



HARMONIZED SYSTEM  
COMMITTEE

-  
25<sup>th</sup> Session  
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NC0177E1  
(+ Annexes I to V)  
O. Eng.

Brussels, 17 March 2000.

ANNUAL SURVEY TO DETERMINE THE PERCENTAGE OF NATIONAL  
REVENUES REPRESENTED BY CUSTOMS DUTIES

(Item III.3 on Agenda)

Reference documents :

NC0013E1 (HSC/23)  
NC0090E2, Annex C/8 (HSC/23 - Report)

I. INTRODUCTION

1. The World Customs Organization has 150 Member administrations. 80% of those Members could be categorised as representing developing economies or economies in transition.
2. We are often told that Customs tariffs are no longer important - that they make up a minor percentage of national revenues - and that therefore the maintenance of the Harmonized System (HS) of tariff nomenclature is no longer terribly relevant.
3. To test this proposition, the Secretariat has undertaken an initiative to provide some information to the Members of the WCO on the continuing importance of Customs tariffs.
4. In this connection, it should be understood that Customs tariffs have moved light years beyond the mere collection of Customs duties. The Harmonized System constitutes the basis for Customs tariffs world-wide. It is used by at least 176 countries. It is also used as the basis for international trade statistics, being the core product classification system for the United Nations family of economic classifications. The trade regulations of many countries, many international trade agreements, such as the WTO schedules of tariff concessions, and the harmonized rules of origin, now being developed by the WTO and WCO, are based on the structure of the Harmonized System. Most importantly, from a purely Customs standpoint, the Harmonized System is a vital element of core Customs

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process areas of Customs controls and procedures, including risk assessment, information technology and compliance.

5. But, it is interesting to note how important Customs tariffs remain for many administrations from a pure revenue standpoint. That is the purpose of this document.
6. The Secretariat believes that an understanding of this importance will benefit the management of the WCO as well as our Members in understanding the priorities placed by our developed and developing country Members on the strategic plan of the organization and the various technical Committees and technical assistance programmes intended to carry out that plan.
7. On the basis of the above, the Secretariat carried out the first "survey to determine the percentage of national revenue represented by Customs duties" last year and reported it at the 23<sup>rd</sup> Session of the Harmonized System Committee. On that occasion, the Secretariat expressed its intention to publish a similar survey on an annual basis.

## II. SECRETARIAT SURVEY

8. This survey is again based on information obtained from publications issued by other international organizations, such as the IMF (International Monetary Fund), the World Bank, and the European Commission. Last year's survey was limited to 74 CPs, including the EC. The present survey covers 102 countries, territories and economic unions using the Harmonized System (hereinafter referred to as "countries") for whom published data were available from the above referenced sources. In order to analyse trends, data for the most recent three years were used.
9. For the purposes of this survey, tax revenues were used as being equivalent to national revenues, after excluding social security contributions, for all countries except the EC. With regard to the EC Member States, the national revenues and the Customs duties include payments to the EC by the Member States and import values include internal trade between the Members. In case of the EC itself, national revenues mean its resources, which are composed of traditional resources (agricultural levies, sugar and isoglucose levies, and Customs duties, less the collection expenses), VAT resources, and GNP resources. Customs duties refer to payments from Member States and import values reflect external trade only. In this connection, it should be remembered that Customs duties collected by the EC Member States constitute resources of the EC and do not belong to the individual administrations. There are no internal Customs restrictions between the EC Member States.
10. Annex I to this document shows national revenues (A), Customs duties (B), import values (C), percentages of national revenues represented by Customs duties (B/A), average Customs duty rates (B/C) and other relevant information regarding 168 countries for the most recent three years, to the extent that data were available).

11. Annex II shows percentages of national revenues represented by Customs duties and average Customs duty rates for 102 countries in respect of which full data were available. The former was reduced from 18.18% to 16.80% over the most recent three years and the latter was also reduced from 10.76% to 10.02% over the same period.
12. Annexes III and IV show the share of Customs duties in terms of national revenues and the percentage distribution of country groups with different levels of the share of Customs duties for the most recent year, respectively. In the case of one-fifth of the countries surveyed (20 countries), more than 30% of the national revenues came from Customs duties. For more than half (56%) of the countries surveyed (56 countries), over 10% of the national revenues were derived from Customs duties. On the other hand, for almost one third (31%) of the countries surveyed (33 countries) less than 5% of the national revenues came from Customs duties.
13. Annex V shows the percentage of national revenues represented by Customs duties and the average of Customs duty rates of high income countries, middle income countries (more than US\$3,000 but less than US\$10,000 of GNP per capita), and low income countries for the most recent three years. This Annex shows that the average percentage of national revenues represented by Customs duties of high income countries was reduced from 6.56% to 6.17% over the most recent three years. The average percentage of middle income countries was also reduced from 18.49% to 16.75%. The average percentage of low income countries was reduced from 25.15% to 23.33%. Finally, the average Customs duty rates were similarly reduced during the same period.

### III. SECRETARIAT COMMENTS

14. In view of the foregoing, it can be seen that Customs tariffs continue to play an important role in the economies of developing countries. The role of tariffs in developed countries is, on the whole, less significant. Nevertheless, the Secretariat is aware that in many developed countries individual tariff rates remain important and overall duty collections are not insignificant (amounting to almost \$18 billion in the case of the United States and representing close to 17% of revenues for the European Community).
15. It should also be noted that the data presented in this document is limited to the collection of Customs duties and does not reflect the complete fiscal role placed by many Customs administrations which often includes the collection of excise duties and indirect taxes such as value added taxes. In fact, as the GATT and WTO have reduced Customs duties over successive rounds of tariff negotiations, sources of revenues have shifted to these indirect taxes which, logically are also being collected by Customs (in many cases on the basis of the Harmonized System).

### IV. CONCLUSION

16. The Committee is requested to take note of the results of the Secretariat's survey and to suggest ways in which we might improve this survey in the future.

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**NATIONAL REVENUES, CUSTOMS DUTIES, PERCENTAGES OF NATIONAL REVENUES REPRESENTED BY CUSTOMS DUTIES, AVERAGE CUSTOMS DUTY RATES AND OTHER RELEVANT INFORMATION**

Countries, Territories, Customs or Economic Unions using HS	GNP Per capita '97 (US\$)	Data Year	National Revenue (A)	Customs Duties (B)	Share of Customs Duties (B/A) (%)	Import Value (C)	Avg. Customs Duty Rate (B/C) (%)	Currency
Albania	760	1995	30,736.3	6,316.00	<b>20.55</b>	66,145.0	9.55	M. of Leks
Algeria	1,500	1994	1,184.7	-	-	335.5	-	B. of Dinars
		1995	569.3	-	-	482.9	-	
		1996	786.6	-	-	455.3	-	
Antigua and Barbuda	7,380	1996	-	-	-	847.3	-	B. of E.C.Dollars
Argentina	8,950	1994	20,920.7	1,687.60	<b>8.07</b>	21,505.7	7.85	M. of Pesos
		1995	20,782.8	1,596.10	<b>7.68</b>	20,117.0	7.93	
		1996	22,239.5	1,928.20	<b>8.67</b>	23,753.9	8.12	
Australia	20,650	1995	104.9	3.47	<b>3.31</b>	82.7	4.20	B. of Dollars
		1996	115.7	3.12	<b>2.70</b>	83.5	3.74	
		1997	124.6	3.29	<b>2.64</b>	88.9	3.70	
Austria	27,920	1994	450.4	10.20	<b>2.26</b>	668.0	1.53	B. of Schillings
		1995	460.9	6.28	<b>1.36</b>	712.8	0.88	
		1996	514.8	5.35	<b>1.04</b>	790.3	0.68	
Azerbaijan	510	1997	-	-	-	794.3	-	M.of US Dollars
Bahamas	h	1991	424.3	263.80	<b>62.17</b>	1,091.0	24.18	M. of Dollars
		1992	479.5	266.90	<b>55.66</b>	1,038.0	25.71	
		1993	482.6	255.10	<b>52.86</b>	954.0	26.74	
Bahrain	Um	1995	105.5	47.60	<b>45.12</b>	82.7	57.58	M.of Dinars
		1996	115.7	47.50	<b>41.05</b>	83.5	56.86	
		1997	121.7	55.50	<b>45.60</b>	88.9	62.44	
Bangladesh	360	1996	-	-	-	276.8	-	B. of Taka
Barbados	Um	1998	-	-	-	2,018.8	-	M.of B. Dollars
Belarus	2,150	1994	4.4	0.15	<b>3.33</b>	32.5	0.45	T. of Rubels
		1995	24.1	1.07	<b>4.41</b>	64.0	1.66	
		1996	36.1	2.12	<b>5.89</b>	107.6	1.98	
Belgium	26,730	1993	2,054.5	33.94	<b>1.65</b>	3,953.6	0.86	B. of Francs
		1994	2,273.2	36.83	<b>1.62</b>	4,339.7	0.85	
		1995	2,344.7	38.58	<b>1.65</b>	4,702.0	0.82	
Belize	2,740	1995	232.6	129.40	<b>55.64</b>	514.4	25.15	M. of Dollars
		1996	250.6	79.30	<b>31.64</b>	511.0	15.52	
		1997f	251.3	83.55	<b>33.24</b>	572.4	14.60	
Benin	380	1997	-	-	-	374.0	-	B. of Francs
Bermuda	-	-	-	-	-	-	-	
Bolivia	970	1995	3,134.0	349.80	<b>11.16</b>	6,834.2	5.12	M. of Bolivianos
		1996	4,614.7	377.90	<b>8.19</b>	8,297.6	4.55	
		1997	5,255.6	472.00	<b>8.98</b>	9,724.6	4.85	

