

# The structure of import tariffs in Russia: 2001-2003

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## I. Introduction

What is the *structure* of the Most-Favored Nation (MFN) tariff of Russia? How has it been changing over time? What are the sectors in which tariffs are high or low? How diverse is the tariff structure of Russia? Surprisingly, these questions have not been answered to date due to a lack of data that would allow calculation of the ad valorem equivalents of the specific Russian tariffs. The problem reflects a wider problem in the international trade literature: although we are making progress, to date we do not have a set internationally comparable tariff rates for countries that use specific tariffs.<sup>2</sup>

We have obtained a new data set that we describe below. As a result of these new data, we are able to calculate the ad valorem equivalents of the specific tariffs. This allows us to provide the first detailed and accurate assessment of the tariff structure of Russia. We are able to assess, for the years 2001-2003, the actual number of tariff lines in which specific tariffs apply, what are the tariff lines with the highest tariffs, and investigate many other properties of the Russian tariff structure for the first time. We

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<sup>2</sup> We provide the best available summary international comparisons table on tariff rates in table 2 below. The WITS is in the process of developing the capability to provide average tariff information across countries even if countries use specific tariffs, and some independent researchers have made calculations that would allow such international comparisons.

calculate and focus on the most favored nation (MFN) tariffs. But, in an appendix, we also provide an estimate of the collected tariff rates where we adjust for zero tariffs on CIS imports.

Briefly, our key results are the following. The average tariff in Russia has increased between 2001 and 2003 from about 11.5% to between 13% and 14.5%. This places Russia's tariffs at a level slightly higher than other middle-income countries and considerably higher than the OECD countries. The tariff structure has become much more diverse; notably the standard deviation of the tariff has approximately doubled. Thus, "tariff peaks," that is, tariff lines with very high tariffs, are more of a problem in 2003 than in 2001. The reason for the increase in the tariffs is the specific tariffs, as the ad valorem rates have not increased. More tariff lines are subject to specific tariffs in 2003, and the appreciation of the euro has increased the ad valorem equivalent of the specific tariffs. The food sector and light industry are the aggregate sectors with the highest tariff rates—both have tariff rates in excess of twenty percent on a trade-weighted basis. At the two digit level, motor vehicles, footwear, leather products and sugar are among the most highly protected.

Regarding the previous efforts to assess the Russian tariff regime, Tarr (1999) has assessed the average level of the Russian tariff and the degree of tariff escalation by stage of production. Afontsev has used a Grossman-Helpman model in a few papers on Russian tariff policy. In Afontsev (2002), he assessed to extent to which industrial lobbying, consumer welfare or government revenue can explain the formation of Russian tariff policy in 1992-1997. Afontsev (2002) assesses the motivation of the government for the tariff unification policy of 2000-2001. In addition, there are several unpublished efforts to assess the average MFN tariff level in Russia.<sup>3</sup>

Although the previous studies of the Russian tariff have provided a reasonable assessment of the average Russian tariff, previous efforts have been hampered by two problems: (1) about ten to fifteen percent of the tariff lines of Russia use a "combined" tariff rate system. For these tariff lines, both an ad valorem and specific tariff are indicated, and the actual tariff applied by Russian customs is the maximum of the two. To know the actual tariff, where specific tariffs are specified we must calculate their ad

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<sup>3</sup> Staff of both the World Bank and the International Monetary Fund have calculated the average Russian tariff on several occasions. We briefly discuss those results below.

valorem equivalents. This is a non-trivial task, and some previous *unpublished* efforts have simply ignored the specific tariffs, resulting in an underestimate of the actual tariff rates; and, more importantly, (2) until recently, tariff line data on the value and quantity of imports have not been available, and the available more aggregated data were not available electronically.<sup>4</sup> Consequently, earlier calculations were necessarily based on aggregates of tariff lines. Thus, these studies were simply not capable of assessing the tariff rates except at somewhat aggregate levels, and since the calculations were based on averages, the results were imprecise.

In section II we discuss our key results. We calculate average tariffs and standard deviations based on an unweighted basis and also an import trade weighted basis. In section III we discuss the data set. We discuss methodology in section IV. The key results are presented in tables 1-8. We have a one-page note on technical details in the calculations following the tables. In Appendix A we present tables with more detailed results, namely of 2-digit industry calculations and the tariff lines with tariff rates above 50%. In appendix B, we provide a second set of parallel tables we call the “estimated collected tariff rates.” These tables reflect the fact that imports from CIS countries enter tariff free with some notable exceptions, so the collected tariff rate is lower than the MFN rate.<sup>5</sup>

As we discuss the results, we evaluate the trends in the tariff structure based on the view, elaborated by Tarr (2002), that low and uniform tariffs are preferable to high and diverse tariffs. This paper is methodological and descriptive; so the reader interested in a discussion of tariff policy should consult Tarr (2002).

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<sup>4</sup> The previous data available were the annual hard copy reports of the Russian Customs Committee. These reports aggregate information from the tariff line level, so that information is reported on about 1700 aggregated product codes out of about 11,000 tariff lines. Previously, we manually entered these data in order to perform the calculations that were possible with those data.

<sup>5</sup> In addition, personal imports and private imports enter tariff free. Since we do not have data on personal and private imports we do not adjust our computations of the estimated collected tariff rates for these imports. Thus the actual collected tariffs are less than our estimate.

## II. Results

### 1. The average MFN tariff rate has been increasing.

In table 1, we show the average MFN tariff rate in Russia calculated both as a simple average and as a trade weighted average. The simple (unweighted) average increased from 11.6% in 2001 to 12.1% in 2002 to 12.9% in 2003. The trade weighted average has increased from 11.4% in 2001 to 14.5% in 2003. This shows that tariffs have increased faster on the products imported more intensively.<sup>6</sup>

### 2. The tariff structure is becoming much more diverse (less uniform).

The standard deviation of MFN tariffs has been increasing much more sharply than the mean of the tariff, doubling from 9.0 in 2001 to 18.9 in 2003 on an unweighted basis and from 10.4 in 2001 to 18.4 in 2003 on a trade weighted basis. This implies that the Russian tariff structure has become more diverse, so that there are more highly protected sectors and more sectors with very low tariffs. Despite the change in the administrative structure of the Russian tariff to a limited number of ad valorem tariff rates, this has not prevented the movement to a less uniform tariff structure in the 2001-2003 period.

Since the distortion costs of a tariff rise more than proportionally with the level of the tariff, a diverse tariff structure typically imposes significant inefficiency costs on a country. Also, the more diverse the tariff structure, the more incentive there is for lobbying and rent-seeking behavior which typically leads to tariff setting policies that are very inefficient. For these and other reasons, we generally view a movement toward a more diverse tariff structure as counterproductive to the long-term growth prospects of a country.<sup>7</sup>

### 3. Russian tariff structure is likely slightly higher than other middle income countries

To put these numbers in perspective, we present in table 2, calculations of the average MFN applied tariffs of 150 countries. The table shows that tariffs of middle

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<sup>6</sup> Another possible explanation is that the structure of imports has shifted toward products with higher tariffs.

<sup>7</sup> See Tarr (2003) for a thorough discussion of the advantages and disadvantages of a uniform tariff.

income countries average 10.6 percent, which is somewhat lower than Russia in 2003. Tariffs of lower income countries average 11.4 percent and tariffs of high income OECD countries average 3.7 percent. We must, however, be cautious in drawing strong conclusions from these data, since the data for many of the countries in table 2 are not comparable to the data for Russia. This is because the calculations in table 2 ignore tariff lines with specific tariffs. For countries with specific tariffs, this is likely to (but does not necessarily) bias the results downward.<sup>8</sup> Indeed, in the case of Russia, the estimates are biased down by about 1.7 percent according to our calculations.

**4. The food sector and light industry are the aggregate industries that are the most highly protected are—both have average trade weighted tariffs in excess of 20 percent.**

In table 3, we present the tariff rates at a rather aggregate level of sixteen industries. Light industry and food stand out as the most highly protected, especially on a trade weighted basis. Construction materials and paper products are the next most protected aggregate sectors of the economy. In table 4, we show that tariff peaks (tariffs above 20 or 30 percent) are most commonly found in light industry, food and in mechanical engineering and metalworking.

**5. There are numerous sectors at the two digit industry level with tariffs greater than 20 percent. Meat, sugar, apparel, footwear, leather products and motor vehicles are among the most highly protected.**

Considerable variance in the tariff rates exists at the two digit level of aggregation. The following sectors that have an average unweighted tariff of 20 percent or more (the average is over all tariff lines within the two-digit category): knitted apparel (25%); other apparel (26%); carpets (23%); other textiles (23%); footwear (33%); leather products (38%); motor vehicles and parts (27%); umbrellas (20%); precious and semi-precious stones (20%); clocks and watches (28%); feathers (27%). On the other hand, the

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<sup>8</sup> The average tariff is not necessarily biased downward, since the average tariff on the tariff lines subject to only ad valorem tariffs could be higher than the average tariff on all tariff lines, including the tariff lines with specific tariffs. But specific tariffs often apply on tariff lines with higher protection. The tariffs on European Union agricultural products are a striking case in point. Actual tariffs are likely considerably higher than the reported 5.9% in the table due to the fact that the calculations in the table ignore tariff lines with specific tariffs.

oil extraction sector had either zero or very low tariff barriers throughout the period. Appendix table A1 provides the data for all the two digit industries.

**6. Tariff peaks at the *tariff line* level (ten digit level) are very high. In 2003, the MFN tariff rates exceed 100 percent for 46 tariff lines and exceed 50 percent for 167 tariff lines.**

In table 5, we present the distribution of tariff rates in Russia. These are the results of our calculations of tariffs at the tariff line level (the ten digit level in Russia). In 2003, we can see that there were 46 tariff lines with tariff rates of 100 percent or more. Still another 121 tariff lines have tariff rates between 50 and 100 percent. But about 94 percent of the tariff rates are less than 25 percent, 83 percent are less than 20 percent, and 40 percent of the tariff lines have tariff rates less than ten percent. Clearly there is a lot of variance in the tariff structure.

In Appendix table A2, we list the ten digit tariff lines with tariffs in excess of 50 percent. Used cars typically have the highest tariff rates—there are several tariff lines for used cars with tariff rates above 200 percent. There are also several categories of fish, sugar, alcohol, clothing and footwear with tariff lines above 100 percent, and several meat product categories with tariffs in excess of 50 percent.

**7. When we aggregate tariff lines to the six digit level, there are 58 sectors with tariff rates in excess of 50 percent.**

Aggregation of the raw ten digit tariff line data, which is an averaging process, reduces the variance in the tariffs and chops down the tariff peaks. So the more disaggregated the data, the more we will find high tariffs. Nonetheless, at the six digit level of aggregation, there are 178 product lines with tariffs 30 percent or higher. The sectors above 100% are: lobster (171%), shrimps and prawns (153%), floor coverings from other plastics (145%), ensembles of other textile materials (117%), wrist watches, others, electrically operated (112%), used clothing (109%), undenatured ethyl alcohol with 80% or higher alcohol content (100%), ethyl alcohol, denatured (100%). Details are in table A3.

**8. Russia has been increasingly using specific tariffs as part of its tariff policy.**

In table 6, we show that the total number of tariff lines subject to the combined system of tariffs has increased from 1,533 in 2001 to 1,735 in 2003. The largest increase occurred in the food industry, where an additional 167 tariff lines are subject to the combined system in 2003 compared with 2001. This is a negative trend, since specific tariffs are generally considered inefficient compared to ad valorem tariffs for two reasons: ad valorem tariffs are more transparent; and specific tariffs distort the choice of product within a category toward higher priced products. For example, a specific tariff of one euro per liter of wine is a very high percentage of the price of inexpensive wine, but a low percentage of the price of expensive wine. Consequently, specific tariffs would have the effect of switching the purchases of some consumers toward more expensive wines.

**9. Where specific tariffs apply, they tend to be considerably higher than the ad valorem component of the tariff.**

In table 7, we list the ad valorem equivalent of the specific tariffs by sector. We only consider tariff lines that are subject to specific tariffs in the calculations. In 2003, there were four sectors with an average specific tariff of 35% or higher: chemicals and petrochemicals; mechanical engineering and metal working; construction materials; and other goods producing industries.

**The ad valorem component of the tariff is usually between 5 and 20 percent.**

If we examine only the ad valorem part of the tariff rates, we see that about 98 percent fall in the range of 5 to 20 percent. The government has abandoned 40% ad valorem tariff rates on sugar in 2003, but replaced it with a specific tariff.<sup>9</sup> However, in 2003, the government introduced 60% and 80% tariff rates on meat and meat products. The highest rate of 100% is set on the import of some types of alcohol and this rate has remained unchanged throughout the period. Table 8 shows that there was no significant change in ad valorem rates in 2001-2003. The average ad valorem rates in 2001-2003 were 10.9% or 10.8%. That is, the ad valorem rates have not increased. The increase in the average tariff rates and the variance in the tariff rates over this period are due to the specific tariff component of the tariff structure.

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<sup>9</sup> The specific tariff on sugar ranges from \$194 to \$270 per ton.

### **III. Data sources**

#### **Trade Data (Values and Quantities of Imports)**

Data on the quantity and value of imports for 2001, 2002 and 2003 were acquired from the electronic database of the commercial company Academy-Service.<sup>10</sup> This dataset provides information on the Russian tariff structure at the tariff line level, i.e., the 10-digit level.

#### **Tariff data**

The source of information on tariff rates is the Decree of the Government of Russian Federation on import duties #830.<sup>11</sup> The decree is available, for example, at [www.consultant.ru](http://www.consultant.ru)

### **IV. Methodology for Calculation of the tariff rates.**

#### **MFN Tariff Rates**

Most tariffs in the Russian Federation are simple ad valorem tariffs. For these tariff lines, the MFN tariff is straightforward and no calculations are necessary.

However, approximately 1,500 tariff lines out of 11,000 in 2001-2002 and 1,700 lines out of 11,250 in 2003 had a combined tariff structure that consist of an ad valorem tariff and a specific tariff. For most products with the combined tariff, the maximum of the two tariffs is the tariff that applies.<sup>12</sup> For these tariff lines we adopt the following methodology for calculation of the tariff.

We calculate tariff revenues at the tariff line level first assuming all imports pay the ad valorem tariff rate and then also calculate tariff revenues at the tariff line level assuming all imports pay the specific tariff. We then take the maximum of the two values as our MFN tariff. Our MFN tariff divided by the value of imports for the tariff line is the tariff rate for the tariff line. (The formulas are below.)

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<sup>10</sup> <http://www.ftinform.com>

<sup>11</sup> We looked at three editions of the decree: first, dated by 11.30.2001 for 2001; the second, dated by 02.06.2003 for 2002 rates, and the third, dated by December 2003 for 2003 rates.

<sup>12</sup> Footwear is an exception where the sum of the specific and ad valorem tariffs is applied.

Data are available on the quantity of imports in physical units and the value of imports. These data are also available by country or region of origin. In addition, we have the specific tariff and ad valorem tariff rates. Since we are interested in the MFN tariff, we focus on the non-CIS data, since CIS imports enter tariff free for the most part.<sup>13</sup>

That is, for each tariff line with a combined system, we first calculate unit values at the tariff line level:

**1. Unit value=(value of import from non-CIS countries)/(quantity of import from non-CIS countries)**

Then we calculate tariff revenue per unit assuming that the ad valorem tariff rate applies:

**2. Tariff per unit if ad valorem = (ad valorem rate) \* (unit value)**

We then take the maximum of the per unit tariff if the tariff is ad valorem or if the tariff is specific for that tariff line:

**3. MFN tariff per unit=max {tariff per unit value if ad valorem, specific tariff\*ER}**

where ER is the exchange rate in US\$ per Euro<sup>14</sup> Then we calculate the MFN rate as

Finally, the tariff rate for the tariff line is computed as the ratio of the per unit tariff to the unit value.

