

GENERAL AGREEMENT ON
TARIFFS AND TRADE

RESTRICTED

COM.III/7/Add.7
25 September 1959

Limited Distribution

Committee III - Expansion of Trade

DOCUMENTATION FOR COMMODITY STUDIES

Note by the Secretariat

Attached for the information of the Committee is another of the schedules referred to in document COM.III/7.

	E E C			
	Germany	France	Italy	Benelux
Tariffs	<p>(1) EEC countries and AOT's</p> <p>Oilseeds: <u>Free</u> or 13.5% Olive oil: 7% Oils obtained from bancoul and bobko nuts, cashew nut husks, tung, castor and oiticica etc: <u>Free</u>. Linseed oil: 5 or 10.5% Other fixed vegetable oils: 4.5 or 9%</p> <p>(2) Third countries</p> <p>Oilseeds: <u>Free</u> or 13.5% Olive oil: 7% Oils obtained from bancoul and bobko nuts, cashew nut husks, tung, castor and oiticica, etc: <u>Free</u>. Linseed oil: 8(c.-6) or 14(c.-12)% Other fixed vegetable oils: 5 or 10%</p>	<p>Linseed: <u>Free</u> or 7.2% Soya beans: Suspended Cotton seed: " Groundnut: " Rapeseed: " Sesamo: " Castor seed: 7.2% Copra: 9% Coconut: 5.4% Palm kernel: 9% Olive: 7% Other oilseeds: Suspended Linseed oil: " Soya oil: 16.2% Cotton seed oil: 16.2% Groundnut oil: 16.2% Rapeseed oil: 16.2% Sesame oil: 16.2% Castor seed oil: 4% Coconut or copra oils: 13.5% Palm oil: Suspended Palm kernel oil: 13.5% Olive oil: 16.2% Other vegetable oils: Suspended</p>	<p>See L/805/Add.7</p>	<p>Linseed, rapeseed, castor seed, desiccated coconuts: <u>Free</u> Soyabeans, groundnuts (not shelled and shelled) sesame seed, copra, palm kernel: <u>Free</u> (GATT) Olives: 12% Other oilseeds: <u>Free</u> (ex GATT - hemp seed) Linseed oil, rapeseed oil, sesame oil: (Crude - 5% (Other - 10%) Soyabean oil: (Crude or pre-heated - 5% (GATT) (Other - 10% (") Cottonseed oil: (Crude or pre-heated - 5% (GATT: Crude - 5% pre-heated 10%) (Other - 10% (GATT) Groundnut oil, castor oil, coconut oil, olive oil, palm kernel oil: (Crude - 5% (GATT) (Other - 10% (") Palm oil: (Crude - Free (GATT) (Other - 10% (") Note: See also L/805/Add.7 and COM.11/10</p>
Quantitative Restrictions	<p>(1) <u>Oilseeds: None</u> (2) <u>Castor oil</u>; refined: Will be liberalized on 1 January 1960. (3) <u>Olive oil</u>; for food (except in barrels etc.): de facto liberalization as from 1 July 1959. (4) Cotton seed oil; beechnut, maize and poppy seed oils; peanut oil; coconut oil, linseed oil, olive oil in casks etc; palm kernel oil, palm oil; rapeseed and cole seed oil, safflower oil, soya oil, sunflower oil; other fatty vegetable oils: <u>Marketing Law Negative List</u>.</p>	<p>Copra and palm kernel: <u>liberalized</u> (all countries) Linseed; coconut or copra oil; palm kernel oil: <u>liberalized</u>. Linseed oil, soya bean, groundnut, castor seed, castor seed oil: <u>global quota</u>. Soya oil, cotton seed, cotton seed oil, groundnut oil, rapeseed, rapeseed oil, sesame, sesame oil, coconut, palm oil, olive, olive oil, <u>other</u> oilseeds, other vegetable oils: <u>Quota</u>.</p>	<p>(1) <u>Copra: None</u> (2) <u>Groundnuts, soyabeans, cottonseed, rapeseed, castor seed, coconut, olives and palm kernels: Quantitative restrictions</u> (dollar area) (3) Imports of any linseeds intended for the production of edible oils are conditional on the purchase of certain quantities of oil from government stocks. (4) <u>Vegetable oils: Quantitative restrictions</u> on imports from dollar area and certain specified countries; imports from other countries are liberalized. Imports of vegetable oils for human consumption are conditional on the purchase of oil from government stocks.</p>	<p>Belgium: (1) Oilseeds: <u>None</u> (Benelux) (2) Oil cakes, etc: <u>Restricted</u> (3) Other oils: <u>Restricted</u> Netherlands: For <u>castor oil other than crude</u> a global Benelux quota of 300 tons per year has been established. For <u>crude castor oil</u> a Benelux quota, for India and non-OEEC countries, of 200 tons per year has been established. In addition to these quotas import licences are issued in case: (a) <u>imports are compensated by exports</u>, also in case the country of origin is changed; (b) of brake fluid with a castor oil base.</p>
Revenue and Internal Fiscal Charges		Vegetable oils: Turnover tax - 20%	Internal processing tax on oilseed crushing	Netherlands: <u>None</u>