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Botswana	3,310	1994	2,277.4	711.80	<b>31.25</b>	4,407.3	16.15	M. of Pula
		1995	2,198.7	829.40	<b>37.72</b>	5,305.1	15.63	
		1996	2,407.1	896.20	<b>37.23</b>	5,742.9	15.61	
Brazil	4,790	1992	62.4	2.62	<b>4.20</b>	33.7	7.77	M. of Reais
		1993	1,480.3	64.00	<b>4.32</b>	808.2	7.92	
		1994	41,541.7	1,830.20	<b>4.41</b>	21,137.5	8.66	
Brunei Darussalam	h	-	-	-	-	-	-	-
Bulgaria	1,170	1995	176.2	19.50	<b>11.07</b>	380.0	5.13	B. of Leva
		1996	306.2	29.10	<b>9.50</b>	892.1	3.26	
		1997	3,132.0	351.40	<b>11.22</b>	8,268.5	4.25	
Burkina Faso	250	1991	-	-	-	150.3	-	B. of Francs
		1992	-	-	-	123.4	-	
		1993	-	-	-	144.0	-	
Cameroon	620	1993	300.1	83.29	<b>27.75</b>	250.5	33.25	B. of Francs
		1994	291.5	69.72	<b>23.91</b>	398.3	17.50	
		1995	389.6	105.75	<b>27.14</b>	598.7	17.66	
Canada : fob	19,640	1992	101.4	4.10	<b>4.04</b>	152.4	2.69	B. of Dollars
		1993	99.2	3.65	<b>3.68</b>	175.0	2.09	
		1994	107.6	3.58	<b>3.32</b>	206.6	1.73	
Cape Verde	1,090	1995	-	-	-	19,394.0	-	M. of Escudos
Central African Rep.	320	1995	-	-	-	86.9	-	B. of Francs
Chad	230	1995	-	-	-	124.9	-	B. of Francs
Chile	4,820	1995	4,400.6	-	-	6,314.2	-	B. of Pesos
		1996	5,202.6	-	-	7,349.9	-	
		1997	5,672.8	-	-	8,243.4	-	
China	860	1994	267.5	27.27	<b>10.19</b>	997.0	2.74	B. of Yuan
		1995	305.1	29.18	<b>9.56</b>	1,078.3	2.71	
		1996	334.8	30.18	<b>9.01</b>	1,155.2	2.61	
Colombia	2,180	1992	4,105.5	399.10	<b>9.72</b>	4,947.8	8.07	B. of Pesos
		1993	5,630.2	543.20	<b>9.65</b>	8,485.2	6.40	
		1994f	7,902.1	811.40	<b>10.27</b>	10,039.1	8.08	
Comoros	400	1995	-	-	-	23,411.0	-	M. of Francs
Congo (Dem. Rep.)	110	1993	0.9	0.22	<b>23.77</b>	0.9	23.44	B. of New Zaires
		1994	184.0	71.00	<b>38.59</b>	456.1	15.57	
		1995	1,955.0	642.00	<b>32.84</b>	2,788.7	23.02	
Congo (Rep. )	670	1996	-	-	-	793.3	-	B. of Francs
Cook Islands	-	-	-	-	-	-	-	-
Costa Rica	2,680	1994	190.7	39.12	<b>20.51</b>	595.1	6.57	B. of Colones
		1995	254.7	49.36	<b>19.38</b>	725.4	6.80	
		1996	304.2	34.68	<b>11.40</b>	893.0	3.88	
Côte d'Ivoire	710	1996	-	-	-	1,443.4	-	B. of Francs
Croatia	4,060	1996	28,727.4	3,964.70	<b>13.80</b>	42,330.9	9.37	M. of Kunas
		1997	31,562.7	4,675.51	<b>14.81</b>	56,861.3	8.22	
		1998f	33,040.7	4,822.34	<b>14.60</b>	53,313.6	9.05	
Cuba	lm	1998	-	-	-	2,685.0	-	M. of US Dollars
Cyprus	h	1993	637.2	101.81	<b>15.98</b>	1,260.1	8.08	M. of Pounds
		1994	759.5	97.43	<b>12.83</b>	1,481.7	6.58	
		1995	841.4	101.40	<b>12.05</b>	1,668.4	6.08	

<b>Czech Rep. : fob</b>	5,240	1995	250.6	17.41	<b>6.95</b>	670.4	2.60	B. of Koruny
		1996	282.2	19.68	<b>6.97</b>	752.3	2.62	
		1997	290.2	14.93	<b>5.14</b>	861.8	1.73	
<b>Denmark</b>	34,890	1993	297.1	1.99	<b>0.67</b>	198.0	1.01	B. of Kroner
		1994p	322.4	1.99	<b>0.62</b>	220.8	0.90	
		1995p	335.5	2.12	<b>0.63</b>	252.3	0.84	
<b>Djibouti</b>	Lm	1992	-	-	-	38,860.0	-	M. of Francs
<b>Dominica</b>	3,120	1998	-	-	-	367.2	-	M. of E.C. Dollars
<b>Dominican Rep.: fob</b>	1,750	1994	19,463.9	7,975.10	<b>40.97</b>	39,370.8	20.26	M. of Pesos
		1995	22,642.7	8,756.10	<b>38.67</b>	43,023.6	20.35	
		1996	24,335.1	9,376.60	<b>38.53</b>	49,324.1	19.01	
<b>Ecuador</b>	1,570	1992p	3,022.0	300.00	<b>9.93</b>	3,729.2	8.04	B. of Sucres
		1993p	4,172.0	413.00	<b>9.90</b>	4,917.1	8.40	
		1994p	5,061.0	597.00	<b>11.80</b>	7,956.4	7.50	
<b>Egypt</b>	1,200	1993	29,122.0	5,428.00	<b>18.64</b>	27,553.8	19.70	M. of Pounds
		1994	33,333.0	6,585.00	<b>19.76</b>	34,598.9	19.03	
		1995	35,951.0	7,352.00	<b>20.45</b>	39,892.0	18.43	
<b>El Salvador</b>	1,810	1995	10,064.5	1,777.20	<b>17.66</b>	24,980.6	7.11	M. of Colones
		1996	10,599.1	1,411.30	<b>13.32</b>	23,383.7	6.04	
		1997	10,290.8	1,305.20	<b>12.68</b>	26,032.1	5.01	
<b>Equatorial Guinea</b>	1,050	1996	-	-	-	149.4	-	B. of Francs
<b>Estonia</b>	3,360	1995	8,705.3	60.60	<b>0.70</b>	29,101.0	0.21	M. of Krooni
		1996	9,925.7	0.50	<b>0.01</b>	38,887.0	0.00	
		1997	12,724.4	0.70	<b>0.01</b>	61,610.0	0.00	
<b>Ethiopia</b>	110	1993	2,230.1	703.50	<b>31.55</b>	3,936.7	17.87	M. of Birr
		1994	3,076.4	987.90	<b>32.11</b>	5,658.0	17.46	
		1995	4,039.8	1,179.90	<b>29.21</b>	7,052.5	16.73	
<b>Fiji</b>	2,470	1994	574.5	135.53	<b>23.59</b>	1,209.9	11.20	M. of Dollars
		1995	615.3	150.02	<b>24.38</b>	1,218.9	12.31	
		1996	633.5	144.28	<b>22.77</b>	1,380.1	10.45	
<b>Finland</b>	24,790	1994	124.7	1.46	<b>1.17</b>	119.9	1.22	B. of Markkaa
		1995	132.1	1.04	<b>0.79</b>	122.4	0.85	
		1996	147.0	0.93	<b>0.64</b>	134.4	0.70	
<b>France</b>	26,300	1995	1,636.8	9.84	<b>0.60</b>	1,403.8	0.70	B. of Francs
		1996	1,720.3	8.72	<b>0.51</b>	1,441.6	0.61	
		1997	1,860.8	8.95	<b>0.48</b>	1,573.6	0.57	
<b>Gabon</b>	4,120	1995	-	-	-	440.2	-	B. of Francs
<b>Gambia</b>	340	1991p	527.3	237.63	<b>45.07</b>	1,759.4	13.51	M. of Dalasis
		1992p	607.3	275.84	<b>45.42</b>	1,944.9	14.18	
		1993p	744.3	331.43	<b>44.53</b>	2,372.3	13.97	
<b>Germany</b>	28,280	1994	534.3	7.18	<b>1.34</b>	622.9	1.15	B. of Mark
		1995	543.9	7.16	<b>1.32</b>	664.2	1.08	
		1996	530.4	6.45	<b>1.22</b>	690.4	0.93	
<b>Ghana</b>	390	1991	319.5	79.25	<b>24.81</b>	388.0	20.43	B. of Cedis
		1992	301.8	86.58	<b>28.69</b>	951.0	9.10	
		1993	509.2	132.65	<b>26.05</b>	2,439.0	5.44	
<b>Greece</b>	11,640	1995	5,394.1	47.40	<b>0.88</b>	6,010.2	0.79	B. of Drachmas
		1996	5,977.4	47.99	<b>0.80</b>	6,593.6	0.73	
		1997	6,912.5	54.76	<b>0.79</b>	7,590.6	0.72	