**4. MFN tariff rate=(MFN tariff per unit)/(unit value)<sup>15</sup>**

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<sup>13</sup> In addition to the CIS agreement, Russia has both customs union agreements in place with some of the CIS countries as well as free trade agreements. Despite these agreements there are exceptions to the principle of tariff free access to the Russian market by CIS exporters, but these exceptions are reportedly not common.

<sup>14</sup> We applied the following exchange rates: 0.8 in 2001, 0.95 in 2002, and 1.2 in 2003. Since specific tariffs are defined in euros and the trade data are denominated in US dollars, the appreciation of the euro against the US dollar has the tendency to increase the ad valorem equivalence of the specific tariff. This is because if the initial contracts are defined in US dollars (such as many imports from the US), then the appreciation of the euro against the US dollar, increases the specific tariff in dollars and the ad valorem equivalence of the specific tariff. But if the initial contracts are defined in euros, such as many contracts from the euro zone, the change in the exchange rate will not affect the ad valorem equivalence of the specific tariff. This is because the trade data are converted to US dollars at the same exchange rate as the conversion of the specific tariff. That is, the ad valorem equivalence of the specific tariff is the ratio of the unit value in dollars to the specific tariff in dollars and the exchange rate is in both the numerator and denominator and thus cancels.

We also provide and estimate of the collected tariff rates. We calculate estimated collected tariff rates as

**Estimated collected tariff rate = (MFN tariff rate) \* (value of imports from non-CIS countries) / (value of imports from all countries)**

In the tables, we typically multiply the above actual tariff rate by 100 to report the rates in percentage terms.

### **Weighted Average Overall Tariff Rates**

For the overall tariff rates, we take a simple average of the tariff rates on the tariff lines. An alternate approach that is often employed is to take a weighted average, where the weights are the shares of the total value of imports of each tariff line. The idea is that the more important import categories receive higher weights. The problem with the weighted average approach is that very high tariffs discourage and may eliminate imports. Then the weight of these high tariffs will be zero. Although both approaches have their merits and problems, unless otherwise stated, our results are based on simple averages.

### **Estimated Collected Tariffs**

Collected tariffs are less than the MFN tariff because of a several exemptions in the Russian tariff structure. Most notably, CIS imports usually enter tariff free (although there are exceptions to this rule), and personal and private imports also enter tariff free. We also provide estimates of the tariff rates where we adjust for zero tariff collections on CIS imports. That is, in the above formulas for calculating the tariff on a tariff line, we set ad valorem and specific rates on imports from the CIS countries equal to zero to take into account the special trade regime within the CIS. *We call these calculations our estimated collected tariff rates.* We then produce tables comparable to tables 1-10 and call them tables 1a-10a. The overall estimated collected tariff rates are lower than the MFN rates by about one percent.

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<sup>15</sup> If the sum of the two tariffs is applied, then  
MFN tariff per unit = max {tariff per unit if ad valorem + specific tariff per unit\*ER }

### **Comparison of the collected rates based on our calculations with actual collected rates based on Ministry of Finance data.**

According to the table 1a, an overall collected rate was equal to 10.4% in 2001, 10.9% in 2002, and 11.5% in 2003. On the other hand, the actual collected rate was 9.5% in 2001, 9.7% in 2002, and 9.8% in 2003. . The difference can be attributed to the fact that we did not take into account any exemptions other than CIS free trade zone exemption.

To calculate actual collected rate, we used the Ministry of Finance data on collected import duties as a numerator. As a denominator, we used the overall import volume less import from Belarus as reported by the Russian Customs Committee<sup>16</sup>.

### **Comparison of the collected rates based on our calculations with earlier estimates.**

Prior to the acquisition of the dataset for trade data described above, World Bank staff used the official publication of the Russian Customs Committee, namely “Customs Statistics of the External Trade of the Russian Federation.” This required the manual entry of the data. But this publication does not provide tariff line data—only data aggregated at various levels, typically to six or four digits, with a total of about 1,700 lines, as opposed to about 11,000 in the electronic dataset.

We find that both approaches identify the food industry and light industry as the sectors with the highest tariff rates. The overall collected tariff rate based on the Customs Committee publication was estimated as 8%, as opposed to our estimate of 10.4% based on the electronic dataset. We calculated the average rate as a simple average of all tariff rates, while previously the calculations based on the Customs Committee publication were import weighted averages. If we recalculate our estimates of the overall collected rate as import- weighted, then our estimate is 9.2% in 2001. We attribute remaining differences to the level of aggregation.

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<sup>16</sup> The exclusion of the imports from Belarus is determined by the fact that the electronic dataset which we used in the calculations reported import volume without imports from Belarus.

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Table 1. MFN Tariff rates in Russia and their standard deviations, 2001-2003 <sup>(a)</sup>

Year	Tariff	Observations	Mean		Standard Deviation		Minimum rate	Maximum rate
			Simple	Trade weighted	Simple	Trade weighted		
2001	Actual MFN tariff rate	11,026	11.6	11.4	9.0	10.4	0	281
	Ad valorem rate only <sup>(b)</sup>		10.9	10.4	6.0	6.5	0	100
2002	Actual MFN tariff rate	11,099	12.1	13.2	13.9	15.8	0	483
	Ad valorem rate only		10.8	11.1	6.0	8.0	0	100
2003	Actual MFN tariff rate	11,273	12.9	14.5	18.9	18.4	0	1269
	Ad valorem rate only		10.9	10.4	6.9	6.9	0	100

Notes: <sup>(a)</sup> Table 1 presents summary statistics at the ten digit level

<sup>(b)</sup> The ad valorem rate only calculations ignore specific tariffs, I.e, assume that specific tariffs are zero.

**Table 2: Average MFN Applied Tariffs by Major Sector in Recent Years**

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Code	Country/Group <sup>(a)</sup>	Average Tariff Rate (unweighted in %) <sup>(a)</sup>				Code	Country/Group <sup>(a)</sup>	Average Tariff Rate (unweighted in %) <sup>(a)</sup>			
		Year	All Goods	Agriculture	Manufactures			Year	All Goods	Agriculture	Manufactures
<b>Low Income Countries</b>						<b>Middle Income Countries</b>					
1	Angola	2003	8.8	9.7	8.7	2	Albania	2004	7.5	9	7.2
1	Bangladesh	2004	16.5	16.4	16.5	2	Algeria	2004	18.4	18.5	18.3
1	Benin	2004	12.0	14.5	11.6	2	Argentina	2004	11.9	8.8	12.1
1	Bhutan	2002	16.6	20.1	16.1	2	Armenia	2004	3.0	7.2	2.3
1	Burkina Faso	2004	12.0	14.5	11.6	2	Belarus	2004	10.0	9.0	10.1
1	Cameroon	2003	18.0	22.0	17.5	2	Belize	2003	10.5	17.8	9.4
1	Central Africa Rep.	2004	18.0	22.3	17.4	2	Bolivia	2004	7.7	7.8	7.7
1	Chad	2004	16.8	21.4	16.5	2	Bosnia and Herzegovina	2003	5.2	3.5	5.4
1	Congo Dem Rep.	2004	12.0	13.1	11.9	2	Botswana	2004	5.8	9.1	5.3
1	Congo Rep.	2003	18.0	22.3	17.4	2	Brazil	2004	13.2	9.1	13.6
1	Cote d'Ivoire	2004	12.0	13.9	11.7	2	Bulgaria	2004	9.9	18.1	8.8
1	Equatorial Guinea	2003	18.0	22.3	17.4	2	Chile	2004	4.8	4.4	4.9
1	Ethiopia	2002	18.8	22.4	18.3	2	China	2004	9.8	10.0	9.7
1	Georgia	2004	7.1	12.0	6.3	2	Colombia	2004	11.7	11.3	11.7
1	Ghana	2004	12.3	18.0	11.5	2	Costa Rica	2004	5.5	12.0	4.6
1	Guinea	1999	6.5	6.6	6.4	2	Croatia	2004	4.2	6.4	3.8
1	Guinea-Bissau	2004	12.0	14.5	11.6	2	Cuba	2004	10.7	11.1	10.5
1	India	2004	28.3	30.0	25.3	2	Czech Rep.	2004	4.9	10.0	4.1
1	Indonesia	2004	6.4	8.0	6.1	2	Djibouti	2002	31.0	20.4	32.6
1	Kenya	2004	17.1	20.1	16.6	2	Dominica	2004	9.9	19.8	8.4
1	Kyrgyz Rep.	2004	4.3	5.9	3.9	2	Dominican Rep.	2004	8.5	13.0	7.8
1	Lao PDR	2003	8.6	15.9	8.2	2	Ecuador	2004	11.3	10.9	11.9
1	Madagascar	2003	5.4	5.8	5.3	2	Egypt	2004	19.1	18.3	19.1
1	Malawi	2003	12.6	14.1	12.2	2	El Salvador	2004	6.0	6.9	5.8
1	Mali	2004	12.0	14.5	11.6	2	Estonia	2003	0.9	8.0	0.1
1	Mauritania	2004	10.6	12.4	10.3	2	Fiji	2002	12.4	14.3	12.4
1	Moldova	2004	4.9	10.3	4.1	2	Gabon	2003	18.0	22.3	17.4
1	Mongolia	2002	6.9	7.0	6.9	2	Grenada	2003	10.5	17.0	9.4
1	Mozambique	2003	12.1	16.7	11.4	2	Guatemala	2004	5.4	7.4	5.2
1	Myanmar	2003	4.8	8.7	4.1	2	Guyana	2003	11.0	20.1	9.6
1	Nepal	2002	13.6	13.4	13.7	2	Honduras	2004	4.3	5.6	4.1
1	Nicaragua	2002	4.7	9.1	4.1	2	Hungary	2004	8.9	17.9	7.7
1	Niger	2004	12.1	14.0	11.9	2	Iran, Islamic Rep.	2004	17.8	14.3	18.0
1	Nigeria	2003	26.7	40.1	24.9	2	Jamaica	2003	7.2	15.9	5.9
1	Pakistan	2004	15.9	13.9	16.1	2	Jordan	2004	13.1	19.8	12.1
1	Papua New Guinea	2004	6.0	14.9	4.6	2	Kazakhstan	1998	9.5	9.0	9.5
1	Rwanda	2004	8.7	12.2	8.3	2	Latvia	2004	3.4	8.1	2.7
1	Senegal	2002	12.0	13.9	11.7	2	Lebanon	2002	5.4	14.7	4.0
1	Solomon Islands	2003	22.2	34.0	20.5	2	Libya	2003	17.0	23.0	16.2
1	Sudan	2003	21.5	28.8	20.8	2	Lithuania	2003	1.3	3.3	1.0
1	Swaziland	2002	5.8	9.1	5.3	2	Macedonia FYR	2004	10.9	12.3	10.7
1	Tajikistan	2004	8.0	9.9	7.8	2	Malaysia	2003	7.3	2.1	8.1
1	Tanzania	2004	13.6	18.5	12.8	2	Maldives	2002	20.2	18.3	20.5
1	Togo	2003	12.0	14.0	11.7	2	Mauritius	2002	19.0	19.7	18.9
1	Uganda	2004	7.3	9.6	7.0	2	Mexico	2004	16.8	17.0	16.7
1	Uzbekistan	2003	10.6	10.8	10.7	2	Morocco	2003	28.9	33.7	28.4
1	Vanuatu	2002	13.8	15.7	13.5	2	Namibia	2004	5.8	9.1	5.3
1	Vietnam	2004	13.7	18.1	12.9	2	Oman	2002	5.7	10.2	5.0
1	Yemen	2000	12.8	15.2	12.4	2	Panama	2002	8.3	14.8	7.4
1	Zambia	2004	14.0	18.8	13.2	2	Paraguay	2004	6.7	5.1	6.9
1	Zimbabwe	2003	16.6	25.7	15.2	2	Peru	2004	9.8	11.3	9.6
<b>High Income non-OECD Countries</b>						2	Philippines	2004	4.5	5.7	4.2
3	Antigua and Barbuda	2004	9.6	14.7	8.8	2	Poland	2004	13.4	39.8	10.1
3	Bahamas	2003	30.2	24.3	31.5	2	Romania	2002	11.3	18.0	10.6
3	Bahrain	2003	7.8	9.0	7.6	2	Russian Fed.	2002	10.4	9.7	10.5
3	Barbados	2004	13.1	33.0	10.2	2	Saudi Arabia	2003	6.0	6.3	6.0
3	Brunei	2002	2.6	0.0	3.0	2	Serbia & Montenegro	2002	10.4	13.1	10.0
3	Cyprus	2002	6.2	20.5	4.6	2	Seychelles	2003	28.3	40.0	26.5
3	Hong Kong, China	2004	0.0	0.0	0.0	2	Slovak Rep.	2003	5.0	10.0	4.3
3	Israel	2002	5.6	15.9	4.0	2	South Africa	2003	5.8	9.1	5.3
3	Kuwait	2003	3.5	1.7	3.9	2	Sri Lanka	2004	10.2	15.4	9.6
3	Macau, China	2004	0.0	0.0	0.0	2	St. Kitts and Nevis	2004	9.4	13.2	8.8
3	Malta	2003	5.7	4.3	5.9	2	St. Lucia	2004	8.9	14.8	8.0
3	Qatar	2003	4.2	4.9	4.1	2	St. Vincent	2004	9.8	15.7	8.9
3	Singapore	2004	0.0	0.0	0.0	2	Suriname	2000	17.5	23.5	14.5
3	Slovenia	2004	4.3	6.5	4.0	2	Syria	2003	14.7	14.4	14.5
3	Taiwan, China	2004	6.9	16.3	5.5	2	Thailand	2003	14.7	16.2	14.6
<b>High Income OECD Countries</b>						2	Trinidad & Tobago	2004	7.9	15.7	6.7
4	Australia	2004	4.2	1.1	4.6	2	Tunisia	2004	25.6	36.8	24.5
4	Canada	2003	3.5	3.1	4.2	2	Turkey	2003	10.0	42.9	5.0
4	European Union	2004	4.2	5.9	4.0	2	Turkmenistan	2002	5.1	13.5	3.8
4	Iceland	2003	3.5	10.9	2.4	2	Ukraine	2003	7.0	10.8	6.8
4	Japan	2004	2.9	7.3	2.7	2	Uruguay	2004	11.4	7.2	11.7
4	Korea, Rep.	2003	9.5	20.9	7.0	2	Venezuela	2004	12.6	12.7	12.4
4	New Zealand	2004	3.2	1.7	3.4						
4	Norway	2004	1.2	6.9	0.7						
4	Switzerland <sup>(c)</sup>	2003	1.9	15.0	1.1						
4	United States	2004	3.2	5.1	3.3						
<b>Memo Items: Average</b>											
1-2	Developing countries (125)	1996-2004	11.4	14.9	10.9						
1	Low Income (51)	1999-2004	12.6	16.0	12.0						
2	Middle Income (74)	1996-2004	10.6	14.2	10.1						
3	High Inc. Non-OECDs (15)	1999-2003	6.6	10.1	6.2						
4	High Income OECDs (10)	2003	3.7	7.8	3.3						

**Notes:**

<sup>(a)</sup>Based on simple average of MFN applied tariffs available in the latest year. Product categories are defined by HS classifications as all goods (HS 01-97), agricultural goods (HS 01-24), and manufacturing goods (HS 25-97).

<sup>(b)</sup>Based on the classification of income in WDI 2004; Figures in parentheses indicate numbers of countries/economies in the group.

<sup>(c)</sup>Include specific tariffs.

Source: World Bank staff calculations based on the World Trade Organization Integrated Database CD ROM 2003 and Trade Policy Review, various issues, 1993-2003; and World Bank World Development Indicators, 2004.