OILSEEDS AND VEGETABLE OILS

	E E C			
	Germany (cont'd)	France (cont'd)	Italy (cont'd)	Benelux (cont'd)
State Trading and Monopolies	<u>None</u>	<u>SIOFA</u> for edible fluid oleaginous products. <u>SILIN</u> for edible fluid, oleaginous products and linseed. (See L/784/Add.1, p.25)	<u>None</u>	<u>None</u>
Others	Oilseed crushers are required to purchase a certain proportion of rapeseed in relation to their purchases of oilseeds.	(1) For <u>oilseeds</u> maximum and minimum prices are established and the Government is obliged to intervene when prices fall outside these limits. (2) <u>Groundnuts</u> are bought by a centralized purchasing agency (<u>SIOFA</u>), which takes no supplies from third countries until all the availabilities of French overseas territories have first been absorbed. At present the guaranteed market at fixed prices for groundnuts originating in overseas territories is 300,000 tons oil equivalent. (3) Present market organization, which will remain in existence until 31 December 1959, guarantees a market for approximately 100,000 tons of olive oil originating in franc zone (principally <u>Tunisia</u> and <u>Algeria</u>).	<u>Olive oil</u> : Market intervention in the form of voluntary pooling arrangements, designed to regulate the market, is carried out by the National Federation of Agricultural Associations.	<u>Netherlands</u> : <u>None</u>

Switzerland - Tariffs

<u>Linseed oil:</u>	<u>Existing tariff;</u> Fr.1 per 100 kgs. (incidence: 0.8%)
	or Frs.15 " " (" 6.2%)
	<u>New tariff;</u> Fr.1 " " (" 0.8%)
<u>Oil fruit:</u>	<u>Existing tariff;</u> Fr.0.1 " " (" 0.1%)
	<u>New tariff;</u> Fr.0.1 - Frs.20 per 100 kgs. (incidence: 0.1% - 13%)
<u>Castor oil:</u>	<u>Existing tariff;</u> Fr.1 or Frs.10 per 100 kgs. (incidence: 0.5% or 4%)
	<u>New tariff;</u> Fr.1 per 100 kgs. (incidence: 0.5%)
	(GATT) bound to Italy (the binding will lapse upon entry into force of New Tariff)
<u>Olive oil:</u>	<u>Existing tariff;</u> Frs.10 or Frs.20 per 100 kgs. (incidence: 2.8 or 5.6%)
	<u>New tariff;</u> Frs.10 or Frs.15 " " " (" 2.8 or 4.5%)
	(Bound under GATT)
<u>Groundnut oil:</u>	<u>Existing tariff;</u> Frs.10 per 100 kgs. (incidence 5.1%)
	<u>New tariff;</u> Frs.10 or Frs.15 per 100 kgs. (incidence: 5.1 or 7%)
<u>Other oils:</u>	<u>Existing tariff;</u> Frs.10 - Frs.40 " " (" 5.6% - 18%)
	<u>New tariff;</u> Frs.10 - Frs.30 " " (" 5% - 10%)

