

## III. Technical annexes

### A. Schedule of concessions: other duties and charges

#### Technical Notes

The commitments on ODCs are interpreted in the following manner. Null value in the ODC column of the schedule means the ODC is duty free. On the other hand, commitments established as a note of legal nature (usually, a reference to some law or regulation), are treated as non-*ad valorem* ODCs. Specific, mixed and compound duty types are aggregated into the non-*ad valorem* duty type.

All simple averages are based on pre-aggregated HS six-digit averages. Pre-aggregation means that duties at the tariff line level are first averaged to HS six-digit subheadings. Subsequent calculations are based on these pre-aggregated averages.

“Other duties and charges (ODCs)” on bound tariff items form part of the concessions on goods and are likewise listed in the schedule of WTO Members. Like the customs tariff, ODCs are bound at the tariff line level and are expressed either in *ad valorem* or non-*ad valorem* format. This information is stored in the Consolidated Tariff Schedules database of the WTO. Summary statistics of concessions on ODCs are presented below.

#### Description of column headings

| Column heading                                     | Description or method of calculation   |
|--|--|
| ODC Coverage                                       | Share of HS six-digit subheadings containing at least one bound tariff line with other duties and charges. Unbound tariff lines are not taken into account. Full coverage is indicated by 100 without any decimal. If some tariff lines have no ODC but the result still rounds to 100 this is reflected by maintaining one decimal, i.e. 100.0. Partial coverage at tariff line level is taken into account on a <i>pro rata</i> basis. |
| Simple AV average                                  | Simple average of the <i>ad valorem</i> HS six-digit duty averages.  |
| Maximum AV duty                                    | Maximum tariff line level <i>ad valorem</i> duty.  |
| Share of non- <i>ad valorem</i> ODCs in total ODCs | Share of HS six-digit subheadings subject to non- <i>ad valorem</i> duties. When only part of the HS six-digit subheading is subject to non- <i>ad valorem</i> duties the percentage share of these tariff lines is used.  |