**Table 3. Average MFN tariff rates and their standard deviations in Russia in 2001-2003 at industry level <sup>(a)</sup>**

Industry	Year					
	2001		2002		2003	
	unweighted	trade weighted mean	unweighted	trade weighted mean	unweighted	trade weighted mean
Electric industry	5 (0.0) <sup>(b)</sup>	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)
Oil extraction	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)
Oil processing	5 (0.0)	5 (0.0)	5.2 (1.8)	5.0 (0.0)	5 (0.0)	5 (0.0)
Gas	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)
Coalmining	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)
Other fuel industries	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)	5 (0.0)
Ferrous metallurgy	7.9 (4.8)	8.5 (5.1)	7.9 (4.8)	8.8 (5.2)	7.9 (4.8)	9.6 (5.6)
Non-ferrous metallurgy	10.3 (5.7)	12.5 (6.7)	10.3 (5.7)	14.2 (6.6)	10.5 (5.8)	14.7 (6.4)
Chemicals and petrochemicals	7.7 (4.2)	8.6 (4.6)	7.9 (7.)	9.0 (8.)	7.9 (6.5)	9.1 (6.4)
Mechanical engineering and metal-working	10.5 (7.6)	9.6 (8.5)	11.0 (16.)	10.3 (15.8)	11.7 (26.7)	11.0 (12.9)
Timber, wood, pulp and paper	15.2 (14.1)	15.3 (26.3)	15.4 (17.5)	15.1 (27.8)	14.7 (6.2)	13.1 (8.)
Construction materials	13.3 (6.1)	13.0 (5.)	13.7 (8.8)	13.8 (4.9)	13.4 (6.4)	13.8 (5.1)
Light industry	15.6 (10.)	17.8 (9.2)	16.8 (15.2)	20.4 (13.1)	18.2 (14.8)	22.1 (14.9)
Food industry	14.4 (10.6)	15.9 (11.2)	14.8 (15.9)	20.2 (16.6)	16.8 (22.3)	25.8 (30.3)
Other industries	12.0 (7.7)	9.5 (8.3)	12.6 (11.)	10.2 (8.8)	12.6 (10.4)	10.7 (9.2)
Agriculture and forestry	7.7 (5.8)	9.0 (6.)	9.3 (8.4)	14.2 (12.3)	9.7 (9.6)	16.0 (13.8)
Other goods-producing sectors	17.3 (28.7)	9.9 (33.5)	15.8 (23.1)	6.4 (24.2)	16.4 (25.4)	6.6 (25.8)

Notes: <sup>(a)</sup> Mapping from 10 digit codes to sectors is based on Goskomstat classification

<sup>(b)</sup> Standard deviation in parentheses

Table 4. Number of lines with actual rates above 20 and 30% and maximum rates by year and industry

Industry	Year					
	2001		2002		2003	
	>20	>30	>20	>30	>20	>30
Non-ferrous metallurgy	0	0	0	0	1 <sup>(a)</sup>	1 30 <sup>(b)</sup>
Chemicals and petrochemicals	8	2 34	13	8 154	18	12 144
Mechanical engineering and metal-working	49	17 198	56	37 338	69	47 1270
Timber, wood, pulp and paper	14	6 280	16	9 358	16	8 55
Construction materials	1	1 75	3	3 128	2	2 79
Light industry	131	59 125	196	93 341	294	159 172
Food industry	253	91 192	291	99 482	370	161 323
Other industries	7	3 40	8	4 116	6	4 77
Agriculture and forestry	2	2 58	26	16 62	31	22 78
Other goods-producing sectors	1	1 124	1	1 99	1	1 109

Notes: <sup>(a)</sup> Number of lines

<sup>(b)</sup> The highest rate in % in the subcategory

Table 5. Distribution of MFN tariff rates in Russia in 2001-2003

Actual rate range, %	2001		2002		2003	
	Frequency <sup>(a)</sup>	Percent <sup>(b)</sup>	Frequency	Percent	Frequency	Percent
0 to < 5	87	0.79	109	0.98	113	1
5 to < 10	4,324	39.22	4,413	39.76	4,416	39.18
10 to < 15	1,927	17.48	1,912	17.23	1,959	17.38
15 to < 20	2,889	26.2	2,805	25.27	2,814	24.96
20 to < 25	1,440	13.06	1,390	12.52	1,333	11.83
25 to < 30	171	1.55	194	1.75	216	1.92
30 to < 35	61	0.55	83	0.75	84	0.75
35 to < 40	23	0.21	39	0.35	76	0.67
40 to < 45	36	0.33	39	0.35	64	0.57
45 to < 50	19	0.17	23	0.21	31	0.28
50 to < 55	6	0.05	9	0.08	23	0.2
55 to < 60	3	0.03	13	0.12	16	0.14
60 to < 65	1	0.01	8	0.07	25	0.22
65 to < 70	4	0.04	5	0.05	9	0.08
70 to < 75	3	0.03	4	0.04	11	0.1
75 to < 80	4	0.04	5	0.05	9	0.08
80 to < 85	5	0.05	6	0.05	15	0.13
85 to < 90	2	0.02	6	0.05	6	0.05
90 to < 95	2	0.02	1	0.01	3	0.03
95 to < 100	1	0.01	2	0.02	4	0.04
100 to < 150	15	0.14	17	0.15	30	0.27
150 to < 200	2	0.02	6	0.05	4	0.04
200 to < 250	0	0	1	0.01	3	0.03
250 to < 300	1	0.01	2	0.02	3	0.03
300 to < 350	0	0	4	0.04	4	0.04
350 to < 450	0	0	2	0.02	1	0.01
450 to < 700	0	0	1	0.01	0	0
700 to < 1100	0	0	0	0	1	0.01
>1100	0	0	0	0	1	0.01
Total	11,026	100	11,099	100	11,272	100

Notes: <sup>(a)</sup> Number of lines at 10-digit level  
<sup>(b)</sup> Percentage out of total number of product lines

Table 6. Number of non-zero specific tariff rates by industry

Industry	Year		
	2001	2002	2003
Non-ferrous metallurgy	5 <sup>(a)</sup>	6	12
Chemicals and petrochemicals	12	21	20
Mechanical engineering and metal-working	101	106	122
Timber, wood, pulp and paper	13	13	12
Construction materials	3	3	3
Light industry	595	592	593
Food industry	741	745	908
Other industries	12	12	14
Agriculture and forestry	50	51	50
Other goods-producing sectors	1	1	1
Total:	1,533	1,550	1,735

Note: <sup>(a)</sup> Number of lines at 10-digit level with specific tariff greater than zero

Table 7. Average MFN ad valorem equivalent of the specific tariff rates by industry <sup>(a)</sup>

Industry	Year					
	2001		2002		2003	
	Unweighted	Trade weighted	Unweighted	Trade weighted	Unweighted	Trade weighted
Non-ferrous metallurgy	4.5 (2.0)	4.2 (1.9)	8.5 (4.9)	8.4 (3.6)	11.5 (8.5)	6.5 (4.6)
Chemicals and petrochemicals	18.2 (9.8)	18.9 (9.5)	37.9 (41.2)	27.5 (28.7)	36.4 (33.7)	26.1 (18.2)
Mechanical engineering and metal-working	28.4 (32.1)	21.8 (18.1)	48.8 (74.9)	28.3 (41.1)	60.4 (138.6)	27.0 (27.7)
Timber, wood, pulp and paper	35.4 (53.3)	42.3 (64.9)	43.3 (69.2)	47.1 (77.5)	24.2 (15.2)	30.5 (10.4)
Construction materials	47.5 (39.4)	26.5 (18.3)	68.1 (51.9)	40.6 (17.1)	42.4 (34.3)	74.4 (16.4)
Light industry	11.7 (15.1)	11.5 (12.1)	16.1 (22.8)	15.9 (16.7)	23.0 (18.4)	24.5 (14.0)
Food industry	21.2 (19.1)	21.0 (12.5)	21.8 (29.9)	27.6 (18.3)	26.0 (28.5)	40.0 (36.7)
Other industries	20.3 (12.9)	23.3 (8.5)	31.6 (29.9)	25.2 (13.4)	36.1 (26.5)	22.6 (10.8)
Agriculture and forestry	38.4 (30.4)	54.9 (12.2)	23.3 (15.0)	19.3 (15.1)	28.3 (18.0)	23.4 (17.9)
Other goods-producing sectors	123.9 (0.0)	123.9 (0.0)	99.1 (0.0)	99.1 (0.0)	109.2 (0.0)	109.2 (0.0)

Note:

<sup>(a)</sup> Ad valorem equivalent of the specific tariff is (specific tariff rate\*100)/(unit value).

Summary statistics and calculated for non-zero specific tariffs only.

<sup>(b)</sup> Standard deviations in parentheses.

Table 8. Distribution of ad valorem components of MFN tariff rates in Russia in 2001-2003

Ad valorem rate, %	2001		2002		2003	
	Frequency <sup>(a)</sup>	Percent <sup>(b)</sup>	Frequency	Percent	Frequency	Percent
0	136	1.24	187	1.69	216	1.92
5	4,324	39.3	4,396	39.69	4,412	39.23
10	1,928	17.52	1,907	17.22	1,958	17.41
15	2,995	27.22	2,987	26.97	3,034	26.98
20	1,470	13.36	1,457	13.16	1,459	12.97
25	129	1.17	121	1.09	125	1.11
30	4	0.04	4	0.04	4	0.04
40	14	0.13	14	0.13	0	0
60	0	0	0	0	14	0.12
80	0	0	0	0	22	0.2
100	2	0.02	2	0.02	2	0.02
Total	11,002	100	11,075	100	11,246	100

Notes: (a) Number of lines at 10-digit level

(b) Percentage out of total number of product lines

## Technical Notes

### **Conversion of units for specific tariffs**

For some tariff lines with non-zero specific tariffs, the unit of measurement of the quantity of imports is different from the unit of measurement of the specific tariff. In order to compute the ad valorem equivalence of the specific tariff, we need a conversion factor that would allow use to use a common physical unit of measure for the quantity of imports and the unit of measurement of the specific tariff. The company Academia Service provided us with these conversion rates based on additional data they have available on imports for 2003. We applied this conversion rates to the previous years as well.

For some tariff lines, it was not possible for Academy Service to provide us with conversion factors. Since this made calculation of the ad valorem equivalent of the specific tariff impossible, we dropped these tariff lines from the calculations. As a result of this problem, we dropped 58 tariff lines in each year out of more than 11,000 tariff lines. More specifically, we dropped some observations for the following tariff lines 6908, 6910, 8418, 8523, 8524, 9401. The observation was dropped only if the tariff line at the 10-digit level had a specific tariff different from zero, there was difference in the units of measurement and we did not have conversion rate. If a tariff line was dropped for one year it was also dropped for all years.

### **Tariff rates for Chapter 87 of HS.**

Specific tariffs for chapter 87 (vehicles other than railway or tramway rolling stock) are measured in Euros per 1 cc of engine volume. We do not have data to calculate the exact tariffs applied for each type of car. For tariff lines referring to cars whose engine capacity fall within a specified interval, we assume that engine capacity of each imported car is the average for this interval. For example, the tariff rate for tariff line 870322 (Other Vehicles, Spark-ignition Engine of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc) was calculated based on the average capacity 1,250 cc. For categories with an open-ended range such as cars with engine lower than 1,500 cc or cars with engine higher than 3,000 cc, we took the highest and the lowest capacity, respectively. This will overestimate the tariff rate for the first category and underestimate it for the second category.

## Appendix A.: Tariff calculations at the detailed tariff line level

Table A1. Tariff rates and their standard deviations at 2 digit level

HS code 2 digits	Type of products	Year					
		2001		2002		2003	
		Simple	Weighted	Simple	Weighted	Simple	Weighted
1	LIVE ANIMALS	<b>70</b>		<b>70</b>		<b>70</b>	
		3.9 <sup>(a)</sup> (2.1) <sup>(b)</sup>	3.0 (2.4)	3.9 (2.1)	2.6 (2.5)	3.9 (2.1)	2.6 (2.5)
2	MEAT, EDIBLE OFFAL	<b>256</b>		<b>256</b>		<b>321</b>	
		20.2 (6.9)	24.0 (6.4)	20.8 (7.4)	24.3 (7.2)	28.3 (21.0)	29.8 (13.5)
3	FISH, CRUSTACEANS	<b>338</b>		<b>338</b>		<b>338</b>	
		10.3 (4.0)	10.4 (2.9)	11.2 (20.5)	10.1 (7.3)	10.4 (4.9)	10.9 (1.7)
4	DAIRY PRODUCTS	<b>176</b>		<b>176</b>		<b>176</b>	
		16.2 (4.6)	16.9 (3.0)	15.9 (2.8)	17.2 (2.1)	16.3 (4.2)	19.1 (3.2)
5	ANIMAL PRODUCTS NES	<b>33</b>		<b>33</b>		<b>33</b>	
		8.2 (2.4)	9.6 (1.4)	8.2 (2.4)	7.3 (2.5)	8.2 (2.4)	7.7 (2.5)
6	LIVE TREES, PLANTS	<b>42</b>		<b>42</b>		<b>42</b>	
		14.8 (10.2)	14.7 (10.5)	16.0 (10.5)	22.1 (10.2)	16.9 (12.5)	25.5 (14.3)
7	EDIBLE VEGETABLES	<b>121</b>		<b>121</b>		<b>128</b>	
		14.9 (0.9)	14.6 (2.0)	16.0 (3.9)	17.6 (5.9)	16.5 (5.2)	17.8 (7.3)
8	EDIBLE FRUIT, NUTS	<b>137</b>		<b>137</b>		<b>152</b>	
		6.9 (3.3)	6.0 (1.3)	10.3 (9.3)	11.3 (12.0)	10.7 (11.5)	13.0 (14.1)
9	COFFEE, TEA, SPICES	<b>42</b>		<b>46</b>		<b>58</b>	
		6.0 (3.8)	11.4 (7.4)	6.7 (6.0)	5.7 (6.5)	7.5 (5.7)	12.9 (10.3)
10	CEREALS	<b>57</b>		<b>57</b>		<b>57</b>	
		8.0 (2.5)	7.4 (2.5)	8.0 (2.5)	7.6 (2.5)	11.1 (9.4)	16.4 (12.0)
11	MILLING PRODUCTS	<b>85</b>		<b>85</b>		<b>85</b>	
		10.0 (0.0)	10.0 (0.0)	10.0 (0.0)	10.0 (0.0)	10.3 (1.6)	10.2 (1.4)
12	OIL SEED	<b>84</b>		<b>84</b>		<b>84</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	4.9 (0.8)	4.8 (1.0)
13	LAC, GUMS, RESINS	<b>18</b>		<b>18</b>		<b>18</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
14	VEGETABLE PLAITING	<b>8</b>		<b>8</b>		<b>8</b>	
		13.8 (3.5)	15.0 (0.0)	13.8 (3.5)	14.5 (2.3)	13.8 (3.5)	14.9 (0.7)