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Grenada	3,000	1993	158.9	29.97	<b>18.86</b>	388.8	7.71	M.of E.C. Dollars
		1994	157.9	32.09	<b>20.33</b>	322.4	9.95	
		1995	172.2	34.37	<b>19.96</b>	349.7	9.83	
Guatemala	1,580	1995	6,569.6	1,614.01	<b>24.57</b>	6,010.2	26.85	M. of Quetzales
		1996	8,144.0	1,501.60	<b>18.44</b>	6,593.6	22.77	
		1997	9,382.5	1,537.55	<b>16.39</b>	7,590.6	20.26	
Guinea	550	1998	-	-	-	740.0	-	M.of US Dollars
Guinea Bissau	230	1996	-	-	-	35,240.0	-	M. of Francs
Guyana	800	1997	-	-	-	89,746.8	-	M. of G. Dollars
Haiti	380	1998	-	-	-	13,365.6	-	M. of Gourdes
Honduras	740	1998	-	-	-	2,499.6	-	M.of US Dollars
Hong Kong	25,280	1998	-	-	-	184.5	-	B.of US Dollars
Hungary	4,510	1995	1,363.4	249.40	<b>18.29</b>	1,894.4	13.17	B. of Forint
		1996	1,610.0	248.70	<b>15.45</b>	2,426.4	10.25	
		1997	1,863.4	161.30	<b>8.66</b>	3,877.3	4.16	
Iceland	27,580	1994	99.5	1.72	<b>1.73</b>	102.5	1.68	B. of Kronur
		1995	103.8	1.74	<b>1.67</b>	113.4	1.53	
		1996	115.8	1.81	<b>1.57</b>	135.2	1.34	
India	370	1995	1,112.4	351.50	<b>31.60</b>	1,127.0	31.19	B. of Rupees
		1996	1,323.2	439.40	<b>33.21</b>	1,344.0	32.69	
		1997	1,536.5	523.10	<b>34.04</b>	1,495.0	34.99	
Indonesia	1,110	1994	61.0	4.09	<b>6.71</b>	69.1	5.92	T. of Rupiah
		1995	68.0	3.03	<b>4.45</b>	91.4	3.32	
		1996p	75.8	2.81	<b>3.70</b>	100.6	2.79	
Iran	1,780	1994	5,998.0	1,138.00	<b>18.97</b>	24,087.3	4.72	B. of Rials
		1995	9,355.0	1,207.00	<b>12.90</b>	24,264.8	4.97	
		1996	15,960.0	2,904.00	<b>18.20</b>	28,491.9	10.19	
Ireland	17,790	1993	9,914.4	151.99	<b>1.53</b>	14,885.0	1.02	M. of Pounds
		1994	11,138.9	181.93	<b>1.63</b>	17,283.0	1.05	
		1995	11,640.1	194.32	<b>1.67</b>	20,619.0	0.94	
Israel	16,180	1995	81.3	0.50	<b>0.62</b>	89.1	0.56	B.of New Sheqalim
		1996	92.0	0.52	<b>0.57</b>	101.1	0.52	
		1997p	104.9	0.62	<b>0.59</b>	106.2	0.59	
Italy	20,170	1995	466.8	2.37	<b>0.51</b>	335.7	0.71	T. of Lire
		1996	501.4	2.02	<b>0.40</b>	321.3	0.63	
		1997	549.4	2.15	<b>0.39</b>	357.6	0.60	
Jamaica	1,550	1998	-	-	-	109.5	-	B.of J. Dollars
Japan	38,160	1991p	63,413.0	1,021.00	<b>1.61</b>	31,900.0	3.20	B. of Yen
		1992p	57,561.0	1,006.00	<b>1.75</b>	29,527.0	3.41	
		1993p	57,408.0	963.00	<b>1.68</b>	26,824.0	3.59	
Jordan	1,520	1994	871.1	324.20	<b>37.22</b>	2,362.6	13.72	M. of Dinars
		1995	976.4	318.70	<b>32.64</b>	2,590.3	12.30	
		1996	1,065.3	336.30	<b>31.57</b>	3,043.6	11.05	
Kazakhstan	1,350	1998	-	-	-	4,241.7	-	M.of US Dollars
Kenya	340	1994	95.4	14.79	<b>15.51</b>	115.1	12.85	T. of Shillings
		1995	109.0	18.60	<b>17.06</b>	155.2	11.99	
		1996	123.7	21.18	<b>17.11</b>	168.5	12.57	
Kiribati	910	-	-	-	-	-	-	



<b>Korea (Rep.)</b>	10,550	1995	56.8	4.63	<b>8.16</b>	104.2	4.45	T. of Won
		1996	65.0	5.31	<b>8.17</b>	120.9	4.39	
		1997	69.9	5.80	<b>8.29</b>	137.6	4.21	
<b>Kuwait</b>	h	1995	93.0	65.00	<b>69.89</b>	2,323.1	2.80	M. of Dinars
		1996	91.0	72.00	<b>79.12</b>	2,507.2	2.87	
		1997	108.0	83.00	<b>76.85</b>	2,501.6	3.32	
<b>Latvia</b>	2,430	1995	341.0	18.30	<b>5.37</b>	960.0	1.91	M. of Lats
		1996	434.1	18.65	<b>4.30</b>	1,278.0	1.46	
		1997	593.9	22.00	<b>3.70</b>	1,582.0	1.39	
<b>Lebanon</b>	3,350	1994	1,655.8	791.40	<b>47.80</b>	9,968.0	7.94	B. of Pounds
		1995	2,100.2	1,320.00	<b>62.85</b>	11,800.5	11.19	
		1996	2,868.6	1,632.00	<b>56.89</b>	11,914.4	13.70	
<b>Lesotho</b>	680	1991	700.7	424.00	<b>60.51</b>	2,242.0	18.91	M. of Maloti
		1992	881.3	547.90	<b>62.17</b>	2,564.0	21.37	
		1993	1,098.9	747.30	<b>68.00</b>	2,839.0	26.32	
<b>Libyan Arab Jamahiriya</b>	um	1991	-	-	-	1,505.0	-	M. of Dinars
<b>Liechtenstein</b>	h	-	-	-	-	-	-	
<b>Lithuania</b>	2,260	1995	3,725.5	187.00	<b>5.02</b>	14,594.0	1.28	M. of Litai
		1996	4,618.6	214.50	<b>4.64</b>	18,235.0	1.18	
		1997	7,077.4	270.80	<b>3.83</b>	22,577.0	1.20	
<b>Luxembourg</b>	45,440	1994	154.8	0.79	<b>0.51</b>	280.0	0.28	B. of Francs
		1995	160.1	0.85	<b>0.53</b>	287.3	0.29	
		1996	175.5	0.79	<b>0.45</b>	291.3	0.27	
<b>Macau</b>	h	-	-	-	-	-	-	
<b>Macedonia (Former Yugoslav Rep.)</b>	1,100	1995	-	-	-	1,718.9	-	M. of US Dollars
<b>Madagascar</b>	250	1994	702.2	320.00	<b>45.57</b>	1,408.6	22.72	B. of Francs
		1995	1,120.8	589.80	<b>52.62</b>	2,333.9	25.27	
		1996	1,374.2	731.60	<b>53.24</b>	2,056.1	35.58	
<b>Malawi</b>	210	1996	-	-	-	9,544.9	-	M. of Kwacha
<b>Malaysia</b>	4,530	1995p	43.5	5.62	<b>12.92</b>	194.3	2.89	B. of Ringgit
		1996p	49.4	6.13	<b>12.42</b>	197.3	3.11	
		1997f	52.6	7.08	<b>13.46</b>	220.9	3.20	
<b>Mali</b>	260	1997	-	-	-	403.2	-	B. of Francs
<b>Malta</b>	um	1994	205.9	66.41	<b>32.26</b>	918.8	7.23	M. of Liri
		1995	263.8	17.27	<b>6.55</b>	1,037.7	1.66	
		1996	254.7	16.63	<b>6.53</b>	1,007.8	1.65	
<b>Mauritius</b>	3,870	1995	11,180.0	4,979.00	<b>44.53</b>	34,363.0	14.49	M. of Rupees
		1996	11,628.0	4,898.00	<b>42.12</b>	41,082.0	11.92	
		1997p	14,177.0	5,570.00	<b>39.29</b>	46,093.0	12.08	
<b>Mexico</b>	3,700	1994	151.3	12.71	<b>8.40</b>	206.2	6.16	B. of New Pesos
		1995	196.0	11.15	<b>5.69</b>	296.9	3.75	
		1996	273.1	14.86	<b>5.44</b>	465.5	3.19	
<b>Mongolia</b>	390	1994p	43.3	7.54	<b>17.43</b>	106.6	7.07	B. of Tugriks
		1995p	63.7	9.57	<b>15.03</b>	186.3	5.14	
		1996p	70.9	13.92	<b>19.64</b>	247.3	5.63	
<b>Morocco</b>	1,260	1993	59.6	12.48	<b>20.94</b>	62.6	19.93	B. of Dirhams
		1994	61.8	13.02	<b>21.08</b>	66.0	19.74	
		1995	61.6	11.84	<b>19.21</b>	85.5	13.85	