	United States	United Kingdom	Canada	Switzerland																																																																																																			
Tariffs	See COM.111/W.10(b)	<table border="1"> <thead> <tr> <th></th> <th>Full</th> <th>Preferential</th> </tr> </thead> <tbody> <tr> <td>Cotton seed, rapeseed, tung nuts:</td> <td>Free</td> <td>Free</td> </tr> <tr> <td>Sesamum seed, soya beans:</td> <td>5%</td> <td>"</td> </tr> <tr> <td>Castor seed:</td> <td>7½%</td> <td>"</td> </tr> <tr> <td>Other seeds:</td> <td>10%</td> <td>"</td> </tr> <tr> <td>Oiticica oil, stillingia oil, tung oil:</td> <td>Free</td> <td>"</td> </tr> <tr> <td>Castor oil:</td> <td>12½%</td> <td>"</td> </tr> <tr> <td>Coconut oil, groundnut oil, linseed oil, rape oil, sesamum oil, soya bean oil, sunflower seed oil, safflower oil:</td> <td>15%</td> <td>"</td> </tr> <tr> <td>Other fixed vegetable oils:</td> <td>10%</td> <td>"</td> </tr> </tbody> </table>		Full	Preferential	Cotton seed, rapeseed, tung nuts:	Free	Free	Sesamum seed, soya beans:	5%	"	Castor seed:	7½%	"	Other seeds:	10%	"	Oiticica oil, stillingia oil, tung oil:	Free	"	Castor oil:	12½%	"	Coconut oil, groundnut oil, linseed oil, rape oil, sesamum oil, soya bean oil, sunflower seed oil, safflower oil:	15%	"	Other fixed vegetable oils:	10%	"	<table border="1"> <thead> <tr> <th></th> <th>British Pref.</th> <th>MFN</th> <th>General</th> </tr> <tr> <th></th> <th>\$ c.</th> <th>\$ c.</th> <th>\$ c.</th> </tr> </thead> <tbody> <tr> <td></td> <td colspan="3">per 100 lbs.</td> </tr> <tr> <td>Linseed or flaxseed oil:</td> <td>1 25</td> <td>1 55</td> <td>1 65</td> </tr> <tr> <td>Sesame seed oil:</td> <td>Free</td> <td>22½%</td> <td>25%</td> </tr> <tr> <td>(GATT)</td> <td></td> <td>20%</td> <td></td> </tr> <tr> <td>Rapeseed oil:</td> <td>Free</td> <td>Free</td> <td>Free</td> </tr> <tr> <td>Castor oil:</td> <td>"</td> <td>"</td> <td>"</td> </tr> <tr> <td>Essential oils: bergamot, citronella, clove, geranium, lemon, lemon grass, mandarine, orange, rose, vetiver and ylang-ylang:</td> <td>Free</td> <td>Free</td> <td>7½%</td> </tr> <tr> <td>Oiticica oil: per lb.</td> <td>"</td> <td>"</td> <td>0 02½</td> </tr> <tr> <td>Cotton seed oil:</td> <td>"</td> <td>"</td> <td>Free</td> </tr> <tr> <td></td> <td>12½%</td> <td>17½%</td> <td>17½%</td> </tr> <tr> <td>Palm and palm kernel oil:</td> <td>Free or 10%</td> <td>10% or 15%</td> <td>10% or 25%</td> </tr> <tr> <td>Coconut oil:</td> <td>Free or 10%</td> <td>10% or 12½%</td> <td>10% or 17½%</td> </tr> <tr> <td>Peanut oil:</td> <td>Free or 15%</td> <td>Free or 20%</td> <td>Free or 25%</td> </tr> <tr> <td>Olive oil:</td> <td>Free</td> <td>Free or 10%</td> <td>Free or 20%</td> </tr> <tr> <td>(GATT)</td> <td></td> <td>5%</td> <td></td> </tr> <tr> <td>Soya bean oil:</td> <td>Free or 15%</td> <td>Free or 20%</td> <td>Free or 25%</td> </tr> </tbody> </table>		British Pref.	MFN	General		\$ c.	\$ c.	\$ c.		per 100 lbs.			Linseed or flaxseed oil:	1 25	1 55	1 65	Sesame seed oil:	Free	22½%	25%	(GATT)		20%		Rapeseed oil:	Free	Free	Free	Castor oil:	"	"	"	Essential oils: bergamot, citronella, clove, geranium, lemon, lemon grass, mandarine, orange, rose, vetiver and ylang-ylang:	Free	Free	7½%	Oiticica oil: per lb.	"	"	0 02½	Cotton seed oil:	"	"	Free		12½%	17½%	17½%	Palm and palm kernel oil:	Free or 10%	10% or 15%	10% or 25%	Coconut oil:	Free or 10%	10% or 12½%	10% or 17½%	Peanut oil:	Free or 15%	Free or 20%	Free or 25%	Olive oil:	Free	Free or 10%	Free or 20%	(GATT)		5%		Soya bean oil:	Free or 15%	Free or 20%	Free or 25%	See table on page 5
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Quantitative Restrictions	<p><u>Peanuts</u> (shelled basis): Imports are limited to an aggregate quantity of 1,709,000 pounds during 12 months beginning 1 August (Agricultural Adjustment Act).</p> <p><u>Peanut oil</u>: Peanut oil entered during 12 months period beginning 1 July in excess of 80 million pounds will be subject to an import fee of 25% ad val. (Agricultural Adjustment Act).</p> <p><u>Tung oil</u>: Imports are subject to an overall import quota of 26 million pounds in any 12-month period beginning 1 November for 3-year period 1957-59 (Agricultural Adjustment Act)</p>	None		<p><u>Oil fruits</u>: not restricted</p> <p><u>Linseed oil</u>: " "</p> <p><u>Castor oil</u>: " "</p> <p><u>Olive oil</u>: non-restrictive</p> <p><u>Groundnut oil</u>: " "</p> <p><u>Other</u>: " "</p>																																																																																																			
Revenue and Internal Fiscal Charges	<p><u>Sunflower oil</u>, imported: Excise tax of c.2.25 per lb.</p> <p><u>Rapeseed oil</u>, imported: " " " " " "</p> <p>(except rapeseed oil used in manufacture of rubber substitutes or lubricating oils).</p> <p><u>Sesame seed</u>, imported: Excise tax of c.0.59 per lb.</p> <p><u>Sesame seed oil</u>, imported: " " " c.4.5 " "</p> <p><u>Coconut oil</u>, <u>palm oil</u>, <u>palm kernel oil</u>: General processing tax of c.3 per lb. is currently suspended through 30 June 1960. Additional processing tax of c.2 per lb. is effective for coconut oil.</p> <p><u>Rapeseed</u>, imported: Excise tax of c.1 per lb.</p>			<p><u>Price supplement</u></p> <p><u>Oil fruits</u>: Frs.6.85 - 10/100 kgs.</p> <p><u>Olive oil</u>: Frs.10/100 kgs.</p> <p><u>Groundnut oil</u>: "</p> <p><u>Other</u>: Frs.7.8 - 10/100 kgs.</p>																																																																																																			