HS code 2 digits	Type of products	Year					
		2001		2002		2003	
		Simple	Weighted	Simple	Weighted	Simple	Weighted
15	FATS, ANIMAL, VEGIE	<b>138</b>		<b>144</b>		<b>142</b>	
		10.7 (4.9)	9.2 (5.2)	11.7 (6.6)	15.0 (9.5)	12.3 (7.7)	13.1 (9.7)
16	MEAT, FISH, PREPS	<b>96</b>		<b>96</b>		<b>96</b>	
		25.0 (17.5)	21.0 (7.8)	31.2 (49.5)	23.1 (12.2)	37.6 (47.3)	24.4 (18.5)
17	SUGARS	<b>55</b>		<b>55</b>		<b>76</b>	
		19.6 (15.9)	17.4 (10.5)	22.7 (20.9)	56.3 (10.7)	19.9 (31.8)	97.3 (33.1)
18	COCOA AND COCOA PREP	<b>29</b>		<b>29</b>		<b>29</b>	
		11.9 (12.2)	8.8 (9.0)	18.8 (20.1)	8.9 (10.5)	19.2 (16.5)	8.5 (8.0)
19	CEREAL,FLOUR,STARCH	<b>51</b>		<b>51</b>		<b>51</b>	
		15.3 (2.2)	11.8 (4.9)	16.3 (4.3)	13.1 (6.2)	18.6 (9.1)	14.7 (9.7)
20	VEGIE, FRUIT, PREPS	<b>356</b>		<b>356</b>		<b>356</b>	
		14.5 (2.9)	16.7 (4.8)	15.2 (4.1)	15.0 (6.6)	15.1 (4.0)	16.2 (8.2)
21	MISC EDIBLE PREPS	<b>49</b>		<b>50</b>		<b>66</b>	
		14.7 (4.2)	12.9 (1.8)	14.6 (4.0)	15.9 (3.1)	17.6 (19.5)	22.3 (33.4)
22	BEVERAGES, VINEGAR	<b>175</b>		<b>175</b>		<b>175</b>	
		25.3 (25.8)	31.7 (30.5)	19.8 (19.6)	20.3 (25.6)	19.4 (16.8)	17.0 (18.2)
23	RESIDUES, WASTES	<b>67</b>		<b>67</b>		<b>69</b>	
		7.7 (5.9)	6.8 (5.0)	7.7 (5.9)	6.4 (4.5)	7.6 (6.1)	6.8 (7.7)
24	TOBACCO	<b>30</b>		<b>30</b>		<b>32</b>	
		10.8 (9.5)	9.9 (9.5)	10.8 (9.5)	9.7 (9.2)	10.8 (9.2)	8.5 (8.0)
25	SALT	<b>93</b>		<b>93</b>		<b>93</b>	
		5.2 (1.5)	7.0 (4.0)	5.2 (1.5)	6.2 (3.2)	5.2 (1.5)	6.3 (3.4)
26	ORES, SLAG AND ASH	<b>53</b>		<b>53</b>		<b>53</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
27	MINERAL FUELS, OILS	<b>111</b>		<b>111</b>		<b>111</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
28	INORGANIC CHEMICALS	<b>267</b>		<b>267</b>		<b>267</b>	
		5.3 (1.5)	5.0 (0.4)	5.3 (1.5)	5.0 (0.4)	5.3 (1.7)	5.2 (1.8)
29	ORGANIC CHEMICALS	<b>570</b>		<b>570</b>		<b>570</b>	
		5.1 (0.7)	5.0 (0.3)	5.2 (1.9)	5.2 (1.4)	5.3 (3.2)	5.6 (5.2)

HS code 2 digits	Type of products	Year					
		2001		2002		2003	
		Simple	Weighted	Simple	Weighted	Simple	Weighted
30	PHARMACEUTICAL PROD	<b>79</b>		<b>79</b>		<b>79</b>	
		9.2 (3.3)	9.2 (2.6)	9.2 (3.3)	9.3 (2.4)	9.2 (3.3)	9.3 (2.6)
31	FERTILIZERS	<b>37</b>		<b>37</b>		<b>37</b>	
		10.0 (0.0)	10.0 (0.0)	10.0 (0.0)	10.0 (0.0)	10.0 (0.0)	10.0 (0.0)
32	TAN, DYE EXTRACTS	<b>67</b>		<b>67</b>		<b>67</b>	
		5.3 (1.7)	5.9 (2.9)	5.3 (1.7)	6.0 (3.0)	5.3 (1.7)	5.9 (2.9)
33	ESSENTIAL OILS	<b>59</b>		<b>59</b>		<b>59</b>	
		8.6 (4.8)	12.8 (4.2)	8.6 (4.8)	13.0 (4.0)	8.6 (4.8)	13.2 (3.8)
34	SOAPS, LUBRICANTS	<b>36</b>		<b>36</b>		<b>36</b>	
		12.8 (4.2)	12.5 (4.4)	12.8 (4.2)	12.7 (4.2)	13.1 (4.9)	13.7 (6.2)
35	MODIFIED STARCHES	<b>35</b>		<b>35</b>		<b>35</b>	
		5.0 (0.0)	5.0 (0.0)	5.3 (1.2)	6.9 (2.4)	5.5 (1.8)	7.2 (3.2)
36	Glues	<b>10</b>		<b>10</b>		<b>10</b>	
		20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)
37	Pyrotechnic materials and products	<b>61</b>		<b>61</b>		<b>61</b>	
		11.8 (4.5)	7.8 (3.8)	11.8 (4.5)	8.0 (3.9)	11.8 (4.5)	7.7 (3.6)
38	MISC CHEMICAL PRODS	<b>136</b>		<b>136</b>		<b>136</b>	
		6.3 (3.3)	5.6 (2.4)	6.3 (3.3)	5.5 (2.2)	6.3 (3.3)	5.5 (2.2)
39	PLASTICS	<b>279</b>		<b>281</b>		<b>284</b>	
		11.3 (3.7)	13.1 (5.3)	11.6 (7.7)	11.7 (7.1)	11.8 (8.8)	12.0 (7.5)
40	RUBBER	<b>113</b>		<b>113</b>		<b>113</b>	
		9.0 (5.8)	13.7 (8.5)	10.7 (16.2)	18.2 (25.3)	10.2 (12.0)	14.5 (14.2)
41	RAW HIDES AND SKINS	<b>79</b>		<b>79</b>		<b>79</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
42	ARTICLES OF LEATHER	<b>39</b>		<b>39</b>		<b>39</b>	
		27.5 (19.7)	21.8 (5.9)	31.4 (18.3)	26.1 (10.5)	37.8 (24.0)	29.4 (16.5)
43	FURSKINS	<b>111</b>		<b>111</b>		<b>111</b>	
		9.6 (4.2)	10.5 (2.9)	11.5 (11.7)	42.3 (30.6)	12.0 (14.0)	49.4 (35.3)
44	WOOD	<b>173</b>		<b>173</b>		<b>176</b>	
		15.0 (2.3)	17.0 (4.2)	15.0 (2.3)	16.3 (2.8)	15.1 (2.4)	15.9 (2.5)

HS code 2 digits	Type of products	Year					
		2001		2002		2003	
		Simple	Weighted	Simple	Weighted	Simple	Weighted
45	CORK	<b>13</b>		<b>13</b>		<b>13</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
46	PLAITING MATERIALS	<b>12</b>		<b>12</b>		<b>12</b>	
		20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)
47	PULP OF WOOD	<b>23</b>		<b>23</b>		<b>23</b>	
		15.0 (0.0)	15.0 (0.0)	15.0 (0.0)	15.0 (0.0)	15.0 (0.0)	15.0 (0.0)
48	PAPER & PAPERBOARD	<b>212</b>		<b>214</b>		<b>214</b>	
		13.8 (4.0)	10.6 (5.7)	13.8 (4.3)	10.9 (6.0)	14.1 (5.4)	10.9 (6.7)
49	PAPER & PAPERBOARD	<b>27</b>		<b>27</b>		<b>27</b>	
		6.1 (7.5)	2.2 (5.3)	6.1 (7.5)	2.3 (5.4)	6.1 (7.5)	1.8 (4.9)
50	SILK	<b>26</b>		<b>26</b>		<b>26</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
51	WOOL, ANIMAL HAIR	<b>82</b>		<b>82</b>		<b>84</b>	
		14.6 (1.4)	14.5 (1.5)	14.6 (1.4)	14.8 (1.0)	14.5 (1.6)	14.8 (1.1)
52	COTTON	<b>162</b>		<b>162</b>		<b>162</b>	
		11.2 (5.1)	11.0 (5.3)	11.2 (5.1)	11.8 (5.1)	11.2 (5.1)	12.4 (4.7)
53	VEGETABLE TEXTILE	<b>43</b>		<b>43</b>		<b>43</b>	
		7.4 (3.5)	10.8 (3.8)	7.4 (3.5)	11.4 (3.9)	7.4 (3.5)	12.6 (3.6)
54	MANMADE FILAMENTS	<b>89</b>		<b>89</b>		<b>89</b>	
		10.3 (1.8)	10.6 (2.4)	10.3 (1.8)	10.6 (2.4)	10.3 (1.8)	10.7 (2.5)
55	MANMADE STAPLE FIBRE	<b>170</b>		<b>170</b>		<b>170</b>	
		7.9 (2.5)	9.3 (1.7)	7.9 (2.5)	9.2 (1.8)	7.9 (2.5)	9.0 (2.0)
56	WADDING, FELT	<b>67</b>		<b>67</b>		<b>67</b>	
		9.0 (5.7)	8.1 (4.7)	8.9 (5.2)	7.0 (4.1)	8.8 (5.0)	6.3 (3.4)
57	CARPETS	<b>39</b>		<b>39</b>		<b>39</b>	
		21.2 (3.4)	22.3 (2.4)	23.8 (13.4)	25.2 (4.9)	23.0 (6.2)	24.8 (4.6)
58	SPECIAL WOVEN	<b>56</b>		<b>56</b>		<b>56</b>	
		20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)
59	TEXTILE FAB COATED	<b>43</b>		<b>43</b>		<b>43</b>	
		6.7 (4.0)	5.4 (2.0)	7.7 (7.7)	5.5 (3.6)	8.6 (12.4)	6.3 (8.6)

HS code 2 digits	Type of products	Year					
		2001		2002		2003	
		Simple	Weighted	Simple	Weighted	Simple	Weighted
60	KNITTED OR CROCHETED	<b>65</b>		<b>65</b>		<b>65</b>	
		10.0 (0.0)	10.0 (0.0)	10.0 (0.0)	10.0 (0.0)	10.0 (0.0)	10.0 (0.0)
61	ARTICLES OF APPAREL KNIT	<b>176</b>		<b>176</b>		<b>176</b>	
		19.8 (3.7)	19.1 (2.7)	20.6 (10.1)	19.0 (2.3)	25.7 (13.3)	25.6 (10.7)
62	ARTICLES OF APPAREL	<b>202</b>		<b>202</b>		<b>202</b>	
		22.5 (12.7)	22.4 (14.5)	24.6 (25.5)	23.3 (14.9)	26.1 (16.2)	25.6 (9.5)
63	OTHER TEXTILE ARTICLE	<b>94</b>		<b>94</b>		<b>94</b>	
		22.3 (15.3)	36.2 (37.8)	23.7 (15.2)	31.6 (25.9)	23.0 (12.9)	29.5 (23.7)
64	FOOTWEAR	<b>82</b>		<b>82</b>		<b>82</b>	
		25.0 (14.0)	23.6 (5.5)	33.5 (23.9)	29.8 (11.9)	33.1 (20.8)	32.2 (14.3)
65	HATS	<b>22</b>		<b>22</b>		<b>22</b>	
		20.0 (0.0)	20.0 (0.0)	20.4 (2.0)	20.0 (0.3)	20.7 (3.3)	20.0 (0.7)
66	UMBRELLAS	<b>9</b>		<b>9</b>		<b>9</b>	
		20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)
67	BIRD SKIN, FEATHERS	<b>8</b>		<b>8</b>		<b>8</b>	
		23.1 (6.8)	32.4 (8.2)	24.6 (9.4)	36.7 (9.3)	26.8 (13.2)	42.4 (12.6)
68	STONE, PLASTER	<b>76</b>		<b>76</b>		<b>76</b>	
		14.9 (1.3)	14.4 (2.4)	14.9 (1.3)	14.6 (2.1)	14.9 (1.3)	14.7 (1.8)
69	CERAMIC PRODUCTS	<b>37</b>		<b>39</b>		<b>39</b>	
		20.4 (9.8)	19.5 (2.5)	20.8 (18.2)	19.3 (4.0)	18.2 (4.1)	19.6 (2.0)
70	GLASS AND GLASSWARE	<b>134</b>		<b>134</b>		<b>134</b>	
		14.4 (1.8)	14.3 (2.3)	14.4 (1.9)	14.5 (2.0)	14.4 (1.9)	14.5 (2.0)
71	Natural or cultured pearls, precious or semi-precious stones, precious metals	<b>63</b>		<b>63</b>		<b>63</b>	
		19.7 (2.5)	20.0 (0.0)	19.7 (2.5)	20.0 (0.0)	19.7 (2.5)	20.0 (0.0)
72	STONE, PLASTER	<b>432</b>		<b>432</b>		<b>432</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
73	Products from ferrous metals	<b>296</b>		<b>298</b>		<b>298</b>	
		14.2 (2.6)	12.4 (4.4)	14.1 (2.8)	12.5 (4.5)	14.2 (2.7)	14.2 (3.0)
74	Cuprum and products of cuprum	<b>69</b>		<b>69</b>		<b>69</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)

HS code 2 digits	Type of products	Year					
		2001		2002		2003	
		Simple	Weighted	Simple	Weighted	Simple	Weighted
75	Nickel and products of nickel	<b>18</b>		<b>18</b>		<b>18</b>	
		11.1 (5.0)	6.4 (3.5)	11.1 (5.0)	11.1 (4.9)	11.1 (5.0)	12.4 (4.4)
76	Aluminum and products of aluminum	<b>65</b>		<b>65</b>		<b>65</b>	
		15.1 (5.0)	17.6 (4.2)	15.0 (5.0)	18.4 (3.6)	15.3 (5.3)	18.2 (3.8)
78	Lead and its products	<b>13</b>		<b>13</b>		<b>13</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
79	Zinc and its products	<b>12</b>		<b>12</b>		<b>12</b>	
		5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
80	Tin and its products	<b>8</b>		<b>8</b>		<b>8</b>	
		5.0 (0.0)	5.0 (0.0)	5.5 (1.3)	6.7 (1.9)	12.9 (9.1)	9.0 (6.0)
81	Non-ferrous metals, cermets and their products	<b>78</b>		<b>78</b>		<b>78</b>	
		14.2 (2.7)	13.1 (4.0)	14.2 (2.7)	10.8 (4.9)	14.2 (2.7)	11.7 (4.7)
82	TOOLS AND CUTLERY	<b>108</b>		<b>108</b>		<b>108</b>	
		9.2 (6.0)	9.3 (6.1)	9.2 (6.0)	9.9 (6.4)	9.2 (6.0)	9.8 (6.4)
83	Other metallic products	<b>50</b>		<b>50</b>		<b>50</b>	
		19.8 (1.0)	19.2 (1.9)	19.8 (1.0)	19.2 (1.8)	19.4 (2.2)	18.8 (2.6)
84	MACHINERY/APPLIANCES	<b>1123</b>		<b>1137</b>		<b>1153</b>	
		7.7 (3.9)	6.9 (3.4)	7.6 (4.0)	6.4 (3.8)	7.7 (4.0)	7.0 (3.7)
85	Electrical equipment, audio- and video equipment	<b>741</b>		<b>741</b>		<b>751</b>	
		11.5 (7.1)	8.8 (5.4)	11.6 (9.2)	9.8 (7.9)	11.4 (7.4)	9.8 (7.8)
86	Railroad locomotives and cars	<b>41</b>		<b>47</b>		<b>44</b>	
		7.2 (3.4)	9.8 (3.9)	6.6 (3.6)	9.8 (3.3)	7.0 (3.3)	9.2 (3.6)
87	VEHICLES AND PARTS	<b>249</b>		<b>283</b>		<b>283</b>	
		12.1 (7.1)	17.1 (8.7)	19.1 (44.8)	21.5 (36.2)	26.5 (89.5)	22.0 (24.7)
88	Aircrafts	<b>36</b>		<b>36</b>		<b>36</b>	
		15.4 (7.0)	19.5 (2.6)	15.4 (7.0)	19.7 (2.0)	15.4 (7.0)	17.3 (5.8)
89	Boats, ships	<b>39</b>		<b>39</b>		<b>39</b>	
		12.2 (7.1)	5.7 (3.1)	12.2 (7.1)	8.2 (5.1)	12.2 (7.1)	7.0 (4.7)
90	Optical equipment	<b>320</b>		<b>320</b>		<b>322</b>	
		8.0 (4.5)	5.9 (2.5)	8.0 (4.5)	5.9 (2.5)	8.0 (4.5)	5.8 (2.4)