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<b>Mozambique</b>	140	1995	-	-	-	784.0	-	M. of US Dollars
<b>Myanmar</b>		1994	20,101.0	4,225.00	<b>21.02</b>	5,285.9	79.93	M. of Kyats
		1995	22,644.0	4,683.00	<b>20.68</b>	7,564.2	61.91	
		1996	31,357.0	8,028.00	<b>25.60</b>	8,032.0	99.95	
<b>Namibia</b>	2,110	1991	2,195.7	945.70	<b>43.07</b>	3,172.0	29.81	M. of N. Dollars
		1992p	2,433.9	735.50	<b>30.22</b>	3,659.0	20.10	
		1993f	2,634.6	781.90	<b>29.68</b>	3,883.0	20.14	
<b>Nepal</b>	220	1996	21,705.0	7,177.00	<b>33.07</b>	81,725.0	8.78	M. of Rupees
		1997p	24,950.0	8,423.00	<b>33.76</b>	99,549.0	8.46	
		1998f	29,651.0	9,510.00	<b>32.07</b>	81,726.0	11.64	
<b>Netherlands</b>	25,830	1995	160.2	3.45	<b>2.15</b>	283.5	1.22	B. fo Guilders
		1996	171.3	3.32	<b>1.94</b>	304.6	1.09	
		1997	179.7	3.67	<b>2.04</b>	347.3	1.06	
<b>New Caledonia (French Terr.)</b>	h	-	-	-	-	-	-	
<b>New Zealand</b>	15,830	1995	28,797.0	770.00	<b>2.67</b>	21,252.4	3.62	M. of Dollars
		1996	31,110.0	834.00	<b>2.68</b>	21,400.0	3.90	
		1997	30,432.0	908.00	<b>2.98</b>	21,963.0	4.13	
<b>Nicaragua</b>	410	1993	2,040.4	528.34	<b>25.89</b>	4,181.3	12.64	M.of Gold Cordobas
		1994	2,334.8	615.27	<b>26.35</b>	5,878.0	10.47	
		1995p	2,933.0	757.08	<b>25.81</b>	7,260.8	10.43	
<b>Niger</b>	200	1997	-	-	-	212.1	-	B. of Francs
<b>Nigeria</b>	280	1998	-	-	-	958.6	-	B. of Naira
<b>Niue</b>	-	-	-	-	-	-	-	
<b>Norway</b>	36,100	1994	195.1	1.93	<b>0.99</b>	192.1	1.00	B. of Kroner
		1995	217.4	2.73	<b>1.26</b>	208.6	1.31	
		1996	241.9	2.46	<b>1.01</b>	229.7	1.07	
<b>Pakistan</b>	500	1993	171.0	63.23	<b>36.98</b>	265.1	23.85	B. of Rupees
		1994	208.2	68.00	<b>32.66</b>	271.7	25.02	
		1995f	285.9	91.00	<b>31.83</b>	362.7	25.09	
<b>Panama</b>	3,080	1992	867.4	173.10	<b>19.96</b>	2,023.6	8.55	M. of Balboas
		1993	903.3	171.20	<b>18.95</b>	2,187.8	7.83	
		1994	961.3	194.10	<b>20.19</b>	2,404.1	8.07	
<b>Papua New Guinea</b>	930	1992	772.1	197.98	<b>25.64</b>	1,431.2	13.83	M. of Kina
		1993	966.8	198.12	<b>20.49</b>	1,270.5	15.59	
		1994f	1,047.5	213.00	<b>20.33</b>	1,534.1	13.88	
<b>Paraguay</b>	2,000	1991	743.5	151.45	<b>20.37</b>	1,935.2	7.83	B.of Guaranies
		1992	966.0	182.59	<b>18.90</b>	2,132.8	8.56	
		1993	1,088.8	210.31	<b>19.32</b>	2,945.8	7.14	
<b>Peru</b>	2,610	1995	16,096.0	2,043.00	<b>12.69</b>	20,784.4	9.83	M.of New Soles
		1996	18,905.0	2,199.00	<b>11.63</b>	23,239.1	9.46	
		1997	21,956.0	2,349.00	<b>10.70</b>	27,342.2	8.59	
<b>Philippines</b>	1,200	1995	310.5	97.60	<b>31.43</b>	730.0	13.37	B. of Pesos
		1996	367.9	104.57	<b>28.42</b>	894.7	11.69	
		1997	412.2	94.80	<b>23.00</b>	1,139.8	8.32	
<b>Poland</b>	3,590	1995	75.7	9.07	<b>11.97</b>	70.5	12.86	B. of Zlotys
		1996	91.7	9.44	<b>10.29</b>	100.2	9.41	
		1997	107.6	7.04	<b>6.54</b>	138.9	5.07	
<b>Polynesia (French Terr.)</b>	-	-	-	-	-	-	-	