OILSEEDS AND VEGETABLE OILS

	United States (cont'd)	United Kingdom (cont'd)	Canada (cont'd)	Switzerland (cont'd)
State Trading and Monopolies	<u>None</u>	<u>None</u>	<u>None</u>	<u>Oil fruits, olive oil, groundnut oil, other edible vegetable oils and fats</u> (except castor oil and linseed oil): Import operations are conducted by the "Coopérative suisse des céréales et matières fourragères", public body. There is no discrimination as between sources of supply.
Other	<p><u>Flaxseed</u>: Price is supported by Government. The announced price support for 1959-60 is \$2.38 per bushel.</p> <p><u>Linseed oil</u>: Small quantities have been exported under Title I of PL 480.</p> <p><u>Soya beans</u>: The announced price support for 1959-60 is \$1.85 per bushel.</p> <p><u>Soyabean oil</u>: Eligible for export under Title I of PL 480.</p> <p><u>Cotton seed</u>: The announced price support for 1959-60 is \$34 per short ton. There is a national annual allotment on the acreage planted to cotton, which indirectly limits cotton seed production.</p> <p><u>Cotton seed oil</u>: Eligible for export under Title I of PL 480.</p> <p><u>Peanut</u>: Subject to mandatory price support (c.9.7 per lb. for 1959-60 crop) and annual national acreage quota.</p> <p><u>Tung oil</u>: Subject to mandatory price support (between 60 and 90% of parity). CCC recently began selling tung oil at world price for export.</p>			<p><u>Rapeseed</u>: The Federal Council fixes guaranteed prices.</p> <p><u>Colza</u>: In order to keep a minimum amount of land available for periods when national supplies might be in difficulty, and also to encourage crop cultivation, the Federal Council fixed each year the acreage to be put under colza. The Confederation guarantees prices and disposal to the producers. The price is fixed by the Federal Council. The Confederation pays any difference between the cost of taking over, delivering and processing colza, and receipts from sales of colza products.</p>