HS code 2 digits	Type of products	Year					
		2001		2002		2003	
		Simple	Weighted	Simple	Weighted	Simple	Weighted
91	CLOCKS AND WATCHES	<b>63</b>		<b>63</b>		<b>63</b>	
		27.3 (26.0)	67.9 (73.2)	27.8 (27.9)	30.3 (33.4)	28.4 (21.1)	25.3 (14.9)
92	MUSICAL INSTRUMENTS	<b>33</b>		<b>33</b>		<b>33</b>	
		7.4 (4.4)	7.8 (4.5)	7.4 (4.4)	7.6 (4.4)	7.4 (4.4)	7.9 (4.5)
93	ARMS AND AMMUNITION	<b>30</b>		<b>30</b>		<b>30</b>	
		20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)	20.0 (0.0)
94	FURNITURE, LIGHTING	<b>89</b>		<b>89</b>		<b>92</b>	
		25.6 (30.9)	29.0 (45.3)	24.8 (41.5)	32.9 (58.6)	19.1 (12.6)	22.5 (9.2)
95	Toys and sport goods	<b>81</b>		<b>81</b>		<b>81</b>	
		15.5 (2.0)	15.7 (2.1)	15.5 (2.0)	16.6 (2.4)	15.5 (2.0)	16.9 (2.5)
96	MISCELLANEOUS MANUFA	<b>72</b>		<b>72</b>		<b>72</b>	
		19.1 (3.6)	19.0 (3.2)	19.1 (3.6)	19.0 (3.0)	19.5 (4.5)	21.8 (7.1)
97	WORKS OF ART, COLLEC	<b>7</b>		<b>7</b>		<b>7</b>	
		0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)	0.0 (0.0)

Notes: <sup>(a)</sup> Simple average over all lines in the subcategory

<sup>(b)</sup> Standard deviation over all lines in the subcategory

Table A2. List of product lines at 10 digit level with MFN tariff rates higher than 50% in 2003

Code 10 digits	Product Description	MFN Tariff Rate
8702901991	motor vehicles with spark-ignition internal combustion engines with capacity greater than 2800 cub. cm designed for carrying more than 10 persons, driver inclusive, manufactured more than 7 years ago	1270
8703319091	other motor vehicles with piston compression-ignition internal combustion engines (diesel or semidiesel) with capacity of not more than 1500 cub. cm manufactured more than 7 years ago	355
8703239011	other used motor vehicles with spark-ignition reciprocating internal combustion engines with capacity greater than 1500 cub. cm but not more than 1800 cub. cm manufactured more than 7 years ago	325
8703239022	other used motor vehicles with spark-ignition reciprocating internal combustion engines with capacity greater than 1800 cub. cm but not more than 2300 cub. cm manufactured more than 7 years ago	323
1605309000	other lobster meat not subjected to heat treatment	323
8703239021	used motor vehicles with spark-ignition reciprocating internal combustion engines with capacity greater than 1800 cub. cm but not more than 3000 cub. cm manufactured more than 7 years ago	308
8703329091	used motor vehicles with piston compression-ignition internal combustion engines (diesel or semidiesel) with capacity greater than 1500 cub. cm but not more than 2500 cub. cm manufactured more than 7 years ago	291
8703339091	other used motor vehicles with piston compression-ignition internal combustion engines (diesel or semidiesel) with capacity greater than 2500 cub. cm manufactured more than 7 years ago	260
1604309090	other ready-to-eat or canned roe other than sturgeon caviar and salmon roe, roe substitutes	254
8703219091	other used motor vehicles with spark-ignition reciprocating internal combustion engines with capacity of not more than 1000 cub. cm manufactured more than 7 years ago	228
8703249091	other used motor vehicles with spark-ignition reciprocating internal combustion engines with capacity greater than 3000 cub. cm manufactured more than 7 years ago	211
8703229091	other used motor vehicles with spark-ignition reciprocating internal combustion engines with capacity greater than 1000 cub. cm but not more than 1500 cub. cm manufactured more than 7 years ago	210
8703239027	other used motor vehicles with spark-ignition reciprocating internal combustion engines with capacity greater than 2300 cub. cm but not more than 3000 cub. cm manufactured more than 7 years ago	191
1605209900	other shrimps and prawns, ready-to-eat or canned, in original packages with a net weight of more than 2 kg	184
6203299000	other men's or boys' undersets made from textile materials other than knitted fabric	172
2106905900	other sugar syrups with flavoring-aromatic or coloring agents	163
3918900000	self-adhesive or non-self-adhesive floor coverings, in rolls or plates; wall or ceiling coverings specified in Note 9 to this group out of other plastic materials	145
1701991009	white sugar without flavoring-aromatic or coloring agents	143
1701991001	white sugar without flavoring-aromatic or coloring agents	139
1605201000	ready-to-eat or canned shrimps and prawns in sealed packages	139
1605209100	other shrimps and prawns, ready-to-eat or canned, in original packages with a net weight of not more than 2 kg	135
6405909000	other footwear with soles made from other materials	134
8702101921	buses designed for carrying 120 or more persons, driver inclusive, with compression-ignition internal combustion engines (diesel or semidiesel) with capacity greater than 2500 cub. cm manufactured more than 7 years ago	131
1701119001	raw cane sugar without flavoring-aromatic or coloring agents, not for refining: at an average monthly price of not more than US\$99.21 per ton at the New York Commodity Exchange	124
4203299100	other men's and boys' gloves, muffs and mittens from natural or composite leather	118
6104699900	other ladies' or girls' overalls with bibs and braces, knitted fabric shorts from other textile materials, machine- or hand-knitted	114
9102910000	other electric watches, pocket and those intended for personal wear or portable use, stop-watches inclusive, other than watches and stop-watches under commodity item 9101	112
1701111001	raw cane sugar without flavoring-aromatic or coloring agents, for refining: at an average monthly price of not more than US\$99.21 per ton at the New York Commodity Exchange	112
203211009	other frozen homegrown pig carcasses and half-carcasses	110
6309000000	used clothes and other items	109

<b>Code 10 digits</b>	<b>Product Description</b>	<b>MFN Tariff Rate</b>
6405209100	slippers and other home footwear with a top made from textile materials and a sole made from other materials	108
2202901001	alcohol-free beer not containing the products under commodity items 0401-0404 or fats obtained from the products under commodity items 0401-0404	106
8702101991	other motor vehicles designed for carrying 10 or more persons, driver inclusive, with compression-ignition internal combustion engines (diesel or semidiesel) with capacity greater than 2500 cub. cm manufactured more than 7 years ago	106
203299009	other frozen pork (other than homegrown pig meat)	106
203229009	other unboned frozen joints, shoulders and cuts of other pigs (other than homegrown ones)	106
6208191000	ladies' or girls' combination garments and petticoats from cotton yarn, other than knitted	106
6405209900	other footwear with a top made from textile materials and a sole made from other materials	105
4012209000	other used pneumatic tires	105
203219009	other frozen carcasses and half-carcasses of other pigs (other than homegrown)	105
203111009	other fresh and chilled homegrown pig carcasses and half-carcasses	105
4303109040	other rabbit or hare fur garments	103
2203001000	malt beer, in containers with a capacity of more than 10 l	102
203291109	other frozen homegrown pig shoulder butts and cuts thereof	101
2207100000	non-denaturated ethyl alcohol with alcohol concentration of 80 vol. % or higher	100
2207200000	non-denaturated ethyl and other alcohols, of any concentration	100
305410000	smoked Pacific salmon (ONCORHYNCHUS NERKA,...), Atlantic salmon (SALMO SALAR) and Danube trout (HUCHO HUCHO), fillet inclusive	98
1604309010	ready-to-eat or canned salmon roe (red caviar)	98
203195509	other boned parts of homegrown pigs, fresh or chilled	96
1605400000	other ready-to-eat or canned crustaceans	96
6207920000	other men's or boys' vests and undershirts and similar items from man-made yarn, other than knitted	94
203295909	other frozen parts of homegrown pigs, other than boned	91
2203000100	malt beer, bottled, with container capacity of 10 l or less	91
203221109	other frozen unboned homegrown pig joints and cuts thereof	89
203295509	other frozen boned parts of homegrown pigs	89
203221909	other frozen unboned homegrown pig shoulders and cuts thereof	88
9102990000	other watches intended for personal wear or portable use, stop-watches inclusive, other than watches and stop-watches under commodity item 9101	86
9102120000	electric watches, with or without a stop-watch, with optoelectronic display only, other than watches and stop-watches under commodity item 9101	85
4303109060	other sheepskin garments	85
2208208900	other liquors produced as a result of distillation of grape wine or pressing, in containers with a capacity of more than 2 l	84
4202921500	cases for musical instruments with sheet polymer facing	83
203291509	other frozen streaked homegrown pig briskets and cuts thereof	83
4203210000	gloves, muffs or mittens from natural or composite leather intended specifically for sports use	82
8523130001	magnetic tape more than 6.5 mm wide in cassettes	81
203119009	other carcasses or half-carcasses of other pigs, other than homegrown, fresh or chilled	80
203121109	other unboned homegrown pig joints and cuts thereof, fresh or chilled	80
203121909	other unboned homegrown pig shoulders and cuts thereof, fresh or chilled	80
203129009	other unboned joints, shoulders and cuts of other pigs (other than homegrown ones), fresh or chilled	80
203191109	other homegrown pig shoulder butts and cuts thereof, fresh or chilled	80
203191309	other unboned homegrown pig loins and cuts thereof, fresh or chilled	80
203191509	other streaked homegrown pig briskets and cuts thereof, fresh or chilled	80
203195909	other homegrown pig meat, fresh or chilled	80
203199009	other fresh or chilled pork (other than homegrown pig meat)	80
203291309	other unboned frozen homegrown pig loins and cuts thereof	80
9105110000	electric alarm clocks not intended for personal wear or portable use	80
5904100000	cut-to-shape or other than cut-to-shape linoleum	79

<b>Code 10 digits</b>	<b>Product Description</b>	<b>MFN Tariff Rate</b>
808109004	other apple varieties	78
6116108000	other knitted gloves, muffles and mittens, machine- or hand-knitted, impregnated or coated with plastic or rubber	78
9404100000	mattress frames	78
6102309000	ladies' or girls' jackets (including ski jackets), windbreakers, tarpaulin jackets and similar garments from man-made yarn, knitted, other than those under commodity item 6104	77
6204221000	ladies' or girls' working and professional sets from cotton yarn, other than knitted fabric	76
4202121100	business cases, briefcases, schoolbags and similar items with sheet polymer facing	76
6104230000	ladies' or girls' knitted fabric sets from synthetic yarn, machine- or hand-knitted	76
209009000	unrendered, fresh, chilled, frozen, salted, pickled, dried, smoked poultry fat	75
8528125800	built-in CRT color receiving equipment with screen width/height ratio less than 1.5, with diagonal size greater than 72 cm	75
1806905002	confectionery, toffees, candies and similar cocoa-containing sweets	73
1701119009	raw cane sugar without flavoring-aromatic or coloring agents, not for refining: at an average monthly price of not less than US\$198.43 per ton at the New York Commodity Exchange	73
9404300000	sleeping bags	73
9105190000	other alarm clocks not intended for personal wear or portable use	72
808105004	Granny Smith fresh apples	71
8528122000	equipment integrated with color video recording or video reproduction equipment	70
4303109070	other children's sheepskin, rabbit or hare fur garments: height up to 164 cm, chest up to 84 cm	70
6212900000	other knitted corsets, braces, suspenders and similar items and parts thereof, machine- or hand-knitted or other than knitted	70
808102004	Golden Delicious fresh apples	70
1701111009	raw cane sugar without flavoring-aromatic or coloring agents, for refining: at an average monthly price of not less than US\$198.43 per ton at the New York Commodity Exchange	70
9101120000	electric watches, with or without a built-in stop-watch, with optoelectronic display only, with a case made from a precious metal or metal plated with a precious metal	70
6402995000	slippers and other home footwear with a plastic top and a sole	70
8523110002	reeled magnetic tape not more than 4 mm wide	68
1704109900	other chewing gum (other than in sticks) with sucrose content of 60% wt. or higher (including invert sugar in terms of sucrose)	68
1806905001	sugar confectionery and substitutes thereof, boiled cocoa-containing sweets with or without stuffing	68
6405109000	other footwear with a top made from natural or composite leather and a sole made from other materials	66
4012110000	recapped tires and tire covers for cars (including cargo and passenger vans and sports cars)	66
6203391100	men's or boys' working and professional jackets and blazers from man-made yarn, other than knitted fabric	65
201300009	other boned cattle meat, fresh or chilled	65
4202129900	other bags, ladies' handbags and similar items made from other materials, including vulcanized fiber	65
202203009	other frozen unboned, uncut or cut front cattle quarters	64
6302291000	flax or ramie printed bed linen, other than knitted fabric	64
201202009	other unboned "compensated" cattle quarters, fresh or chilled	64
206210000	frozen cattle tongues	63
1905311100	other men's or boys' sets made from man-made yarn, other than knitted, other than working and professional	63
1604110000	ready-to-eat or canned salmon products, whole cooked or in pieces, other than stuffed	62
4202929800	other containers for glasses, binoculars, still cameras, guns, holster, purses, pouches with textile material facing	62
1602313000	ready-to-eat and canned turkey meat with meat or giblet content of 25% wt. or higher, but less than 57% wt.	62
603104000	cut gladioluses	62
4202199000	other bags, suitcases, traveling ladies' handbags, business cases, briefcases, schoolbags and similar items from other materials	62

<b>Code 10 digits</b>	<b>Product Description</b>	<b>MFN Tariff Rate</b>
6203291800	other men's or boys' sets made from man-made yarn, other than knitted, other than working and professional	61
2907210000	resorcine and salts thereof	61
207268000	other unboned turkey carcass parts, fresh or chilled	60
201100009	other cattle carcasses and half-carcasses, fresh or chilled	60
201203009	other unboned, uncut or cut front cattle quarters, fresh or chilled	60
201205009	other unboned, uncut or cut hind cattle quarters, fresh or chilled	60
201209009	other unboned cattle cuts, fresh or chilled	60
202100009	other frozen cattle carcasses and half-carcasses	60
202201009	other frozen unboned "compensated" cattle quarters	60
202205009	other frozen unboned, uncut or cut hind cattle quarters	60
202209009	other frozen unboned cattle cuts	60
202301009	other boned front quarters, whole or cut into not more than five pieces, with each quarter representing one block; with the "compensated" quarters representing two blocks one of which contains the front quarter, whole or cut into not more than five pieces, with the other containing the hind quarter, except for the tenderloin, in one piece	60
202305009	other frozen boned cattle shoulder, neck and shoulder part and brisket	60
202309009	other frozen boned cattle meat	60
2208601900	vodka, with alcohol concentration of 45.4% vol. or less, in containers with a capacity greater than 2 l	60
207264000	unboned backs, necks, backs together with necks, rumps and thin ends of turkey wings, fresh or chilled	60
1701999001	other sugar without flavoring-aromatic or coloring agents, other than white raw sugar	59
1602329000	other ready-to-eat or canned poultry products made from GALLUS DOMESTICUS, commodity item 0105	59
6115939100	other ladies' hosiery from man-made yarn, knitted, machine- or hand-knitted	59
9103100000	electric timepieces not intended for portable use or personal wear, with clockwork mechanisms for timepieces intended for portable use or personal wear, other than timepieces under commodity item 9104	58
6203491900	other men's or boys' trousers and bridges made from man-made yarn, other than knitted fabric, other than working and professional	58
1602311100	ready-to-eat or canned turkey meat under commodity item 0105 with raw meat content of 57% wt. or higher	57
1602209000	other ready-to-eat or canned products from liver of all animals, other than duck and goose	57
6115201900	other ladies' hosiery from man-made yarn, with linear density per single thread of less than 6.7 texes, knitted, machine- or hand-knitted	57
6101309000	men's or boys' jackets (including ski jackets), windbreakers, tarpaulin jackets and similar garments from man-made yarn, knitted, other than those under commodity item 6103	57
2203000900	other malt beer in containers with a capacity of 10 l or less, other than bottles	56
1602398000	other ready-to-eat or canned poultry products under commodity item 0105	56
6115120009	other knitted pantyhose (other than pantyhose for those suffering from vericosity) from man-made yarn, with linear density per single thread of 6.7 texes or more, machine- or hand-knitted	56
4203100009	composite leather garments	55
6702100000	artificial flowers, leaves and fruits and parts thereof; articles made from plastic flowers, leaves or fruits	54
9101910000	other electric timepieces, for external, pocket use, intended for personal wear or portable use, including stop-watches, with a case made from a precious metal or metal plated with a precious metal	54
9105210000	electric wall clock	54
6201129000	men's or boys' coats, car coats, capes, raincoats and similar garments, other than those under commodity item 6203, made from cotton yarn, with weight per garment of more than 1 kg, other than knitted	54
6402190000	other sports footwear with a sole and a rubber or plastic top	54
2918140000	citric acid	54
1602201900	ready-to-eat or canned products from duck and goose liver with fat liver content of less than 75% wt.	53
1602394000	other ready-to-eat or canned poultry products under commodity item 0105, containing 25% wt. or more, but not less than 57% of poultry meat or giblets	53