Portugal	11,010	1994	3,441.4	24.72	<b>0.72</b>	4,454.0	0.55	B. of Escudos
		1995	3,659.2	24.95	<b>0.68</b>	4,882.6	0.51	
		1996	3,946.8	22.12	<b>0.56</b>	5,261.5	0.42	
Qatar	h	1994	-	-	-	7,016.0	-	M. of Riyals
Romania	1,410	1994	8,854.0	649.00	<b>7.33</b>	11,766.1	5.52	B. of Lei
		1995	13,073.0	1,189.00	<b>9.10</b>	20,898.1	5.69	
		1996	18,223.0	1,852.00	<b>10.16</b>	35,268.8	5.25	
Russia	2,680	1994p	73.3	2.69	<b>3.67</b>	110.7	2.43	B. of Rubles
		1995p	188.1	9.05	<b>4.81</b>	277.9	3.26	
Rwanda	210	1990p	18,750.0	4,206.00	<b>22.43</b>	23,059.0	18.24	M. of Francs
		1991p	22,156.0	6,243.00	<b>28.18</b>	38,454.0	16.23	
		1992p	24,590.0	7,041.00	<b>28.63</b>	38,263.0	18.40	
Saint Kitts and Nevis	6,160	1992	95.0	50.04	<b>52.70</b>	257.0	19.47	M. of E.C. Dollars
		1993	108.2	55.25	<b>51.05</b>	319.0	17.32	
		1994p	121.5	62.26	<b>51.24</b>	345.0	18.05	
Saint Lucia	3,620	1997	-	-	-	896.9	-	M. of E.C. Dollars
Saint Pierre and Miquelon (French Terr.)	-	-	-	-	-	-	-	
Saint Vincent and the Grenadines	2,500	1995	164.0	84.60	<b>51.59</b>	366.7	23.07	M. of E.C. Dollars
		1996	178.6	85.60	<b>47.93</b>	356.0	24.04	
		1997p	187.9	93.20	<b>49.60</b>	490.7	18.99	
Saudi Arabia	7,150	1997	-	-	-	107.6	-	B. of Riyals
Senegal	540	1997	-	-	-	697.8	-	B. of Francs
Sierra Leone	160	1995	59.5	25.72	<b>43.25</b>	102.5	25.09	B. of Leones
		1996	66.4	34.19	<b>51.46</b>	193.6	17.66	
		1997	82.7	39.22	<b>47.42</b>	80.0	49.02	
Singapore	32,810	1995	19,626.0	389.00	<b>1.98</b>	176,317	0.22	M. of S. Dollars
		1996	21,585.0	453.00	<b>2.10</b>	185,183	0.24	
		1997	22,764.0	448.00	<b>1.97</b>	196,606	0.23	
Slovakia	3,680	1998	-	-	-	479.5	-	B. of Koruny
Slovenia	9,840	1998	-	-	-	10,098.0	-	M. of US Dollars
Solomon Islands	900	1998	-	-	-	161.8	-	B. of Rand
South Africa	3,210	1995p	123.6	2.46	<b>1.99</b>	110.8	2.22	B. of Rand
		1996p	142.6	2.61	<b>1.83</b>	129.5	2.01	
		1997p	161.0	0.46	<b>0.29</b>	151.8	0.30	
Spain	14,490	1993	10,716.9	99.92	<b>0.93</b>	10,131.0	0.99	B. of Pesetas
		1994	11,484.6	83.29	<b>0.73</b>	12,306.3	0.68	
		1995	12,178.1	98.46	<b>0.81</b>	14,106.7	0.70	
Sri Lanka	800	1995	118.5	24.37	<b>20.55</b>	272.2	8.95	B. of Rupees
		1996	130.2	25.46	<b>19.55</b>	301.1	8.46	
		1997p	144.0	26.63	<b>18.49</b>	345.3	7.71	
Sudan	290	1998	-	-	-	1,914.7	-	M. of US Dollars
Suriname	1,240	1990	-	-	-	842.5	-	M. of Guilers
Swaziland	1,440	1997	-	-	-	5,486.6	-	M. of Emalangeni
Sweden	26,210	1995	337.4	7.91	<b>2.35</b>	459.8	1.72	B. of Kronor
		1996	373.8	6.56	<b>1.76</b>	448.2	1.46	
		1997	374.5	6.77	<b>1.81</b>	495.9	1.37	

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Switzerland	43,060	1994	31.8	0.88	<b>2.76</b>	87.3	1.00	B. of Francs
		1995	32.5	0.76	<b>2.35</b>	90.8	0.84	
		1996	34.5	0.73	<b>2.11</b>	92.0	0.79	
Syrian Arab Rep.	1,120	1994	88.4	12.32	<b>13.93</b>	61.4	20.07	B. of Pounds
		1995	106.4	13.25	<b>12.45</b>	52.9	25.06	
		1996	108.1	15.06	<b>13.94</b>	60.4	24.94	
Tanzania	210	1998	-	-	-	967.1	-	B. of Shillings
Thailand	2,740	1995	697.6	126.70	<b>18.16</b>	1,764.0	7.18	B. of Baht
		1996	780.4	126.23	<b>16.18</b>	1,833.0	6.89	
		1997p	764.5	103.62	<b>13.55</b>	1,924.0	5.39	
Togo	340	1997	-	-	-	293.5	-	B. of Francs
Tonga	1,830	1996	-	-	-	91.8	-	M. of Pa'anga
Trinidad and Tobago	4,250	1993	5,697.3	326.40	<b>5.73</b>	7,495.3	4.35	B. of TT Dollars
		1994	6,268.8	578.70	<b>9.23</b>	6,700.9	8.64	
		1995	7,198.6	493.60	<b>6.86</b>	10,191.1	4.84	
Tunisia	2,110	1994	3,283.6	1,312.20	<b>39.96</b>	6,647.3	19.74	M. of Dinars
		1995	3,493.2	1,384.00	<b>39.62</b>	7,464.1	18.54	
		1996	3,782.3	1,411.70	<b>37.32</b>	7,498.8	18.83	
Turkey	3,130	1994	588.1	23.83	<b>4.05</b>	689.0	3.46	T. of Liras
		1995	1,084.9	51.78	<b>4.77</b>	1,637.1	3.16	
		1996	2,245.3	63.29	<b>2.82</b>	3,551.5	1.78	
Tuvalu	-	-	-	-	-	-	-	
Uganda	330	1998	-	-	-	1,753.3	-	B. of Shillings
Ukraine	1,040	1996	-	-	-	18,639.0	-	M. of US Dollars
United Arab Emirates	h	1992	865.0	0.00	<b>0.00</b>	63,926.8	0.00	M. of Dirhams
		1992	603.0	0.00	<b>0.00</b>	71,657.9	0.00	
		1994p	769.0	0.00	<b>0.00</b>	77,179.1	0.00	
United Kingdom	20,870	1993	168.4	2.09	<b>1.24</b>	137.4	1.52	B. of Pounds
		1994	180.2	2.15	<b>1.20</b>	147.6	1.46	
		1995	198.5	2.39	<b>1.20</b>	168.1	1.42	
United States	29,080	1995	838.9	18.78	<b>2.24</b>	770.9	2.44	B. of US Dollars
		1996	918.2	18.03	<b>1.96</b>	822.0	2.19	
		1997	1,014.6	17.90	<b>1.76</b>	899.0	1.99	
Uruguay	6,130	1995	20,680.0	1,088.00	<b>5.26</b>	18,201.9	5.98	M. of Pesos
		1996	28,377.0	1,456.00	<b>5.13</b>	26,488.7	5.50	
		1997	37,978.0	1,977.00	<b>5.21</b>	35,085.7	5.63	
Uzbekistan	1,020	1998	-	-	-	3,284.0	-	M. of US Dollars
Vanuatu	1,310	1997	-	-	-	10,888.0	-	M. of Vatu
Venezuela	3,480	1995	1,711.5	205.36	<b>12.00</b>	2,202.0	9.33	B. of Bolivares
		1996	3,975.7	397.95	<b>10.01</b>	4,179.9	9.52	
		1997	7,327.8	694.97	<b>9.48</b>	7,145.5	9.73	
Viet Nam	310	1998	-	-	-	13,771.0	-	M. of US Dollars
Wallis and Futuna (French Terr.)	-	-	-	-	-	-	-	
Yemen	270	1996	79.7	26.00	<b>32.64</b>	191.9	13.55	B. of Rials
		1997p	98.6	29.02	<b>29.44</b>	260.3	11.15	
		1998f	111.7	30.65	<b>27.44</b>	294.5	10.41	
Zambia	370	1994p	421.9	161.90	<b>38.37</b>	397.7	40.71	B. of Kwacha
		1995f	556.2	71.00	<b>12.77</b>	604.8	11.74	
		1996f	679.8	86.00	<b>12.65</b>	1,004.3	8.56	

<b>Zimbabwe</b>	720	1991	5,913.6	1,122.30	<b>18.98</b>	7,443.1	15.08	M. of Dollars
		1992	7,584.9	1,537.40	<b>20.27</b>	11,232.3	13.69	
		1993	8,751.7	1,827.70	<b>20.88</b>	11,798.4	15.49	
<b>EC</b>	-	1996	70.3	13.07	<b>18.58</b>	581.1	2.25	B. of ECU
		1997	76.5	13.61	<b>17.78</b>	672.6	2.02	
		1998	81.2	13.51	<b>16.63</b>	712.4	1.90	

- Note :
1. The letter "f" denotes forecast or projected data.
  2. The letter "p" denotes data that are preliminary or probational.
  3. The letter "l" denotes data that are estimated to be low income (\$785 or less).
  4. The letters "lm" denotes data that are estimated to be lower middle income (\$786 to \$3,125).
  5. The letters "um" denotes data that are estimated to be upper middle income (\$3,126 to \$9,655).
  6. The letter "h" denotes data that are estimated to be high income (\$9,656 or more).
  7. National revenues means tax revenues which do not include social security contributions.
  8. The data for import values are based on the c.i.f. (cost, insurance, and freight) values, except some countries marked fob which are based on f.o.b. (free on board) values.
  9. The reference sources for the original data concerning national revenues, GNP per capita and values of imports are as follows :
    - "Government Finance Statistics Yearbook 1998", The International Monetary Fund
    - "International Financial Statistics Yearbook 1999", The International Monetary Fund
    - "World Bank Database from Internet", The World Bank, 10/2/2000
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**PERCENTAGES OF NATIONAL REVENUES REPRESENTED BY CUSTOMS DUTIES  
AND AVERAGE CUSTOMS DUTY RATES**