## Summary statistics on Other Duties and Charges (ODCs) in the schedule of Concession

Only for WTO Members with ODCs in their schedule of concessions

| Member                   | ODC Coverage                     |        |       | Simple AV average |        |       | Maximum AV Duty |        |       | Share of non-ad valorem ODC in total ODCs |        |       |
|--------------------------|----------------------------------|--------|-------|-------------------|--------|-------|-----------------|--------|-------|---|--------|-------|
|                          | Ag                               | Non-Ag | Total | Ag                | Non-Ag | Total | Ag              | Non-Ag | Total | Ag  | Non-Ag | Total |
|                          | Share of HS 6 digit subhdgs in % |        |       |                   |        |       |                 |        |       | Share of HS 6 digit subhdgs in %          |        |       |
| 1                        | 2                                | 3      | 4     | 5                 | 6      | 7     | 8               | 9      | 10    | 11  | 12     | 13    |
| Angola                   | 100                              | 100    | 100   | 0.1               | 0.1    | 0.1   | 0.1             | 0.1    | 0.1   | 0   | 0      | 0     |
| Argentina                | 100                              | 100    | 100   | 3.0               | 3.0    | 3.0   | 3.0             | 3.0    | 3.0   | 0   | 0      | 0     |
| Bahrain                  | 5.8                              | 0      | 0.8   | 2.0               | -      | 2.0   | 2.0             | -      | 2.0   | 0   | 0      | 0     |
| Bangladesh               | 97.3                             | 0.9    | 13.7  | 2.5               | 2.5    | 2.5   | 2.5             | 2.5    | 2.5   | 0   | 0      | 0     |
| Barbados                 | 99.9                             | 97.5   | 97.8  | 92.9              | 99.2   | 98.3  | 244.0           | 246.0  | 246.0 | 0   | 0      | 0     |
| Belize                   | 99.9                             | 97.6   | 97.9  | 14.7              | 14.1   | 14.2  | 106.0           | 104.0  | 106.0 | 0   | 0.1    | 0.0   |
| Benin                    | 97.3                             | 1.3    | 14.0  | 19.0              | 19.0   | 19.0  | 19.0            | 19.0   | 19.0  | 0   | 0      | 0     |
| Botswana                 | 4.3                              | 0      | 0.6   | -                 | -      | -     | -               | -      | -     | 100                                       | 0      | 100   |
| Burkina Faso             | 97.4                             | 1.2    | 13.9  | 50.0              | 50.0   | 50.0  | 50.0            | 50.0   | 50.0  | 0   | 0      | 0     |
| Burundi                  | 93.4                             | 1.4    | 13.6  | 30.0              | 30.0   | 30.0  | 30.0            | 30.0   | 30.0  | 0   | 0      | 0     |
| Cameroon                 | 99.9                             | 0.1    | 13.3  | -                 | -      | -     | -               | -      | -     | 100                                       | 100    | 100   |
| Canada                   | 0.1                              | 0      | 0.0   | -                 | -      | -     | -               | -      | -     | 100                                       | 0      | 100   |
| Cape Verde               | 100                              | 100.0  | 100.0 | 0.5               | 0.5    | 0.5   | 0.5             | 0.5    | 0.5   | 0   | 0      | 0     |
| Central African Republic | 99.9                             | 53.5   | 59.6  | 16.0              | 16.0   | 16.0  | 16.0            | 16.0   | 16.0  | 0   | 0      | 0     |
| Chile                    | 100                              | 100    | 100   | -                 | -      | -     | -               | -      | -     | 100                                       | 100    | 100   |
| Costa Rica               | 99.3                             | 97.7   | 97.9  | 1.0               | 1.0    | 1.0   | 1.0             | 1.0    | 1.0   | 0   | 0      | 0     |
| Côte d'Ivoire            | 78.8                             | 0.5    | 10.8  | 15.2              | 25.0   | 15.6  | 70.0            | 25.0   | 70.0  | 24.2                                      | 0      | 23.3  |
| Djibouti                 | 99.7                             | 99.6   | 99.6  | 100.0             | 100.0  | 100.0 | 100.0           | 100.0  | 100.0 | 0   | 0      | 0     |
| Gabon                    | 100                              | 100    | 100   | 19.3              | 18.0   | 18.2  | 48.0            | 18.0   | 48.0  | 0   | 0      | 0     |
| Gambia                   | 99.9                             | 0.6    | 13.7  | 10.0              | 10.0   | 10.0  | 10.0            | 10.0   | 10.0  | 0   | 0      | 0     |
| Ghana                    | 1.6                              | 0      | 0.2   | 15.0              | -      | 15.0  | 15.0            | -      | 15.0  | 0   | 0      | 0     |
| Guinea                   | 97.4                             | 0.8    | 13.6  | 25.3              | 23.9   | 25.3  | 93.0            | 93.0   | 93.0  | 0   | 0      | 0     |
| Guinea Bissau            | 100                              | 97.4   | 97.7  | 26.0              | 50.0   | 46.8  | 50.0            | 80.0   | 80.0  | 0   | 0      | 0     |
| Guyana                   | 100                              | 100    | 100   | 40.3              | 30.0   | 31.4  | 85.0            | 50.0   | 85.0  | 0   | 0      | 0     |
| Haiti                    | 89.7                             | 68.5   | 71.3  | 16.0              | 16.0   | 16.0  | 21.0            | 16.0   | 21.0  | 0   | 0.0    | 0.0   |
| Indonesia                | 1.0                              | 2.1    | 2.0   | 12.9              | 7.2    | 7.6   | 25.0            | 25.0   | 25.0  | 0   | 0      | 0     |