<b>Code 10 digits</b>	<b>Product Description</b>	<b>MFN Tariff Rate</b>
603108000	other cut flowers	53
6116920000	other knitted gloves, muffles and mittens from cotton yarn, machine- or hand-knitted	53
6402993100	other footwear with a plastic top, with a vamp made from straps or having one or several perforations, with a sole and heel more than 3 cm high	53
6402993900	other footwear with a plastic top, with a vamp made from straps or having one or several perforations, with a sole and heel not less than 3 cm high	53
4203291000	other protective gloves, muffles and mittens from natural and composite leather for all professional applications	52
6115110000	knitted pantyhose from man-made yarn, with linear density per single thread of less than 6.7 texes, machine- or- hand-knitted	51
6404191000	slippers and other home footwear with a rubber or plastic sole and a textile top	51
6302391000	flax bed linen, other than knitted fabric	51
1507109001	raw soy oil, unrefined or refined by hydratation, in original containers with a net volume of 10 l or less	51
6402910000	other footwear with a sole and a rubber or polymer top covering an ankle	51
8539293000	other incandescent lamps for motorcycles or other motor vehicles	51
1602323000	ready-to-eat or canned poultry products made from GALLUS DOMESTICUS, commodity item 0105, containing 25% wt. or more, but less than 57% wt. of poultry meat or giblets	51
4303101010	garments from the fur of white-coat Greenland seals or hooded seal cubs	50

Table A3. List of product lines at 6 digit Harmonized System level with MFN tariff rates higher than 30% in 2003

6 digit HS code	Description of the product line	MFN tariff rate
20210	Meat of bovine animals: carcasses and half-carcasses, frozen	30
240210	Cigars, cheroots and cigarillos, containing tobacco	30
240220	Cigarettes containing tobacco	30
240290	Cigars, cheroots, cigarillos and cigarettes of tobacco substitutes	30
610821	Women's or girls' briefs and panties of cotton	30
620930	Babies' garments and clothing accessories of synthetic fibers	30
20120	Meat of bovine animals: other cuts, fresh or chilled, with bone in	30
620432	Women's or girls' jackets and blazers of cotton	30
611512	Panty hose and tights of synthetic fibers, measuring 67 decitex or more per single yarn	30
420232	Articles of a kind normally carried in the pocket or in the handbag :- with outer surface of plastic sheeting or textile material	30
420330	Belts and bandoliers, of leather or of composition of leather	31
853929	Other electric filament lamps, excluding ultra-violet or infra-red lamps :-- Other	31
620413	Women's or girls' suits of synthetic fibers	31
150710	Soya bean oil and its fractions:- Crude oil, whether or not de-gummed	31
20220	Meat of bovine animals: other cuts, frozen, with bone in	31
610190	Men's or boys' overcoats and similar articles, knitted or crocheted, of textile materials other than wool, cotton, or man-made fibers	31
610120	Men's or boys' overcoats and similar articles, knitted or crocheted, of cotton	31
620212	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles of cotton	31
640391	Other footwear with outer soles of rubber, plastics, covering the ankle	31
630311	Curtains, draperies, and interior blinds, knitted or crocheted, o cotton	32
620292	Women's or girls' anoraks (including ski-jackets), wind-cheaters, and wind-jackets of cotton	32
611710	Shawls, scarves, mufflers, mantillas, veils and the like; knitted or crocheted	32
20230	Meat of bovine animals: boneless, frozen	32
20726	Meat and edible cuts and offal of turkeys, fresh or chilled	32
910599	Other clocks, other than electrically operated	32
392610	Other articles of plastics:- Office or school supplies	32
940490	Other articles of bedding and similar furnishing other than mattresses/supports or sleeping bags	33
620193	Men's or boys' anoraks (including ski-jackets), wind-cheaters, and wind-jackets of man-made fibers	33
630259	Other table linen of other textile materials	33
20130	Meat of bovine animals: boneless, fresh or chilled	33
630239	Other bed linen, of other textile materials	33
420222	Handbags, whether or not with shoulder strap or handle :- with outer surface of plastic sheeting or textile material	33
610729	Men's or boys' nightshirts and pajamas of textile materials other than cotton or man-made fibers	33
910390	Clocks with watch movements, other than electrically operated	33
570490	Carpets and other floor coverings, of felt, not tufted or flocked, whether or not made up; other than tiles	33
220290	Waters, other than mineral and aerated waters, containing added sugar or other sweetening matter or flavored and other non-alcoholic beverages	33
620192	Men's or boys' anoraks (including ski-jackets), wind-cheaters, and wind-jackets of cotton	33
640320	Footwear with outer soles of leather, and uppers which consist of leather straps	34
640399	Other footwear with outer soles of rubber, plastics, other than those covering the ankle	34

6 digit HS code	Description of the product line	MFN tariff rate
620219	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles of other textile materials	34
620322	Men's or boys' ensembles of cotton	34
420299	Other than handbags or articles normally carried in the pocket or in the handbag:-- in the form of plastic sheeting or textile materials	34
20733	Meat and edible offal of ducks, geese or guinea fowls: not cut in pieces, frozen	34
610811	Women's or girls' slippers and petticoats of man-made fibers	35
401110	New pneumatic rubber tyres, of a kind used on motor cars (including station wagons and racing cars)	35
640330	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	35
570259	Carpets and other floor coverings, woven, not tufted or flocked, not made up; of other textile materials, not of pile construction	35
160249	Other prepared or preserved meat, meal offal or blood:-- of other, including mixtures, e.g., domestic swine	36
160250	Other prepared or preserved meat, meal offal or blood:-- of bovine animals	36
620990	Babies' garments and clothing accessories of other textile materials	36
620442	Women's or girls' dresses of cotton	36
610711	Men's or boys' underpants and briefs of cotton	36
640199	Other waterproof footwear with outer soles	36
160510	Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved:-- Crab	36
610333	Men's or boys' jackets and blazers of synthetic fibers	36
481420	Wallpaper and similar wall coverings, consisting of paper coated or covered with design-printed or decorated layer of plastics	37
610329	Men's or boys' ensembles of textile materials other than wool, cotton or synthetic fibers	37
620112	Men's or boys' overcoats, car-coats, capes, cloaks and similar articles of cotton	37
640420	Footwear with outer soles of leather or composition leather	37
640192	Waterproof footwear with outer soles covering the ankle but not covering the knee	37
20110	Meat of bovine animals: carcasses and half-carcasses, fresh or chilled	38
630140	Blankets (other than electric blankets) and traveling rugs, of synthetic fibers	38
611790	Parts of garments or clothing accessories	38
420310	Articles of apparel, of leather or of composition of leather	38
611212	Track suits, knitted or crocheted, of synthetic fibers	38
60310	Cut flowers, fresh, and buds of a kind suitable for bouquets or for ornamental purposes	39
620530	Men's or boys' shirts of man-made fibers	39
20727	Meat and edible cuts and offal of turkeys, frozen	39
80810	Apples, fresh	39
640220	Footwear with upper straps or thongs assembled to the sole by means of plugs	39
630190	Other blankets and traveling rugs	39
670290	Artificial flowers, foliage and fruit and parts thereof, of other materials	40
610719	Men's or boys' underpants and briefs of textile materials other than cotton or man-made fibers	40
620113	Men's or boys' overcoats, car-coats, capes, cloaks and similar articles of man-made fiber	40
20714	Meat and edible cuts and offal of domestic hens (Gallus domesticus), frozen	41
20900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted	42
630229	Other bed linen, printed, of other textile materials	42
20319	Meat of swine: other than carcasses, half-carcasses, hams shoulders and cuts thereof, fresh or chilled	42
160100	Sausages and similar products:-- of meat, meat offal or blood	42
630240	Table linen, knitted or crocheted	42
160232	Other prepared or preserved meat, meal offal or blood:-- of fowls (Gallus domesticus)	42
852311	Magnetic tapes of a width not exceeding 4 mm	42
611519	Panty hose and tights of textile materials other than synthetic fiber	43
620711	Men's or boys' underpants and briefs of cotton	43

6 digit HS code	Description of the product line	MFN tariff rate
961310	Pocket lighters, gas fuelled, non-refillable	43
20322	Meat of swine: hams, shoulders and cuts thereof, frozen, with bone in	43
430310	Articles of apparel and clothing accessories of fur skin	44
620339	Men's or boys' jackets and blazers of other textile materials	44
620343	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibers	44
20329	Meat of swine: other than carcasses, half-carcasses, hams shoulders and cuts thereof, frozen	44
640419	Footwear with outer soles of rubber or plastics other than sports footwear	44
160239	Other prepared or preserved meat, meal offal or blood:-- of poultry other than turkey, fowls	44
570410	Carpets and other floor coverings, of felt, not tufted or flocked, whether or not made up; tiles with a maximum surface area of 0.3 m <sup>2</sup>	44
420239	Articles of a kind normally carried in the pocket or in the handbag :-- other than those with outer surface of plastic sheeting or textile material	44
481490	Wallpaper and similar wall coverings other than of ingrain paper, coated or covered with design-printed, plaiting material or decorated layer of plastics	44
420219	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels with outer surface of materials other than plastics, textile or leather	44
847050	Cash registers	45
910529	Wall clocks, other than electrically operated	45
481410	Wallpaper and similar wall coverings consisting of Ingrain paper	45
640510	Footwear with uppers of leather or composition leather	45
630299	Other linens of other textile materials	45
611720	Ties, bow ties and cravats; knitted or crocheted	45
940380	Furniture of other materials, including cane, osier, bamboo or similar materials	45
620892	Women's or girls' singlets and other vests, briefs, panties, bathrobes, dressing gowns and similar articles of man-made fibers	46
610312	Men's or boys' suits, of synthetic fibers	46
610130	Men's or boys' overcoats and similar articles, knitted or crocheted, of man-made fibers	46
910591	Other clocks, electrically operated	46
20321	Meat of swine: carcasses and half-carcasses, frozen	47
640299	Other footwear with outer soles and uppers of rubber or plastics other than those covering the ankle	48
610712	Men's or boys' underpants and briefs of man-made fibers	48
620422	Women's or girls' ensembles of cotton	48
852313	Magnetic tapes of a width exceeding 6.5 mm	48
160231	Other prepared or preserved meat, meal offal or blood:-- of turkeys	49
20312	Meat of swine: hams, shoulders and cuts thereof, fresh or chilled, with bone in	49
20311	Meat of swine: carcasses and half-carcasses, fresh or chilled	49
610230	Women's or girls' overcoats and similar articles, knitted or crocheted, of man-made fibers	50
620510	Men's or boys' shirts of wool or fine animal hair	50
170410	Chewing gum, whether or not sugar-coated	50
611520	Women's full-length or knee-length hosiery, measuring < 67 decitex per single yarn	51
420292	Other than handbags or articles normally carried in the pocket or in the handbag:-- with outer surface of plastic sheeting, textile materials	51
640291	Other footwear with outer soles and uppers of rubber or plastics covering the ankle	51
610469	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile material other than wool, cotton or synthetic fibers	51
611511	Panty hose and tights of synthetic fibers, measuring < 67 decitex per single yarn	51
870322	Other vehicles, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity exceeding 1000 cm <sup>3</sup> but not exceeding 1500 cm <sup>3</sup>	52
611692	Gloves, mittens and mitts, knitted or crocheted: of cotton	53
160220	Other prepared or preserved meat, meal offal or blood:-- of liver of any animal	53
291814	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacides and their derivatives:-- Citric acid	54

6 digit HS code	Description of the product line	MFN tariff rate
640219	Sports footwear with outer soles and uppers of rubber or plastics other than ski boots and snowboard boots	54
420212	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels with outer surface of plastics or of textile materials	54
910521	Wall clocks, electrically operated	54
910191	Other wrist-watches, whether or not incorporating a stop-watch facility, electrically operated	54
670210	Artificial flowers, foliage and fruit and parts thereof, of plastics	54
870324	Other vehicles, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity exceeding 3000 cm <sup>3</sup>	56
910310	Clocks with watch movements, electrically operated	58
290721	Polyphenols, phenol-alcohols :- Resorcinol and its salts	61
870333	Other vehicles, with compression ignition internal combustion piston engine of a cylinder capacity exceeding 2500 cm <sup>3</sup>	61
611610	Gloves, mittens and mitts, knitted or crocheted: impregnated, coated or covered with plastics or rubber	62
160411	Prepared or preserved fish: whole or in pieces, but not minced :- Salmon	62
870321	Other vehicles, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity not exceeding 1000 cm <sup>3</sup>	63
401220	Used pneumatic rubber tyres	63
620819	Women's or girls' slips and petticoats of other textile materials	63
20621	Edible offal of bovine animals: tongues, frozen	63
870332	Other vehicles, with compression ignition internal combustion piston engine of a cylinder capacity not exceeding 2500 cm <sup>3</sup>	64
910112	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility, with opto-electronic display only	70
621290	Braces, suspenders, garters and similar articles or parts thereof, knitted or crocheted	70
910519	Alarm clocks, other than electrically operated	72
940430	Sleeping bags	73
420329	Gloves, mittens and mitts, other than those designed for use in sports	73
610423	Women's or girls' ensembles of synthetic fibers	76
870290	Motor vehicles for the transport of 10 or more persons, with spark ignition internal combustion engine or of a cylinder capacity exceeding 2800 cm <sup>3</sup>	78
940410	Mattress supports	78
640520	Footwear with uppers of textile materials	78
590410	Linoleum	79
910511	Alarm clocks, electrically operated	80
420321	Gloves, mittens and mitts, especially designed for use in sports	82
220300	Beer made from malt	83
870331	Other vehicles, with compression ignition internal combustion piston engine of a cylinder capacity not exceeding 1500 cm <sup>3</sup>	85
910212	Wrist-watches, pocket watches and other watches, including stop-watches, with opto-electronic display only	85
640590	Footwear with outer soles of rubber, plastics, leather or composition leather	86
650692	Safety headgear, whether or not lined or trimmed, of furskin	86
910299	Pocket-watches, stop-watches other than electrically operated	86
620792	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of man-made fibers	94
170199	Sugar other than cane or beet, chemically pure sucrose in solid form, without added flavoring or coloring matter	96
170290	Sugars other than lactose, maple, glucose, chemically pure fructose and syrups thereof:- including invert sugar, other sugars and syrups	96
160540	Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved:- other than crab, shrimps/prawns, and lobster	96