	Sweden	Norway	Japan	Australia																																																								
Tariffs	<p><u>Oilseeds and oleaginous fruit and their flour and meals: Free</u></p> <p><u>Fixed vegetable oils:</u> Linseed oil; Kr.7-9 per 100 kgs. (about 5%) Other; <u>Free</u></p> <p>For vegetable oils (except castor oil, tung oil, oiticica oil and croton oil) there is a variable import fee, at present Kr.31.5 per 100 kgs. (about 20-25%)</p> <p>(GATT) Castor Oil: <u>Free</u></p>	<p>Mustard seed: Kr.0.5 per kg.</p> <p><u>Other oilseeds: Free</u></p> <p>(GATT) Groundnuts: Kr.3 per kg.</p> <p>Soya beans: <u>Free</u></p> <p>Copra: "</p> <p>Linseed: "</p> <p>Sesamum seed: "</p> <p>Palm kernels: "</p> <p>Sunflower seed: "</p> <p><u>Olive oil: Kr.0.3 per kg. (GATT)</u></p> <p><u>Other vegetable oils: Kr.2.3 per kg.</u></p>	<p>Bay leaf oil, bergamot oil, cananga oil, cassia oil, cedar oil, cinamon-leaf oil, citronella oil, clove oil, eucalyptus oil, fennel oil, ginger grass oil, lemon oil, orange oil, palmarosa oil, petit grain oil, rosemary oil, rosewood oil, sandalwood oil, star-anise oil, thyme oil, ylang-ylang oil, olive oil: <u>Free</u></p> <p>Geranium oil, lavender oil, lemon grass oil, patchouli oil, vetiver oil: <u>10%</u></p> <p>Linseed oil, castor oil, coconut oil, palm oil, cotton seed oil: <u>10%</u></p> <p>Groundnut oil, soya bean oil: <u>20%</u></p> <p>Other: <u>Free - 20%</u></p> <p>(GATT) 5%, 10%, 15%</p>	<table border="1"> <thead> <tr> <th></th> <th>British Pref.</th> <th>MFN</th> <th>General</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td>(per gallon)</td> </tr> <tr> <td>Tung oil, oiticica oil:</td> <td>Free</td> <td>Free</td> <td>8d.</td> </tr> <tr> <td>Castor oil:</td> <td>6$\frac{3}{4}$d.</td> <td>1s. -d.</td> <td>1s. -d.</td> </tr> <tr> <td>Linseed oil:</td> <td>6d.</td> <td>9d.</td> <td>9d.</td> </tr> <tr> <td>Vegetable oil, edible for denaturation:</td> <td>5d.</td> <td>5d. or 9d.</td> <td>9d.</td> </tr> <tr> <td>Vegetable oils, n.e.i:</td> <td>1s. 6d.</td> <td>2s.10d.</td> <td>2s.10d.</td> </tr> <tr> <td>Olive oil, n.e.i:</td> <td>1s. 6d.</td> <td>2s. -d.</td> <td>3s. -d.</td> </tr> <tr> <td>Coconut oil, unrefined:</td> <td>6d.</td> <td>6d.</td> <td>9d.</td> </tr> <tr> <td>Palm oil, palm kernel oil:</td> <td>6d.</td> <td>6d.</td> <td>9d.</td> </tr> <tr> <td>Seeds and nuts for manufacture of oils:</td> <td>Free</td> <td>Free</td> <td>Free</td> </tr> <tr> <td>Rapeseed:</td> <td>Free</td> <td>Free</td> <td>Free</td> </tr> <tr> <td>Cotton, kapok and sesame seed: per cental</td> <td>4s. -d.</td> <td>4s. -d.</td> <td>4s. -d.</td> </tr> <tr> <td>Lucern seed: per lb.</td> <td>4$\frac{1}{2}$d.</td> <td>9d.</td> <td>9d.</td> </tr> </tbody> </table>		British Pref.	MFN	General				(per gallon)	Tung oil, oiticica oil:	Free	Free	8d.	Castor oil:	6 $\frac{3}{4}$ d.	1s. -d.	1s. -d.	Linseed oil:	6d.	9d.	9d.	Vegetable oil, edible for denaturation:	5d.	5d. or 9d.	9d.	Vegetable oils, n.e.i:	1s. 6d.	2s.10d.	2s.10d.	Olive oil, n.e.i:	1s. 6d.	2s. -d.	3s. -d.	Coconut oil, unrefined:	6d.	6d.	9d.	Palm oil, palm kernel oil:	6d.	6d.	9d.	Seeds and nuts for manufacture of oils:	Free	Free	Free	Rapeseed:	Free	Free	Free	Cotton, kapok and sesame seed: per cental	4s. -d.	4s. -d.	4s. -d.	Lucern seed: per lb.	4 $\frac{1}{2}$ d.	9d.	9d.
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Cotton, kapok and sesame seed: per cental	4s. -d.	4s. -d.	4s. -d.																																																									
Lucern seed: per lb.	4 $\frac{1}{2}$ d.	9d.	9d.																																																									
Quantitative Restrictions	No import licences are required (see MGT(59)97)	<p>(1) Oilseeds and oleaginous fruits: <u>Not restricted</u></p> <p>(2) Linseed oil, soya bean oil, cotton seed oil, sesame oil, coconut oil, palm kernel oil and certain other oils: <u>Restricted</u></p> <p><u>Note:</u> Changes in import regulation are under consideration</p>	<p>(1) Soya bean cake: <u>Restricted</u></p> <p>(2) Oilseeds, linseed, cotton seed, castor seed, kapok seed, soyabeans, other oilseeds, nuts and kernels: <u>Not restricted</u></p> <p>(3) Rapeseed: Exchange allocation procedure, on the global quota basis.</p>	<p>Linseed meal, cake and oil cake: <u>None</u></p> <p>Cotton seed, sesame seed, edible coconuts: <u>Restricted</u> (licences to be issued by Collector of Customs).</p> <p>Copra, mustard seeds: <u>Restricted</u> (import replacement).</p> <p>Rapeseed: <u>Restricted</u> (Category A).</p> <p>Linseed oil, tung oil, peanut oil, edible vegetable oils for denaturation: <u>Restricted</u> (Category A)</p> <p>Coconut oil, palm oil, castor oil, olive oil: <u>Restricted</u> (import replacement)</p> <p>Other vegetable oils: <u>Restricted</u> (Category B).</p>																																																								
Revenue and Internal Fiscal Charges	<p><u>Regulation fees</u> on vegetable oils, except linseed oil, castor oil, tung oil, oiticica oil, croton oil: Kr.44.5 per 100 kgs.</p> <p>The revenue in 1958-59 was calculated to Kr.40 million.</p>	<u>None</u>	<u>None</u>																																																									
State Trading and Monopolies	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>																																																								
Others	For <u>oilseeds</u> the Marketing Association has taken special steps to organize further the market and to supplement the system of protection through import levies.	<u>None</u>	<u>Rapeseeds:</u> The Government spending for the purchase of rapeseeds amount to Yen2,297 million in the fiscal year 1957/58.																																																									