	Share of Customs Duties (%)			Avg. Customs Duty Rate (%)		
	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year
Argentina	8.07	7.68	8.67	7.85	7.93	8.12
Australia	3.31	2.70	2.64	4.20	3.74	3.70
Austria	2.26	1.36	1.04	1.53	0.88	0.68
Bahamas	62.17	55.66	52.86	24.18	25.71	26.74
Bahrain	45.12	41.05	45.60	57.58	56.86	62.44
Belarus	3.33	4.41	5.89	0.45	1.66	1.98
Belgium	1.65	1.62	1.65	0.86	0.85	0.82
Belize	55.64	31.64	33.24	25.15	15.52	14.60
Bolivia	11.16	8.19	8.98	5.12	4.55	4.85
Botswana	31.25	37.72	37.23	16.15	15.63	15.61
Brazil	4.20	4.32	4.41	7.77	7.92	8.66
Bulgaria	11.07	9.50	11.22	5.13	3.26	4.25
Cameroon	27.75	23.91	27.14	33.25	17.50	17.66
Canada : fob	4.04	3.68	3.32	2.69	2.09	1.73
China	10.19	9.56	9.01	2.74	2.71	2.61
Colombia	9.72	9.65	10.27	8.07	6.40	8.08
Congo (Dem. Rep.)	23.77	38.59	32.84	23.44	15.57	23.02
Costa Rica	20.51	19.38	11.40	6.57	6.80	3.88
Croatia	13.80	14.81	14.60	9.37	8.22	9.05
Cyprus	15.98	12.83	12.05	8.08	6.58	6.08
Czech Republic	6.95	6.97	5.14	2.60	2.62	1.73
Denmark	0.67	0.62	0.63	1.01	0.90	0.84
Dominican Rep.	40.97	38.67	38.53	20.26	20.35	19.01
Ecuador	9.93	9.90	11.80	8.04	8.40	7.50
Egypt	18.64	19.76	20.45	19.70	19.03	18.43
El Salvador	17.66	13.32	12.68	7.11	6.04	5.01
Estonia	0.70	0.01	0.01	0.21	0.00	0.00
Ethiopia	31.55	32.11	29.21	17.87	17.46	16.73
Fiji	23.59	24.38	22.77	11.20	12.31	10.45
Finland	1.17	0.79	0.64	1.22	0.85	0.70
France	0.60	0.51	0.48	0.70	0.61	0.57
Gambia	45.07	45.42	44.53	13.51	14.18	13.97
Germany	1.34	1.32	1.22	1.15	1.08	0.93
Ghana	24.81	28.69	26.05	20.43	9.10	5.44
Greece	0.88	0.80	0.79	0.79	0.73	0.72
Grenada	18.86	20.33	19.96	7.71	9.95	9.83
Guatemala	24.57	18.44	16.39	26.85	22.77	20.26
Hungary	18.29	15.45	8.66	13.17	10.25	4.16
Iceland	1.73	1.67	1.57	1.68	1.53	1.34
India	31.60	33.21	34.04	31.19	32.69	34.99
Indonesia	6.71	4.45	3.70	5.92	3.32	2.79
Iran	18.97	12.90	18.20	4.72	4.97	10.19
Ireland	1.53	1.63	1.67	1.02	1.05	0.94

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Israel	0.62	0.57	0.59	0.56	0.52	0.59
Italy	0.51	0.40	0.39	0.71	0.63	0.60
Japan	1.61	1.75	1.68	3.20	3.41	3.59
Jordan	37.22	32.64	31.57	13.72	12.30	11.05
Kenya	15.51	17.06	17.11	12.85	11.99	12.57
Korea (Rep.)	8.16	8.17	8.29	4.45	4.39	4.21
Kuwait	69.89	79.12	76.85	2.80	2.87	3.32
Latvia	5.37	4.30	3.70	1.91	1.46	1.39
Lebanon	47.80	62.85	56.89	7.94	11.19	13.70
Lesotho	60.51	62.17	68.00	18.91	21.37	26.32
Lithuania	5.02	4.64	3.83	1.28	1.18	1.20
Luxembourg	0.51	0.53	0.45	0.28	0.29	0.27
Madagascar	45.57	52.62	53.24	22.72	25.27	35.58
Malaysia	12.92	12.42	13.46	2.89	3.11	3.20
Malta	32.26	6.55	6.53	7.23	1.66	1.65
Mauritius	44.53	42.12	39.29	14.49	11.92	12.08
Mexico	8.40	5.69	5.44	6.16	3.75	3.19
Mongolia	17.43	15.03	19.64	7.07	5.14	5.63
Morocco	20.94	21.08	19.21	19.93	19.74	13.85
Myanmar	21.02	20.68	25.60	79.93	61.91	99.95
Namibia	43.07	30.22	29.68	29.81	20.10	20.14
Nepal	33.07	33.76	32.07	8.78	8.46	11.64
Netherlands	2.15	1.94	2.04	1.22	1.09	1.06
New Zealand	2.67	2.68	2.98	3.62	3.90	4.13
Nicaragua	25.89	26.35	25.81	12.64	10.47	10.43
Norway	0.99	1.26	1.01	1.00	1.31	1.07
Pakistan	36.98	32.66	31.83	23.85	25.02	25.09
Panama	19.96	18.95	20.19	8.55	7.83	8.07
Papua New Guinea	25.64	20.49	20.33	13.83	15.59	13.88
Paraguay	20.37	18.90	19.32	7.83	8.56	7.14
Peru	12.69	11.63	10.70	9.83	9.46	8.59
Philippines	31.43	28.42	23.00	13.37	11.69	8.32
Poland	11.97	10.29	6.54	12.86	9.41	5.07
Portugal	0.72	0.68	0.56	0.55	0.51	0.42
Romania	7.33	9.10	10.16	5.52	5.69	5.25
Rwanda	22.43	28.18	28.63	18.24	16.23	18.40
Saint Kitts and Nevis	52.70	51.05	51.24	19.47	17.32	18.05
Saint Vincent and the Grenadines	51.59	47.93	49.60	23.07	24.04	18.99
Sierra Leone	43.25	51.46	47.42	25.09	17.66	49.02
Singapore	1.98	2.10	1.97	0.22	0.24	0.23
South Africa	1.99	1.83	0.29	2.22	2.01	0.30
Spain	0.93	0.73	0.81	0.99	0.68	0.70
Sri Lanka	20.55	19.55	18.49	8.95	8.46	7.71
Sweden	2.35	1.76	1.81	1.72	1.46	1.37
Switzerland	2.76	2.35	2.11	1.00	0.84	0.79
Syrian Arab Rep.	13.93	12.45	13.94	20.07	25.06	24.94
Thailand	18.16	16.18	13.55	7.18	6.89	5.39
Trinidad and Tobago	5.73	9.23	6.86	4.35	8.64	4.84
Tunisia	39.96	39.62	37.32	19.74	18.54	18.83