6 digit HS code	Description of the product line	MFN tariff rate
870323	Other vehicles, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity between 1500 cm <sup>3</sup> and 3000 cm <sup>3</sup>	96
30541	Smoked fish, including fillets: Pacific salmon, Atlantic salmon, Danube salmon	98
220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	100
220720	Denatured ethyl alcohol and other spirits, of any strength	100
220860	Vodka	100
630900	Worn clothing and other worn articles	109
910291	Electrically operated wrist-, stop- or pocket-watches, other than of precious metal casing or metal-clad	112
620329	Men's or boys' ensembles of other textile materials	117
160430	Prepared or preserved fish: Caviar and caviar substitutes	124
391890	Floor coverings of plastic, whether or not self-adhesive, in form of rolls or tiles, wall or ceiling coverings:– other than polymers of vinyl chloride	145
160520	Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved:– Shrimps and prawns	153
160530	Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved:– Lobster	171

## Appendix B: Estimated collected tariff rates

Table B1. Summary statistics of estimated collected import tariff rates in Russia in 2001-2003

Year	Tariff	Observations	Mean	Standard Deviation	Minimum rate	Maximum rate
2001	Estimated collected tariff rate	11,026	10.4	8.3	0	198
	Ad valorem rate only	11,026	9.8	6.3	0	100
2002	Estimated collected tariff rate	11,099	10.9	12.7	0	388
	Ad valorem rate only	11,099	9.8	6.3	0	100
2003	Estimated collected tariff rate	11,273	11.5	15.5	0	832
	Ad valorem rate only	11,273	9.9	6.8	0	100

Notes: a Table 1 presents summary statistics at 10 digit level

b Tariff rates are adjusted. Tariffs with CIS countries are set equal to zero

Table B2. Distribution of estimated collected rates in Russia in 2001-2003

Collected rate range, %			2001		2002		2003	
			Frequency <sup>a</sup>	Percent <sup>b</sup>	Frequency	Percent	Frequency	Percent
0	to <	5	2282	20.7	2360	21.26	2335	20.89
5	to <	10	3,221	29.21	3,221	29.02	3,307	29.34
10	to <	15	2,321	21.05	2,340	21.08	2,358	20.92
15	to <	20	2,067	18.75	1,909	17.2	1,892	16.78
20	to <	25	832	7.55	867	7.81	818	7.24
25	to <	30	150	1.36	167	1.51	200	1.77
30	to <	35	50	0.45	72	0.65	82	0.73
35	to <	40	17	0.15	34	0.31	68	0.6
40	to <	45	31	0.28	31	0.28	56	0.5
45	to <	50	17	0.15	21	0.19	28	0.25
50	to <	55	5	0.05	6	0.05	16	0.14
55	to <	60	4	0.04	12	0.11	14	0.12
60	to <	65	2	0.02	6	0.05	15	0.13
65	to <	70	2	0.02	5	0.05	11	0.1
70	to <	75	2	0.02	3	0.03	10	0.09
75	to <	80	5	0.05	6	0.05	5	0.04
80	to <	85	3	0.03	4	0.04	15	0.13
85	to <	90	0	0	3	0.03	3	0.03
90	to <	95	2	0.02	1	0.01	2	0.02
95	to <	100	1	0.01	2	0.02	5	0.04
100	to <	150	11	0.1	14	0.13	19	0.17
150	to <	200	1	0.01	7	0.06	3	0.03
200	to <	250	0	0	1	0.01	3	0.03
250	to <	300	0	0	2	0.02	2	0.02
300	to <	350	0	0	4	0.04	4	0.04
350	to <	800	0	0	1	0.01	1	0.01
		>800	0	0	0	0	1	0.01
<b>Total</b>			11,026	100	11,099	100	11,273	100

Notes:

- a Number of lines at 10-digit level
- b Percentage out of total number of product lines

Table B3. Average ad valorem equivalent of the specific collected tariff rates by industry

Industry	Year		
	2001	2002	2003
Non-ferrous metallurgy	4.5 (2.0)	7.4 (5.3)	11.3 (8.5)
Chemicals and petrochemicals	16.9 (9.4)	37.3 (42.0)	36.2 (34.4)
Mechanical engineering and metal- working	26.2 (30.7)	48.3 (75.5)	56.9 (114.3)
Timber, wood, pulp and paper	26.9 (28.3)	34.0 (40.5)	18.4 (12.5)
Construction materials	47.5 (39.4)	68.1 (51.9)	42.4 (34.3)
Light industry	10.3 (13.3)	15.0 (21.3)	21.9 (17.7)
Food industry	17.6 (15.2)	17.6 (21.7)	21.1 (24.1)
Other industries	17.5 (12.6)	21.2 (11.9)	37.0 (23.0)
Agriculture and forestry	31.2 (28.1)	21.2 (13.8)	23.3 (15.3)
Other goods-producing sectors	123.9 (0.0)	99.0 (0.0)	109.0 (0.0)

*Note:*

a Standard deviations in parentheses

Table B4. Average estimated collected tariff rates in Russia in 2001-2003 at industry level. <sup>a</sup>

Industry	Year		
	2001	2002	2003
Electric industry	2.0 (0.0) <sup>b</sup>	3.2 (0.0)	2.6 (0.0)
Oil extraction	0.0 (0.0)	1.7 (2.9)	0.0 (0.0)
Oil processing	4.9 (0.3)	4.6 (1.8)	4.5 (1.2)
Gas	5.0 (0.0)	5.0 (0.0)	5.0 (0.0)
Coalmining	2.2 (2.5)	2.5 (2.6)	2.2 (2.5)
Other fuel industries	4.9 (0.2)	5.0 (0.0)	5.0 (0.0)
Ferrous metallurgy	5.3 (5.0)	5.9 (5.2)	5.9 (5.1)
Non-ferrous metallurgy	8.5 (6.6)	8.3 (6.4)	8.5 (6.7)
Chemicals and petrochemicals	7.1 (4.3)	7.4 (7.1)	7.5 (6.6)
Mechanical engineering and metal- working	9.4 (7.6)	10.1 (16.0)	10.7 (24.1)
Timber, wood, pulp and paper	14.0 (8.5)	14.4 (11.9)	13.5 (5.4)
Construction materials	12.0 (6.6)	12.3 (9.2)	12.0 (6.9)
Light industry	14.3 (9.2)	15.8 (14.4)	16.8 (13.5)
Food industry	12.9 (9.2)	13.0 (12.2)	14.1 (14.5)
Other industries	11.4 (7.8)	11.6 (7.8)	12.4 (10.6)
Agriculture and forestry	6.8 (5.6)	8.3 (7.9)	8.4 (8.6)
Other goods-producing sectors	13.6 (29.2)	14.0 (23.2)	14.6 (25.6)

Notes:

a Mapping from 10 digit codes to sectors is based on Goskomstat classification

b Standard deviation in parentheses

Table B5. Number of lines with estimated collected rates above 20 and 30% and maximum collected rates by year and industry.

Industry	Year					
	2001		2002		2003	
	>20	>30	>20	>30	>20	>30
Non-ferrous metallurgy	0	0	0	0	1 <sup>a</sup>	1 30 <sup>b</sup>
Chemicals and petrochemicals	6	1	13	7	14	9
		34		154		141
Mechanical engineering and metal-working	48	16	54	37	65	46
		198		338		939
Timber, wood, pulp and paper	9	6	14	9	13	4
		107		164		44
Construction materials	1	1	3	3	2	2
		75		128		79
Light industry	104	44	181	80	276	143
		120		341		172
Food industry	228	75	234	82	312	133
		127		388		323
Other industries	5	2	6	2	7	5
		40		46		73
Agriculture and forestry	2	2	21	10	24	15
		58		56		70
Other goods-producing sectors	1	1	1	1	1	1
		124		99		109

Notes: a Number of Itariff inesin the product group  
b The highest rate in % in the subcategory

Table B6. Estimated collected tariff rates at 2 digit Harmonized System (HS) level

HS code 2 digits	Type of products	Year		
		2001	2002	2003
1	LIVE ANIMALS	70 <sup>a</sup>	70	70
		3.9 <sup>b</sup>	3.9	3.6
		2.1 <sup>c</sup>	2.1	2.2
2	MEAT, EDIBLE OFFAL	256	256	321
		19.6	20.2	25.0
		7.6	7.9	18.4
3	FISH, CRUSTACEANS	338	338	338
		10.1	10.8	10.0
		4.2	20.6	5.1
4	DAIRY PRODUCTS	176	176	176
		14.6	14.6	14.5
		5.7	4.1	5.8
5	ANIMAL PRODUCTS NES	33	33	33
		7.6	8.2	7.8
		3.1	2.4	2.8
6	LIVE TREES, PLANTS	42	42	42
		13.6	16.0	16.6
		9.0	10.5	12.4
7	EDIBLE VEGETABLES	121	121	128
		13.0	13.7	13.3
		4.1	4.5	5.0
8	EDIBLE FRUIT, NUTS	137	137	152
		5.4	8.7	8.7
		3.7	9.1	9.7
9	COFFEE, TEA, SPICES	42	46	58
		5.8	6.6	7.2
		3.7	6.0	5.8
10	CEREALS	57	57	57
		6.9	7.1	9.0
		3.8	3.6	9.5
11	MILLING PRODUCTS	85	85	85
		9.3	9.0	9.5
		2.0	2.6	2.9
12	OIL SEED	84	84	84
		4.4	4.5	4.4
		1.4	1.2	1.4

HS code 2 digits	Type of products	Year		
		2001	2002	2003
13	LAC, GUMS, RESINS	18	18	18
		4.5	4.6	4.8
		1.3	1.2	0.5
14	VEGETABLE PLAINTING	8	8	8
		10.3	9.9	8.8
		6.5	6.4	6.3
15	FATS, ANIMAL, VEGIE	138	144	142
		9.9	10.2	10.5
		5.4	6.7	7.8
16	MEAT, FISH, PREPS	96	96	96
		22.5	24.8	29.7
		16.4	21.8	41.1
17	SUGARS	55	55	76
		16.9	20.5	15.5
		15.9	20.8	24.6
18	COCOA AND COCOA PREP	29	29	29
		8.0	10.6	12.3
		8.4	9.8	11.8
19	CEREAL,FLOUR,STARCH	51	51	51
		14.5	14.1	15.8
		3.1	4.2	8.0
20	VEGIE, FRUIT, PREPS	356	356	356
		12.0	12.3	12.6
		4.9	5.1	5.4
21	MISC EDIBLE PREPS	49	50	66
		14.0	13.6	16.1
		4.8	5.1	15.5
22	BEVERAGES, VINEGAR	175	175	175
		19.9	16.2	16.1
		19.0	14.3	14.9
23	RESIDUES, WASTES	67	67	69
		7.4	7.2	7.2
		6.1	6.3	6.4
24	TOBACCO	30	30	32
		9.7	9.6	9.5
		9.4	9.6	9.4
25	SALT	93	93	93
		3.9	4.0	3.9
		2.4	2.3	2.3

HS code 2 digits	Type of products	Year		
		2001	2002	2003
26	ORES, SLAG AND ASH	53	53	53
		3.7	3.6	3.2
		2.1	2.1	2.3
27	MINERAL FUELS, OILS	111	111	111
		4.2	4.0	4.0
		1.7	1.8	1.8
28	INORGANIC CHEMICALS	267	267	267
		4.3	4.4	4.5
		2.0	2.1	2.3
29	ORGANIC CHEMICALS	570	570	570
		4.9	4.9	5.0
		1.1	2.1	3.0
30	PHARMACEUTICAL PROD	79	79	79
		8.8	8.8	8.8
		3.3	3.5	3.5
31	FERTILIZERS	37	37	37
		8.4	9.4	8.8
		3.3	1.9	3.1
32	TAN, DYE EXTRACTS	67	67	67
		5.0	5.1	5.1
		1.8	1.8	1.8
33	ESSENTIAL OILS	59	59	59
		8.4	8.5	8.5
		4.6	4.8	4.8
34	SOAPS, LUBRICANTS	36	36	36
		11.9	12.1	12.6
		4.5	4.3	4.8
35	MODIFIED STARCHES	35	35	35
		4.9	5.2	5.4
		0.2	1.1	1.9
36	Glues	10	10	10
		17.3	19.4	18.0
		5.4	1.9	3.8
37	Pyrotechnic materials and products	61	61	61
		11.2	11.5	11.7
		4.7	4.7	4.5
38	MISC CHEMICAL PRODS	136	136	136
		5.7	5.9	5.9
		3.4	3.4	3.5

HS code 2 digits	Type of products	Year		
		2001	2002	2003
39	PLASTICS	279	281	284
		10.8	11.3	11.4
		3.8	7.8	8.7
40	RUBBER	113	113	113
		8.3	10.0	9.5
		5.5	16.2	12.1
41	RAW HIDES AND SKINS	79	79	79
		5.0	4.7	4.8
		0.1	1.0	0.6
42	ARTICLES OF LEATHER	39	39	39
		27.3	31.3	37.7
		19.5	18.2	24.0
43	FURSKINS	111	111	111
		9.5	11.0	11.7
		4.1	10.9	13.9
44	WOOD	173	173	176
		14.6	14.4	14.5
		2.9	3.1	3.1
45	CORK	13	13	13
		5.0	5.0	5.0
		0.0	0.1	0.0
46	PLAITING MATERIALS	12	12	12
		19.3	19.6	19.6
		1.9	1.0	1.0
47	PULP OF WOOD	23	23	23
		13.6	13.7	13.4
		3.6	3.6	4.3
48	PAPER & PAPERBOARD	212	214	214
		12.8	12.5	12.6
		4.2	4.5	4.3
49	PAPER & PAPERBOARD	27	27	27
		5.6	5.2	5.1
		7.3	7.0	7.0
50	SILK	26	26	26
		4.6	4.6	5.0
		1.2	1.2	0.0
51	WOOL, ANIMAL HAIR	82	82	84
		12.9	12.4	12.7
		4.0	5.1	4.9

HS code 2 digits	Type of products	Year		
		2001	2002	2003
52	COTTON	162	162	162
		9.0	9.9	9.9
		6.1	6.0	5.8
53	VEGETABLE TEXTILE	43	43	43
		7.0	7.3	7.3
		3.7	3.5	3.6
54	MANMADE FILAMENTS	89	89	89
		9.8	9.8	9.8
		2.4	2.6	2.5
55	MANMADE STAPLE FIBRE	170	170	170
		7.7	7.8	7.8
		2.6	2.5	2.7
56	WADDING, FELT	67	67	67
		7.9	8.2	7.9
		6.2	5.3	5.1
57	CARPETS	39	39	39
		18.9	21.7	21.6
		6.8	14.6	7.2
58	SPECIAL WOVEN	56	56	56
		19.6	19.7	19.6
		1.4	1.2	2.1
59	TEXTILE FAB COATED	43	43	43
		6.4	7.5	8.4
		4.3	7.8	12.5
60	KNITTED OR CROCHETED	65	65	65
		9.9	9.7	9.8
		0.5	1.2	0.8
61	ARTICLES OF APPAREL KNIT	176	176	176
		18.8	20.2	24.8
		4.3	10.2	13.0
62	ARTICLES OF APPAREL	202	202	202
		20.5	23.0	24.7
		11.2	23.9	16.1
63	OTHER TEXTILE ARTICL	94	94	94
		19.6	22.4	21.8
		15.7	15.7	13.2
64	FOOTWEAR	82	82	82
		20.1	30.4	30.3
		9.2	20.1	16.4