OILSEEDS AND VEGETABLE OILS

	New Zealand	Denmark	Finland	Austria	
				General	Conventional
Tariffs	See table on page 11	Oilseeds and oleaginous fruit, whole or broken: Free (ex GATT) Flour or meals of oilseeds or oleaginous fruit, non-defatted: Free Coconut oil, imported by margarine producers: Free Olive oil, castor oil and wood oil: Free (ex GATT) Linseed oil, refined or purified: 7½% Other vegetable oils: 5%	See table on page 12	Linseed oil, castor oil, tung oil, olive oil: Free Pumpkin oil: 18% Soya oil, cotton seed oil, palm oil, palm kernel oil, peanut oil, coconut oil: - Pure olive oil: - Other fixed vegetable oils: (1) Unfit for immediate human consumption, etc; Free (2) Other; 15%	- - 12% 70/100 kgs. - -
Quantitative Restrictions	Linseed, linseed oil (2), soya bean oil (2), cotton seed oil (2), groundnuts (in retail packages), groundnut oil (2), rapeseed oil (2), sesame oil (2), castor oil (2), coconut, desiccated (in retail packages), coconut oil (2), palm oil (2), palm kernel oil (2), olive oil (2), other vegetable oils (2): "D". Linseed oil (1), copra, soya bean oil (1), castor oil (1), coconut oil (1), other vegetable oils (excluding essential oils) other oilseeds: "C" Soya beans: 100% 1957 imports. Cotton seed oil (1), groundnut oil (1), rapeseed oil (1), sesame oil (1), palm oil (1), palm kernel oil (1), olive oil (1), vegetable oils (other kinds): 100% 1956 imports. Groundnuts: 100% 1958 licences Coconut desiccated (in other than retail packages); olives: 200% 1958 licences. Palm kernel: 75% 1958 licences Note: "C" - Applications for import licences are considered individually. "D" - No allocation is normally being made. (1) - In vessels containing one gallon or more. (2) - In vessels containing less than one gallon	Linseed, soya beans, cotton seed, groundnut, sesame seed, copra, desiccated coconuts, palm kernels, olives, other oilseeds, oilseeds, castor seed: None Linseed oil, soya bean oil, cotton seed oil, groundnut oil, rapeseed, rapeseed oil, sesame oil, castor oil, coconut oil, palm oil, palm kernel oil, olive oil, other vegetable oils: Restricted	Copra, groundnut, castor oil, coconut oil, palm oil, palm kernel oil, olive oil: None Linseed, soya bean, cotton seed, groundnut, rapeseed, sesame seed, castor seed, palm kernel, other oilseeds, flour or meal of oilseeds, linseed oil, soya bean oil, cotton seed oil, rapeseed oil, sesame oil: Restricted		
Revenue and Internal Fiscal Charges	None	Raw material tax: Groundnuts in shell = 75% of the dutiable value. Groundnuts, shelled = 75% of the dutiable value plus Kr.5/kg. Copra = 75% of the dutiable value + Kr.5/kg. Desiccated coconuts = 75% of the dutiable value.	Internal tax: (Vegetable oils, raw (" " refined.		
State Trading and Monopolies	None	None	None	None	None
Others	None	None			