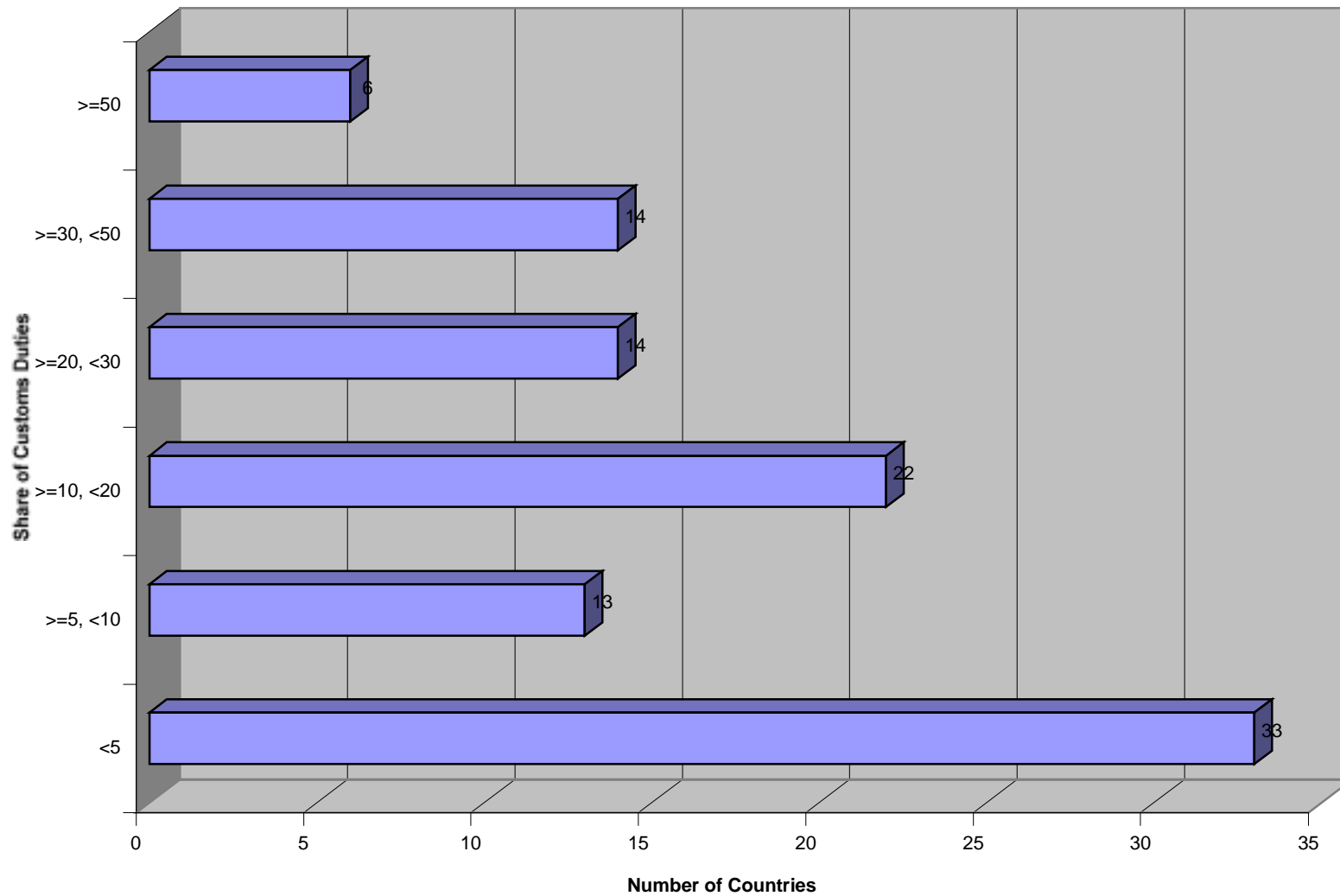


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<b>Turkey</b>	4.05	4.77	2.82	3.46	3.16	1.78
<b>United Arab Emirates</b>	0.00	0.00	0.00	0.00	0.00	0.00
<b>United Kingdom</b>	1.24	1.20	1.20	1.52	1.46	1.42
<b>United States</b>	2.24	1.96	1.76	2.44	2.19	1.99
<b>Uruguay</b>	5.26	5.13	5.21	5.98	5.50	5.63
<b>Venezuela</b>	12.00	10.01	9.48	9.33	9.52	9.73
<b>Yemen</b>	32.64	29.44	27.44	13.55	11.15	10.41
<b>Zambia</b>	38.37	12.77	12.65	40.71	11.74	8.56
<b>Zimbabwe</b>	18.98	20.27	20.88	15.08	13.69	15.49
<b>EC</b>	18.58	17.78	16.63	2.25	2.02	1.90
<b>AVERAGE</b>						
	18.18	17.21	16.80	10.76	9.43	10.02

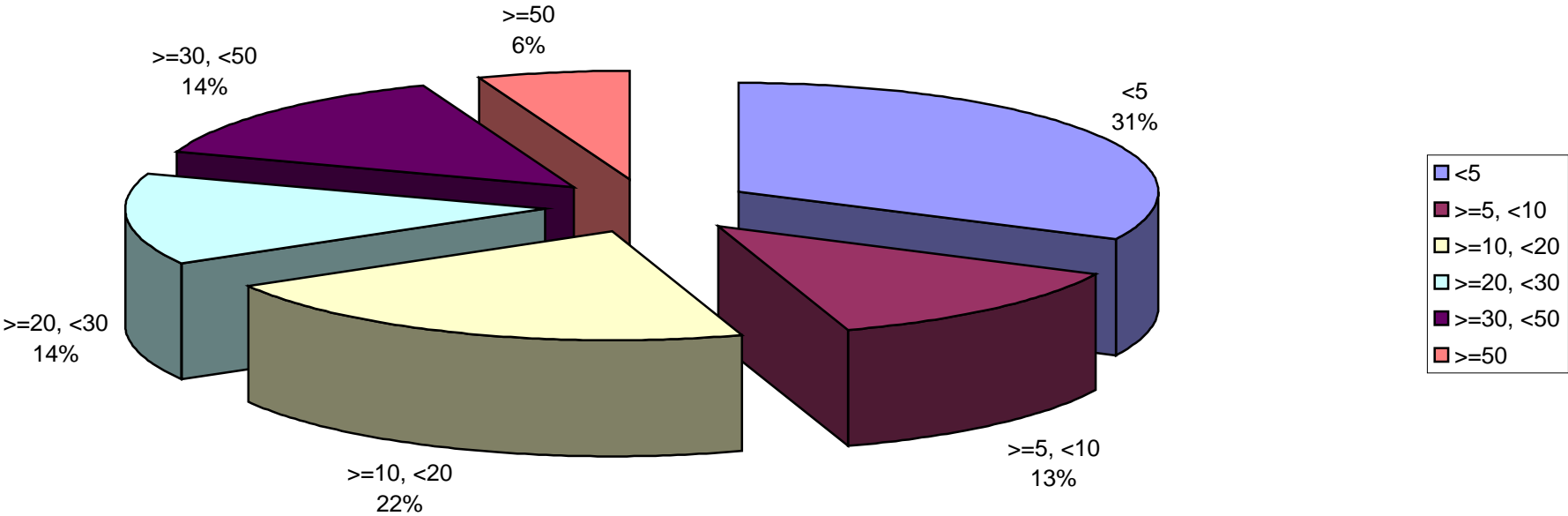


### SHARE OF CUSTOMS DUTIES IN NATIONAL REVENUES





**PERCENTAGE DISTRIBUTION OF COUNTRY GROUPS WITH DIFFERENT LEVELS OF SHARE OF THE CUSTOMS DUTIES**



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**PERCENTAGES OF NATIONAL REVENUES REPRESENTED BY  
CUSTOMS DUTIES AND AVERAGE CUSTOMS DUTIES**

**HIGH INCOME COUNTRIES**

	GNP per capita	Share of Customs Duties			Average Customs Duty Rate		
		1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year	1 <sup>st</sup> Year	2 <sup>nd</sup> Year	3 <sup>rd</sup> Year
<b>Australia</b>	20,650	3.31	2.70	2.64	4.20	3.74	3.70
<b>Austria</b>	27,920	2.26	1.36	1.04	1.53	0.88	0.68
<b>Bahamas</b>	—	62.17	55.66	52.86	24.18	25.71	26.74
<b>Belgium</b>	26,730	1.65	1.62	1.65	0.86	0.85	0.82
<b>Canada</b>	19,640	4.04	3.68	3.32	2.69	2.09	1.73
<b>Cyprus</b>	—	15.98	12.83	12.05	8.08	6.58	6.08
<b>Denmark</b>	34,890	0.67	0.62	0.63	1.01	0.90	0.84
<b>Finland</b>	24,790	1.17	0.79	0.64	1.22	0.85	0.70
<b>France</b>	26,300	0.60	0.51	0.48	0.70	0.61	0.57
<b>Germany</b>	28,280	1.34	1.32	1.22	1.15	1.08	0.93
<b>Greece</b>	11,640	0.88	0.80	0.79	0.79	0.73	0.72
<b>Iceland</b>	27,580	1.73	1.67	1.57	1.68	1.53	1.34
<b>Ireland</b>	17,790	1.53	1.63	1.67	1.02	1.05	0.94
<b>Israel</b>	16,180	0.62	0.57	0.59	0.56	0.52	0.59
<b>Italy</b>	20,170	0.51	0.40	0.39	0.71	0.63	0.60
<b>Japan</b>	38,160	1.61	1.75	1.68	3.20	3.41	3.59
<b>Korea (Rep.)</b>	10,550	8.16	8.17	8.29	4.45	4.39	4.21
<b>Kuwait</b>	—	69.89	79.12	76.85	2.80	2.87	3.32
<b>Luxembourg</b>	45,440	0.51	0.53	0.45	0.28	0.29	0.27
<b>Netherlands</b>	25,830	2.15	1.94	2.04	1.22	1.09	1.06
<b>New Zealand</b>	15,830	2.67	2.68	2.98	3.62	3.90	4.13
<b>Norway</b>	36,100	0.99	1.26	1.01	1.00	1.31	1.07
<b>Portugal</b>	11,010	0.72	0.68	0.56	0.55	0.51	0.42
<b>Singapore</b>	32,810	1.98	2.10	1.97	0.22	0.24	0.23
<b>Spain</b>	14,490	0.93	0.73	0.81	0.99	0.68	0.70
<b>Sweden</b>	26,210	2.35	1.76	1.81	1.72	1.46	1.37
<b>Switzerland</b>	43,060	2.76	2.35	2.11	1.00	0.84	0.79
<b>United Arab Emirates</b>	—	0.00	0.00	0.00	0.00	0.00	0.00
<b>United Kingdom</b>	20,870	1.24	1.20	1.20	1.52	1.46	1.42
<b>United States</b>	29,080	2.24	1.96	1.76	2.44	2.19	1.99
<b>EC</b>	-	18.58	17.78	16.63	2.25	2.02	1.90
<b>AVERAGE</b>		6.56	6.41	6.17	2.50	2.40	2.37