| Jamaica                  | 97.3                             | 81.9   | 83.9  | 25.4              | 15.1   | 16.7  | 200.0           | 80.0   | 200.0 | 0   | 0      | 0     |
| Kuwait                   | 100                              | 99.9   | 99.9  | 15.0              | 15.0   | 15.0  | 15.0            | 15.0   | 15.0  | 0   | 0      | 0     |
| Madagascar               | 99.9                             | 11.5   | 23.2  | 250.0             | 250.0  | 250.0 | 250.0           | 250.0  | 250.0 | 0   | 0      | 0     |
| Malawi                   | 4.9                              | 21.1   | 19.0  | 20.0              | 20.0   | 20.0  | 20.0            | 20.0   | 20.0  | 0   | 0      | 0     |
| Maldives                 | 99.9                             | 96.6   | 97.1  | 1.0               | 1.0    | 1.0   | 1.0             | 1.0    | 1.0   | 0   | 0      | 0     |
| Mali                     | 97.4                             | 2.8    | 15.3  | 50.0              | 50.0   | 50.0  | 50.0            | 50.0   | 50.0  | 0   | 0      | 0     |
| Mauritania               | 97.5                             | 1.5    | 14.2  | 15.0              | 15.0   | 15.0  | 15.0            | 15.0   | 15.0  | 0   | 0      | 0     |
| Mauritius                | 98.8                             | 1.7    | 14.6  | 17.0              | 17.0   | 17.0  | 17.0            | 17.0   | 17.0  | 0   | 0      | 0     |
| Morocco                  | 100                              | 100.0  | 100.0 | 15.0              | 15.0   | 15.0  | 15.0            | 15.0   | 15.0  | 0   | 0      | 0     |
| Mozambique               | 99.9                             | 0.5    | 13.6  | 100.0             | 100.0  | 100.0 | 100.0           | 100.0  | 100.0 | 0   | 0      | 0     |
| Namibia                  | 4.3                              | 0      | 0.6   | -                 | -      | -     | -               | -      | -     | 100                                       | 0      | 100   |
| Niger                    | 97.5                             | 68.7   | 72.5  | 50.0              | 50.0   | 50.0  | 50.0            | 50.0   | 50.0  | 0   | 0      | 0     |
| Nigeria                  | 99.9                             | 6.7    | 19.0  | 80.0              | 80.0   | 80.0  | 80.0            | 80.0   | 80.0  | 0   | 0      | 0     |
| Qatar                    | 100                              | 100    | 100   | 3.0               | 3.0    | 3.0   | 3.0             | 3.0    | 3.0   | 0   | 0      | 0     |
| Saint Kitts and Nevis    | 99.7                             | 97.5   | 97.8  | 17.9              | 17.9   | 17.9  | 18.0            | 28.0   | 28.0  | 2.5                                       | 0.1    | 0.4   |
| Saudi Arabia, Kingdom of | 1.3                              | 0      | 0.2   | -                 | -      | -     | -               | -      | -     | 100                                       | 0      | 100   |
| Senegal                  | 95.7                             | 2.6    | 14.9  | 49.7              | 49.9   | 49.7  | 85.0            | 85.0   | 85.0  | 2.9                                       | 0      | 2.4   |
| Sierra Leone             | 99.3                             | 95.7   | 96.2  | 20.5              | 49.0   | 45.1  | 50.0            | 50.0   | 50.0  | 0   | 0      | 0     |
| South Africa             | 4.3                              | 0      | 0.6   | -                 | -      | -     | -               | -      | -     | 100                                       | 0      | 100   |
| Sri Lanka                | 4.0                              | 3.9    | 4.0   | 10.0              | 10.0   | 10.0  | 10.0            | 10.0   | 10.0  | 0   | 0      | 0     |
| Suriname                 | 99.9                             | 1.1    | 14.2  | 50.0              | 50.0   | 50.0  | 50.0            | 50.0   | 50.0  | 0   | 0      | 0     |
| Swaziland                | 4.3                              | 0      | 0.6   | -                 | -      | -     | -               | -      | -     | 100                                       | 0      | 100   |
| Tanzania                 | 0                                | 0.1    | 0.1   | -                 | 74.7   | 74.7  | -               | 84.0   | 84.0  | 0   | 0      | 0     |
| Thailand                 | 0.4                              | 0.1    | 0.1   | 40.0              | 20.0   | 24.0  | 40.0            | 20.0   | 40.0  | 66.7                                      | 0      | 28.6  |
| Togo                     | 99.9                             | 0.8    | 14.0  | -                 | -      | -     | -               | -      | -     | 100                                       | 100    | 100   |
| Trinidad and Tobago      | 90.8                             | 95.5   | 94.9  | 15.0              | 15.0   | 15.0  | 15.0            | 15.0   | 15.0  | 0   | 0      | 0     |
| Tunisia                  | 0                                | 5.0    | 4.4   | -                 | 10.6   | 10.6  | -               | 30.0   | 30.0  | 0   | 0      | 0     |
| Turkey                   | 100                              | 36.4   | 44.8  | -                 | -      | -     | -               | -      | -     | 100                                       | 100    | 100   |
| Uganda                   | 10.3                             | 2.8    | 3.8   | 11.1              | 16.8   | 14.8  | 30.0            | 30.0   | 30.0  | 0   | 0      | 0     |
| United States            | 0.3                              | 0.4    | 0.3   | -                 | 50.0   | 50.0  | -               | 50.0   | 50.0  | 100                                       | 31.3   | 38.9  |
| Uruguay                  | 100                              | 100    | 100   | 3.0               | 3.0    | 3.0   | 3.0             | 3.0    | 3.0   | 0   | 0      | 0     |
| Zimbabwe                 | 97.0                             | 0.9    | 13.6  | 15.0              | 15.0   | 15.0  | 15.0            | 15.0   | 15.0  | 0   | 0      | 0     |