New Zealand - Tariffs

	<u>British</u> <u>Preferential</u>	<u>MFI</u>	<u>General</u>
Linseed:	3%	-	3%
Linseed oil: (1)	3%	-	6d.* per gallon (6.5%)
(2)	20%**	-	45%*
Soya beans:	20s. -d./cental (1.4%)	20s. -d. (GATT) (3%)	20s. -d.*
Soya bean oil: (1)	Free	Free (GATT = 3%)	Free
(2)	20%**	-	20%*
Cotton seed:	3%	3% (GATT)	3%
Cotton seed oil: (1)	Free	Free (GATT = 3%)	Free
(2)	20%**	-	20%*
Groundnut:	3%	3% (GATT)	3%
Groundnut oil: (1)	Free	Free (GATT = 3%)	Free
(2)	20%**	-	20%*
Rapeseed:	3%	-	3%
Rapeseed oil: (1)	Free	Free (GATT = 3%)	Free
(2)	20%**	-	20%*
Sesame seed:	3%	-	3%
Sesame oil: (1)	Free	Free (GATT = 3%)	Free
(2)	20%**	-	20%*
Castor seed:	3%	-	3%
Castor oil: (1)	Free	Free (GATT = 3%)	Free
(2)	20%**	-	20%*
Copra	3%	3% (GATT)	3%
Coconut, desicated:	3%	-	3%
Coconut oil: (1)	3%	3%	3%
(2)	20%**	-	20%*
Palm kernel:	3%	3% (GATT)	3%
Palm oil: (1)	Free	Free (GATT = 3%)	Free
(2)	20%**	-	20%*
Palm kernel oil: (1)	Free	Free (GATT = 3%)	Free
(2)	20%**	-	20%*
Olive oil: (1)	Free	Free (GATT = 3%)	Free
(2)	20%	20% (GATT)	20%*
Other oilseeds:	3%	-	3%
Other vegetable oils: (1)	Free	Free (GATT = 3%)	Free
(2)	20%**	-	20%*

Note:

* Plus surtax of 9/40 of the amount of duty.

(1) In vessels containing one gallon or more.

** Plus surtax of 9/40 of the amount of duty on imports from Canada, Pakistan, South Africa, India and Ireland.

(2) In vessels containing less than one gallon.

Finland - Tariffs

Linseed:	Free
Linseed oil:	10:- (103.0%) or 16:50 (11.6%) (GATT: 12:-)
Soyabeans:	Free (8.0%) (GATT)
Soyabean oil:	10:-, 17:50, 31:-, 97:- (6.1%); or 10:-, 17:50, 31:-, 108:- (97.1%)
Peanuts:	32:- (48.5%)
Peanut oil:	10:-, 17:50, 31:-, 97:- (6.1%); or 10:-, 17:50, 31:-, 108:- (7.8%)
Copra:	45:- (73.7%)
Coconuts:	150:- (64.6%) (GATT)
Coconut oil:	10:-, 17:50, 31:-, 97:- (6.1%); 10:-, 17:50, 31:-, 108:- (97.1%)
Palm oil:	10:-, 17:50, 31:-, 97:- (42.2%); or 10:-, 17:50, 31:-, 108:- (10.3%)
Palm kernel oil:	10:-, 17:50, 31:-, 97:- (104.1%); or 10:-, 17:50, 31:-, 108:- (10.5%)
Olives:	62:- (27.3%) or 83:- (18.8%)
Olive oil:	108:- (28.1%); 10:-, 17:50, 31:-, 97:- (28.9%) or 10:-, 17:50, 31:-, 108:- (22.1%)
Other oilseeds:	166:- (42.2%) (GATT) or 15:- (20%)
Other vegetable	
oils:	10:-, 17:50, 31:-, 97:- (25.1%); 10:-, 17:50, 31:-, 108:- (34.6%, 74.5% or 94.4%)