**MIDDLE INCOME COUNTRIES**

	GNP per capita	Share of Customs Duties			Average Customs Duty Rate		
		1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year
<b>Argentina</b>	8,950	8.07	7.68	8.67	7.85	7.93	8.12
<b>Bahrain</b>	—	45.12	41.05	45.60	57.58	56.86	62.44
<b>Botswana</b>	3,310	31.25	37.72	37.23	16.15	15.63	15.61
<b>Brazil</b>	4,790	4.20	4.32	4.41	7.77	7.92	8.66
<b>Croatia</b>	4,060	13.80	14.81	14.60	9.37	8.22	9.05
<b>Czech Republic</b>	5,240	6.95	6.97	5.14	2.60	2.62	1.73
<b>Estonia</b>	3,360	0.70	0.01	0.01	0.21	0.00	0.00
<b>Grenada</b>	3,000	18.86	20.33	19.96	7.71	9.95	9.83
<b>Hungary</b>	4,510	18.29	15.45	8.66	13.17	10.25	4.16
<b>Lebanon</b>	3,350	47.80	62.85	56.89	7.94	11.19	13.70
<b>Malaysia</b>	4,530	12.92	12.42	13.46	2.89	3.11	3.20
<b>Malta</b>	—	32.26	6.55	6.53	7.23	1.66	1.65
<b>Mauritius</b>	3,870	44.53	42.12	39.29	14.49	11.92	12.08
<b>Mexico</b>	3,700	8.40	5.69	5.44	6.16	3.75	3.19
<b>Panama</b>	3,080	19.96	18.95	20.19	8.55	7.83	8.07
<b>Poland</b>	3,590	11.97	10.29	6.54	12.86	9.41	5.07
<b>Saint Kitts and Nevis</b>	6,160	52.70	51.05	51.24	19.47	17.32	18.05
<b>South Africa</b>	3,210	1.99	1.83	0.29	2.22	2.01	0.30
<b>Trinidad and Tobago</b>	4,250	5.73	9.23	6.86	4.35	8.64	4.84
<b>Turkey</b>	3,130	4.05	4.77	2.82	3.46	3.16	1.78
<b>Uruguay</b>	6,130	5.26	5.13	5.21	5.98	5.50	5.63
<b>Venezuela</b>	3,480	12.00	10.01	9.48	9.33	9.52	9.73
<b>AVERAGE</b>		18.49	17.69	16.75	10.33	9.75	9.40



**LOW INCOME COUNTRIES**

	GNP per capita	Share of Customs Duties			Average Customs Duty Rate		
		1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year	1 <sup>st</sup> year	2 <sup>nd</sup> year	3 <sup>rd</sup> year
<b>Belarus</b>	2,150	3.33	4.41	5.89	0.45	1.66	1.98
<b>Belize</b>	2,740	55.64	31.64	33.24	25.15	15.52	14.60
<b>Bolivia</b>	970	11.16	8.19	8.98	5.12	4.55	4.85
<b>Bulgaria</b>	1,170	11.07	9.50	11.22	5.13	3.26	4.25
<b>Cameroon</b>	620	27.75	23.91	27.14	33.25	17.50	17.66
<b>China</b>	860	10.19	9.56	9.01	2.74	2.71	2.61
<b>Colombia</b>	2,180	9.72	9.65	10.27	8.07	6.40	8.08
<b>Congo (Dem. Rep.)</b>	110	23.77	38.59	32.84	23.44	15.57	23.02
<b>Costa Rica</b>	2,680	20.51	19.38	11.40	6.57	6.80	3.88
<b>Dominican Rep.</b>	1,750	40.97	38.67	38.53	20.26	20.35	19.01
<b>Ecuador</b>	1,570	9.93	9.90	11.80	8.04	8.40	7.50
<b>Egypt</b>	1,200	18.64	19.76	20.45	19.70	19.03	18.43
<b>El Salvador</b>	1,810	17.66	13.32	12.68	7.11	6.04	5.01
<b>Ethiopia</b>	110	31.55	32.11	29.21	17.87	17.46	16.73
<b>Fiji</b>	2,470	23.59	24.38	22.77	11.20	12.31	10.45
<b>Gambia</b>	340	45.07	45.42	44.53	13.51	14.18	13.97
<b>Ghana</b>	390	24.81	28.69	26.05	20.43	9.10	5.44
<b>Guatemala</b>	1,580	24.57	18.44	16.39	26.85	22.77	20.26
<b>India</b>	370	31.60	33.21	34.04	31.19	32.69	34.99
<b>Indonesia</b>	1,110	6.71	4.45	3.70	5.92	3.32	2.79
<b>Iran</b>	1,780	18.97	12.90	18.20	4.72	4.97	10.19
<b>Jordan</b>	1,520	37.22	32.64	31.57	13.72	12.30	11.05
<b>Kenya</b>	340	15.51	17.06	17.11	12.85	11.99	12.57
<b>Latvia</b>	2,430	5.37	4.30	3.70	1.91	1.46	1.39
<b>Lesotho</b>	680	60.51	62.17	68.00	18.91	21.37	26.32
<b>Lithuania</b>	2,260	5.02	4.64	3.83	1.28	1.18	1.20
<b>Madagascar</b>	250	45.57	52.62	53.24	22.72	25.27	35.58
<b>Mongolia</b>	390	17.43	15.03	19.64	7.07	5.14	5.63
<b>Morocco</b>	1,260	20.94	21.08	19.21	19.93	19.74	13.85
<b>Myanmar</b>	—	21.02	20.68	25.60	79.93	61.91	99.95
<b>Namibia</b>	2,110	43.07	30.22	29.68	29.81	20.10	20.14
<b>Nepal</b>	220	33.07	33.76	32.07	8.78	8.46	11.64
<b>Nicaragua</b>	410	25.89	26.35	25.81	12.64	10.47	10.43
<b>Pakistan</b>	500	36.98	32.66	31.83	23.85	25.02	25.09
<b>Papua New Guinea</b>	930	25.64	20.49	20.33	13.83	15.59	13.88
<b>Paraguay</b>	2,000	20.37	18.90	19.32	7.83	8.56	7.14
<b>Peru</b>	2,610	12.69	11.63	10.70	9.83	9.46	8.59
<b>Philippines</b>	1,200	31.43	28.42	23.00	13.37	11.69	8.32
<b>Romania</b>	1,410	7.33	9.10	10.16	5.52	5.69	5.25
<b>Rwanda</b>	210	22.43	28.18	28.63	18.24	16.23	18.40
<b>Saint Vincent and the Grenadines</b>	2,500	51.59	47.93	49.60	23.07	24.04	18.99
<b>Sierra Leone</b>	160	43.25	51.46	47.42	25.09	17.66	49.02
<b>Sri Lanka</b>	800	20.55	19.55	18.49	8.95	8.46	7.71
<b>Syrian Arab Rep.</b>	1,120	13.93	12.45	13.94	20.07	25.06	24.94
<b>Thailand</b>	2,740	18.16	16.18	13.55	7.18	6.89	5.39
<b>Tunisia</b>	2,110	39.96	39.62	37.32	19.74	18.54	18.83
<b>Yemen</b>	270	32.64	29.44	27.44	13.55	11.15	10.41

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<b>Zambia</b>	370	38.37	12.77	12.65	40.71	11.74	8.56
<b>Zimbabwe</b>	720	18.98	20.27	20.88	15.08	13.69	15.49
<b>AVERAGE</b>		25.15	23.59	23.33	16.17	13.74	15.13

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