HS code 2 digits	Type of products	Year		
		2001	2002	2003
65	HATS	22	22	22
		19.2	15.9	18.1
		3.3	7.2	4.6
66	UMBRELLAS	9	9	9
		19.2	19.6	19.7
		1.7	1.3	0.9
67	BIRD SKIN, FEATHERS	8	8	8
		20.4	23.1	24.4
		10.4	10.9	16.0
68	STONE, PLASTER	76	76	76
		12.6	12.3	12.5
		4.0	3.9	4.0
69	CERAMIC PRODUCTS	37	39	39
		17.5	19.1	15.7
		10.8	18.6	5.1
70	GLASS AND GLASSWARE	134	134	134
		13.2	13.2	13.1
		3.2	3.2	3.3
71	NATURAL OR CULTURED PERLS PRECIOUS OR SEMI-PRECIOUS STONES PRECIOUS METALS	63	63	63
		19.7	19.7	19.7
		2.5	2.5	2.5
72	STONE, PLASTER	432	432	432
		3.0	3.3	3.4
		2.2	2.1	2.1
73	Products from ferrous metals	296	298	298
		10.7	11.6	11.6
		5.2	4.8	4.8
74	COPPER	69	69	69
		3.2	3.6	3.7
		1.9	1.7	1.7
75	NICKEL	18	18	18
		9.0	10.1	10.2
		5.1	5.0	5.5
76	ALLUMINUM	65	65	65
		13.5	13.4	13.6
		6.7	6.4	7.0
78	LEAD	13	13	13
		2.6	3.2	3.3
		2.4	2.4	2.2

HS code 2 digits	Type of products	Year		
		2001	2002	2003
79	ZINC	12	12	12
		4.0	3.9	3.8
		1.4	2.0	2.2
80	TIN	8	8	8
		5.0	4.7	12.9
		0.0	0.8	9.1
81	OTHER BASE METALS	78	78	78
		12.3	10.7	10.9
		5.0	5.9	5.7
82	TOOLS AND CUTLERY	108	108	108
		8.5	8.8	8.7
		6.2	6.2	6.1
83	Other metal products	50	50	50
		18.3	18.7	18.2
		3.4	3.0	3.9
84	MACHINERY/APPLIANCES	1123	1137	1153
		6.6	6.7	6.8
		4.1	4.1	4.1
85	Electrical equipment, audio- and video equipment	741	741	751
		10.3	10.6	10.5
		6.7	8.8	7.4
86	Railroad locomotives and cars	41	47	44
		3.7	3.2	3.2
		4.2	4.2	4.2
87	VEHICLES AND PARTS	249	283	283
		10.8	18.1	24.5
		7.4	44.9	74.1
88	AIRCRAFT INDUSTRY	36	36	36
		14.0	15.0	14.5
		7.8	7.1	7.4
89	BOATS AND SHIPS	39	39	39
		10.9	10.5	10.7
		6.9	7.1	7.0
90	OPTICAL EQUIPMENT	320	320	322
		7.5	7.6	7.7
		4.5	4.5	4.5
91	CLOCKS AND WATCHES	63	63	63
		27.3	27.7	28.3
		26.0	27.9	21.1

HS code 2 digits	Type of products	Year		
		2001	2002	2003
92	MUSICAL INSTRUMENTS	33	33	33
		7.4	7.2	7.4
		4.4	4.1	4.4
93	ARMS AND AMMUNITION	30	30	30
		19.0	18.9	18.4
		4.0	3.6	5.1
94	FURNITURE, LIGHTING	89	89	92
		22.3	21.9	17.9
		16.1	26.0	12.1
95	Toys and sport goods	81	81	81
		15.1	15.2	15.2
		2.5	2.4	2.4
96	MISCELLANEOUS MANUFA	72	72	72
		18.1	18.4	19.0
		5.2	4.5	5.1
97	WORKS OF ART, COLLEC	7	7	7
		0.0	0.0	0.0
		0.0	0.0	0.0

- Notes:*
- a Number of lines at 10-digit level
  - b Simple average over all lines in the subcategory
  - c Standard deviation over all lines in the subcategory

Table B7. List of product lines at 6 digit Harmonized System level with estimated collected tariff rates higher than 25% in 2003

6 digit HS code	Description of the product line	Estimated collected tariff rate
611519	Panty hose and tights of textile materials other than synthetic fiber	30
620432	Women's or girls' jackets and blazers of cotton	30
640399	Other footwear with outer soles of rubber, plastics, other than those covering the ankle	30
611512	Panty hose and tights of synthetic fibers, measuring 67 decitex or more per single yarn	30
20621	Edible offal of bovine animals: tongues, frozen	30
640391	Other footwear with outer soles of rubber, plastics, covering the ankle	30
420232	Articles of a kind normally carried in the pocket or in the handbag :- with outer surface of plastic sheeting or textile material	30
220290	Waters, other than mineral and aerated waters, containing added sugar or other sweetening matter or flavored and other non-alcoholic beverages	31
420330	Belts and bandoliers, of leather or of composition of leather	31
640220	Footwear with upper straps or thongs assembled to the sole by means of plugs	31
610190	Men's or boys' overcoats and similar articles, knitted or crocheted, of textile materials other than wool, cotton, or man-made fibers	31
610120	Men's or boys' overcoats and similar articles, knitted or crocheted, of cotton	31
620292	Women's or girls' anoraks (including ski-jackets), wind-cheaters, and wind-jackets of cotton	31
620212	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles of cotton	31
940490	Other articles of bedding and similar furnishing other than mattresses/supports or sleeping bags	32
640510	Footwear with uppers of leather or composition leather	32
630311	Curtains, draperies, and interior blinds, knitted or crocheted, o cotton	32
611710	Shawls, scarves, mufflers, mantillas, veils and the like; knitted or crocheted	32
620192	Men's or boys' anoraks (including ski-jackets), wind-cheaters, and wind-jackets of cotton	32
910599	Other clocks, other than electrically operated	32
20726	Meat and edible cuts and offal of turkeys, fresh or chilled	32
80810	Apples, fresh	32
392610	Other articles of plastics:- Office or school supplies	32
620193	Men's or boys' anoraks (including ski-jackets), wind-cheaters, and wind-jackets of man-made fibers	33
630259	Other table linen of other textile materials	33
20130	Meat of bovine animals: boneless, fresh or chilled	33
630239	Other bed linen, of other textile materials	33
420222	Handbags, whether or not with shoulder strap or handle :- with outer surface of plastic sheeting or textile material	33
610729	Men's or boys' nightshirts and pajamas of textile materials other than cotton or man-made fibers	33
910390	Clocks with watch movements, other than electrically operated	33
570490	Carpets and other floor coverings, of felt, not tufted or flocked, whether or not made up; other than tiles	33
20733	Meat and edible offal of ducks, geese or guinea fowls: not cut in pieces, frozen	33
160100	Sausages and similar products:- of meat, meat offal or blood	33
640320	Footwear with outer soles of leather, and uppers which consist of leather straps	34
610711	Men's or boys' underpants and briefs of cotton	34
620219	Women's or girls' overcoats, raincoats, car-coats, capes, cloaks and similar articles of other textile materials	34

6 digit HS code	Description of the product line	Estimated collected tariff rate
420299	Other than handbags or articles normally carried in the pocket or in the handbag:-- in the form of plastic sheeting or textile materials	34
610811	Women's or girls' slips and petticoats of man-made fibers	35
620112	Men's or boys' overcoats, car-coats, capes, cloaks and similar articles of cotton	35
630190	Other blankets and traveling rugs	35
640330	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	35
570259	Carpets and other floor coverings, woven, not tufted or flocked, not made up; of other textile materials, not of pile construction	35
620442	Women's or girls' dresses of cotton	36
620990	Babies' garments and clothing accessories of other textile materials	36
160510	Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved:-- Crab	36
610333	Men's or boys' jackets and blazers of synthetic fibers	36
630229	Other bed linen, printed, of other textile materials	36
610329	Men's or boys' ensembles of textile materials other than wool, cotton or synthetic fibers	37
640420	Footwear with outer soles of leather or composition leather	37
640192	Waterproof footwear with outer soles covering the ankle but not covering the knee	37
60310	Cut flowers, fresh, and buds of a kind suitable for bouquets or for ornamental purposes	38
611212	Track suits, knitted or crocheted, of synthetic fibers	38
630140	Blankets (other than electric blankets) and traveling rugs, of synthetic fibers	38
611790	Parts of garments or clothing accessories	38
420310	Articles of apparel, of leather or of composition of leather	38
620530	Men's or boys' shirts of man-made fibers	38
20329	Meat of swine: other than carcasses, half-carcasses, hams shoulders and cuts thereof, frozen	39
640419	Footwear with outer soles of rubber or plastics other than sports footwear	39
20727	Meat and edible cuts and offal of turkeys, frozen	39
291814	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacides and their derivatives:-- Citric acid	39
620113	Men's or boys' overcoats, car-coats, capes, cloaks and similar articles of man-made fiber	39
611692	Gloves, mittens and mitts, knitted or crocheted: of cotton	40
670290	Artificial flowers, foliage and fruit and parts thereof, of other materials	40
610719	Men's or boys' underpants and briefs of textile materials other than cotton or man-made fibers	40
160220	Other prepared or preserved meat, meal offal or blood:-- of liver of any animal	41
220300	Beer made from malt	41
20714	Meat and edible cuts and offal of domestic hens (Gallus domesticus), frozen	41
620711	Men's or boys' underpants and briefs of cotton	41
630240	Table linen, knitted or crocheted	42
20900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted	42
20319	Meat of swine: other than carcasses, half-carcasses, hams shoulders and cuts thereof, fresh or chilled	42
852311	Magnetic tapes of a width not exceeding 4 mm	42
430310	Articles of apparel and clothing accessories of fur skin	43
170199	Sugar other than cane or beet, chemically pure sucrose in solid form, without added flavoring or coloring matter	43
961310	Pocket lighters, gas fuelled, non-refillable	43
620339	Men's or boys' jackets and blazers of other textile materials	44
940380	Furniture of other materials, including cane, osier, bamboo or similar materials	44
160239	Other prepared or preserved meat, meal offal or blood:-- of poultry other than turkey, fowls	44
570410	Carpets and other floor coverings, of felt, not tufted or flocked, whether or not made up; tiles with a maximum surface area of 0.3 m <sup>2</sup>	44

6 digit HS code	Description of the product line	Estimated collected tariff rate
420239	Articles of a kind normally carried in the pocket or in the handbag :-- other than those with outer surface of plastic sheeting or textile material	44
420219	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels with outer surface of materials other than plastics, textile or leather	44
610312	Men's or boys' suits, of synthetic fibers	45
847050	Cash registers	45
160430	Prepared or preserved fish: Caviar and caviar substitutes	45
910529	Wall clocks, other than electrically operated	45
630299	Other linens of other textile materials	45
611720	Ties, bow ties and cravats; knitted or crocheted	45
610130	Men's or boys' overcoats and similar articles, knitted or crocheted, of man-made fibers	46
910591	Other clocks, electrically operated	46
640299	Other footwear with outer soles and uppers of rubber or plastics other than those covering the ankle	47
610712	Men's or boys' underpants and briefs of man-made fibers	48
160231	Other prepared or preserved meat, meal offal or blood:-- of turkeys	48
170410	Chewing gum, whether or not sugar-coated	48
620422	Women's or girls' ensembles of cotton	48
852313	Magnetic tapes of a width exceeding 6.5 mm	48
20311	Meat of swine: carcasses and half-carcasses, fresh or chilled	48
640291	Other footwear with outer soles and uppers of rubber or plastics covering the ankle	49
20312	Meat of swine: hams, shoulders and cuts thereof, fresh or chilled, with bone in	49
610230	Women's or girls' overcoats and similar articles, knitted or crocheted, of man-made fibers	49
620510	Men's or boys' shirts of wool or fine animal hair	50
870322	Other vehicles, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity exceeding 1000 cm <sup>3</sup> but not exceeding 1500 cm <sup>3</sup>	50
420292	Other than handbags or articles normally carried in the pocket or in the handbag:-- with outer surface of plastic sheeting, textile materials	51
611520	Women's full-length or knee-length hosiery, measuring < 67 decitex per single yarn	51
610469	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile material other than wool, cotton or synthetic fibers	51
611511	Panty hose and tights of synthetic fibers, measuring < 67 decitex per single yarn	51
640219	Sports footwear with outer soles and uppers of rubber or plastics other than ski boots and snowboard boots	54
420212	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels with outer surface of plastics or of textile materials	54
910521	Wall clocks, electrically operated	54
910191	Other wrist-watches, whether or not incorporating a stop-watch facility, electrically operated	54
670210	Artificial flowers, foliage and fruit and parts thereof, of plastics	54
870321	Other vehicles, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity not exceeding 1000 cm <sup>3</sup>	55
620819	Women's or girls' slips and petticoats of other textile materials	55
611610	Gloves, mittens and mitts, knitted or crocheted: impregnated, coated or covered with plastics or rubber	56
870324	Other vehicles, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity exceeding 3000 cm <sup>3</sup>	56
910310	Clocks with watch movements, electrically operated	58
640590	Footwear with outer soles of rubber, plastics, leather or composition leather	59
870290	Motor vehicles for the transport of 10 or more persons, with spark ignition internal combustion engine or of a cylinder capacity exceeding 2800 cm <sup>3</sup>	59
290721	Polyphenols, phenol-alcohols :-- Resorcinol and its salts	61

<b>6 digit HS code</b>	<b>Description of the product line</b>	<b>Estimated collected tariff rate</b>
870333	Other vehicles, with compression ignition internal combustion piston engine of a cylinder capacity exceeding 2500 cm <sup>3</sup>	61
640520	Footwear with uppers of textile materials	62
160411	Prepared or preserved fish: whole or in pieces, but not minced :– Salmon	62
401220	Used pneumatic rubber tyres	63
870332	Other vehicles, with compression ignition internal combustion piston engine of a cylinder capacity not exceeding 2500 cm <sup>3</sup>	64
610423	Women's or girls' ensembles of synthetic fibers	68
910112	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility, with opto-electronic display only	70
621290	Braces, suspenders, garters and similar articles or parts thereof, knitted or crocheted	70
910519	Alarm clocks, other than electrically operated	72
940410	Mattress supports	73
940430	Sleeping bags	73
420329	Gloves, mittens and mitts, other than those designed for use in sports	73
590410	Linoleum	79
910511	Alarm clocks, electrically operated	80
420321	Gloves, mittens and mitts, especially designed for use in sports	82
870331	Other vehicles, with compression ignition internal combustion piston engine of a cylinder capacity not exceeding 1500 cm <sup>3</sup>	85
910212	Wrist-watches, pocket watches and other watches, including stop-watches, with opto-electronic display only	85
910299	Pocket-watches, stop-watches other than electrically operated	86
620792	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles, of man-made fibers	94
870323	Other vehicles, with spark-ignition internal combustion reciprocating piston engine of a cylinder capacity between 1500 cm <sup>3</sup> and 3000 cm <sup>3</sup>	96
30541	Smoked fish, including fillets: Pacific salmon, Atlantic salmon, Danube salmon	98
220710	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	100
220720	Denatured ethyl alcohol and other spirits, of any strength	100
630900	Worn clothing and other worn articles	109
910291	Electrically operated wrist-, stop- or pocket-watches, other than of precious metal casing or metal-clad	112
620329	Men's or boys' ensembles of other textile materials	117
391890	Floor coverings of plastic, whether or not self-adhesive, in form of rolls or tiles, wall or ceiling coverings:– other than polymers of vinyl chloride	141
160520	Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved:– Shrimps and prawns	153
160530	Crustaceans, mollusks and other aquatic invertebrates, prepared or preserved:– Lobster	171