	Rhodesia and Nyasaland	Ghana	South Africa	Brazil																																																																																																																											
Tariffs	<table border="1"> <thead> <tr> <th></th> <th>A</th> <th>B</th> <th>C</th> <th>D</th> </tr> </thead> <tbody> <tr> <td>Linseed oil:</td> <td>30%</td> <td>20%</td> <td>20%</td> <td>10%</td> </tr> <tr> <td>Groundnuts:</td> <td>10%</td> <td>Free</td> <td>Free</td> <td>Free</td> </tr> <tr> <td>Groundnut oil:</td> <td>30%</td> <td>20%</td> <td>20%</td> <td>10%</td> </tr> <tr> <td colspan="5">(South Africa: Free)</td> </tr> <tr> <td>Coconut oil:</td> <td>30%</td> <td>20%</td> <td>20%</td> <td>10%</td> </tr> <tr> <td>Palm oil and palm kernel oil:</td> <td>30%</td> <td>20%</td> <td>20%</td> <td>10%</td> </tr> <tr> <td>Tung oil:</td> <td>"</td> <td>"</td> <td>"</td> <td>"</td> </tr> <tr> <td>Cotton seed, maize germ and sunflower seed:</td> <td>"</td> <td>"</td> <td>"</td> <td>"</td> </tr> <tr> <td colspan="5">(South Africa: Free)</td> </tr> <tr> <td>All others:</td> <td>30%</td> <td>20%</td> <td>20%</td> <td>10%</td> </tr> </tbody> </table>		A	B	C	D	Linseed oil:	30%	20%	20%	10%	Groundnuts:	10%	Free	Free	Free	Groundnut oil:	30%	20%	20%	10%	(South Africa: Free)					Coconut oil:	30%	20%	20%	10%	Palm oil and palm kernel oil:	30%	20%	20%	10%	Tung oil:	"	"	"	"	Cotton seed, maize germ and sunflower seed:	"	"	"	"	(South Africa: Free)					All others:	30%	20%	20%	10%	Palm oil, palm kernel oil and coconut oil: Exempt Edible oils: Exempt Seeds: Exempt	<table border="1"> <thead> <tr> <th></th> <th>Minimum</th> <th>Inter-mediate</th> <th>Maximum</th> </tr> </thead> <tbody> <tr> <td>Lemon and orange oils:</td> <td>Free</td> <td>Free</td> <td>Free</td> </tr> <tr> <td>plus a suspended duty of</td> <td>25%</td> <td>25%</td> <td>25%</td> </tr> <tr> <td>Maize, groundnut, cotton seed, sesame seed, sunflower seed, mustard seed, rapeseed and soya bean oils:</td> <td>25%</td> <td>25%</td> <td>25%</td> </tr> <tr> <td>or per lb.</td> <td>1d.</td> <td>1d.</td> <td>1d.</td> </tr> <tr> <td colspan="4">(whichever duty shall be the greater)</td> </tr> <tr> <td>Palm, palm kernel and coconut oil:</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Unrefined:</td> <td>20%</td> <td>20%</td> <td>20%</td> </tr> <tr> <td>Refined:</td> <td>25%</td> <td>25%</td> <td>25%</td> </tr> <tr> <td>or per lb.</td> <td>1d.</td> <td>1d.</td> <td>1d.</td> </tr> <tr> <td colspan="4">(whichever duty shall be the greater)</td> </tr> <tr> <td>Castor oil:</td> <td>20%</td> <td>20%</td> <td>20%</td> </tr> <tr> <td>Coconuts:</td> <td>Free-30%</td> <td>Free-35%</td> <td>5-45%</td> </tr> <tr> <td>(GATT) 10% or 25%</td> <td></td> <td></td> <td></td> </tr> <tr> <td>Groundnuts:</td> <td>3s.-3/9d.</td> <td>4/9d.-5/6d.</td> <td>4/9d-5/6d.</td> </tr> <tr> <td>per 100 lbs.</td> <td>per 100 lbs.</td> <td>per 100 lbs.</td> <td>per 100 lbs.</td> </tr> <tr> <td>(GATT) 3/9d. or 4/6d.</td> <td>per 100 lbs.</td> <td></td> <td></td> </tr> </tbody> </table>		Minimum	Inter-mediate	Maximum	Lemon and orange oils:	Free	Free	Free	plus a suspended duty of	25%	25%	25%	Maize, groundnut, cotton seed, sesame seed, sunflower seed, mustard seed, rapeseed and soya bean oils:	25%	25%	25%	or per lb.	1d.	1d.	1d.	(whichever duty shall be the greater)				Palm, palm kernel and coconut oil:				Unrefined:	20%	20%	20%	Refined:	25%	25%	25%	or per lb.	1d.	1d.	1d.	(whichever duty shall be the greater)				Castor oil:	20%	20%	20%	Coconuts:	Free-30%	Free-35%	5-45%	(GATT) 10% or 25%				Groundnuts:	3s.-3/9d.	4/9d.-5/6d.	4/9d-5/6d.	per 100 lbs.	per 100 lbs.	per 100 lbs.	per 100 lbs.	(GATT) 3/9d. or 4/6d.	per 100 lbs.			Oilseeds and oleaginous fruits: 20-80% Flour of oilseeds and of oleaginous fruit: 50% Fixed fats and oils of vegetable origin, crude 20-100%
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Quantitative Restrictions	Linseed oil: None Groundnuts: Subject to control (no discrimination is involved) Groundnut oil: " Coconut oil: None Palm oil and palm kernel oil: None Tung oil: Controlled (no discrimination is involved) Vegetable oils other than almond, castor, coconut, linseed, olive, palm and palm kernel: Controlled (no discrimination is involved).																																																																																																																														
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State Trading and Monopolies	Groundnuts: In Southern and Northern Rhodesia the Grain Marketing Board is the sole buyer, seller, importer and exporter. In Nyasaland the Agricultural Produce and Marketing Board purchases all groundnut produced by Africans in the Protectorate, but has no special privileges as regards imports. The Grain Marketing Board would not import groundnuts until it had disposed of local crops.	Exportation of groundnuts and palm products is under the State monopoly operations.	The Oilseed Control Board is a sole buyer and seller of groundnuts and sunflower seed. The Board may import, but does not possess exclusive right to do so, and is the sole exporter of these seeds, except for certain varieties of unshelled groundnuts. The Lucern Seed Control Board buys and sells all lucern seed and fixes producer and retail prices. The Board may import, but does not possess an exclusive right to do so.	None																																																																																																																											
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