



WORLD CUSTOMS ORGANIZATION
ORGANISATION MONDIALE DES DOUANES

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HARMONIZED SYSTEM
COMMITTEE

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NC0665E1
(+ Annexes I to II)

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

(Item II.7 on Agenda)

Reference documents :

NC0013E1 (HSC/23)
NC0090E2, Annex C/8 (HSC/23 - Report)
NC0177E1 (HSC/25)
NC0250E2, Annex C/3 (HSC/25 - Report)

NC0354E1 (HSC/27)
NC0430E2, paras. 47-49, (HSC/27 - Report)
NC0522E1 (HSC/29)
NC0590E2, paras. 43-47, (HSC/29 - Report)

I. INTRODUCTION

1. In order to provide accurate information to all Member administrations about the share of national revenues represented by Customs duties and for a better understanding of the significance of the classification work performed by the HS Contracting Parties, the Secretariat has undertaken this survey on an annual basis since 1999 (see the above reference documents).

II. SECRETARIAT SURVEY

2. Taking into account the comments made at the 29th Session (see NC0590E2, paras. 43-47(HSC/29 - Report)) , the Secretariat has updated the information provided in Doc. NC0522E1, as set out in Annexes I and II. This year's survey is again based on information obtained mainly from publications issued by other international organizations, such as the IMF (International Monetary Fund) and the European Community. The survey in 1999 was limited to 74 HS Contracting Parties, including the EC. The survey this year covers 143 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 show trends effectively, available data for the five years from 1996 to 2000 were used.

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3. Annex I to this document provides the percentage of national revenues represented by Customs duties for 143 "countries" during the five years from 1996 to 2000 in respect of which data were available.
4. Annex II shows the distribution of country groups with different levels of the share of Customs duties in terms of national revenues in 2000 (data available for 104 "countries" only). In the case of about one-fifth of the "countries" surveyed (20 "countries"), more than 30 % of national revenues came from Customs duties. For more than 60% of the "countries" (62 "countries"), over 10 % of the national revenues were derived from Customs duties. On the other hand, for about one-fifth of the "countries" surveyed (22 "countries"), less than 5 % of the national revenues came from Customs duties.

III. SECRETARIAT COMMENTS

5. In view of the foregoing, and as pointed at previous sessions, it can be seen that Customs duties have continued to play an important role in the national revenues of the vast majority of developing countries even though their importance is very gradually diminishing. On the other hand, the role of duties in developed countries has overall been much less significant due to their efforts to reduce or eliminate tariff barriers over many years. Nevertheless, the Secretariat is aware that in many developed countries individual tariff rates remain important and overall duty collections are not insignificant.
6. It should also be stressed that the information provided in this document is limited to the collection of Customs duties and does not reflect the complete fiscal role played by many Customs administrations which often includes the collection of excise duties and indirect taxes such as value added taxes.

IV. CONCLUSION

7. The Committee is requested to take note of the results of this survey and to supplement our information to the extent possible.

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PERCENTAGE OF NATIONAL REVENUES REPRESENTED BY CUSTOMS DUTIES					
Countries, Territories, Customs or Economic Unions using the HS	1996	1997	1998	1999	2000
Albania	25.53	27.02	22.23	17.51	16.12
Algeria	29.05	23.42	22.89	25.48	24.69
Antigua and Barbuda	28.31	28.46	28.00	-	-
Argentina	8.67	10.34	9.62	8.30	6.95
Armenia		10.23	8.13	5.10	5.71
Australia	2.70	2.64	2.78	2.49	2.30
Azerbaijan	19.65	8.93	12.84	11.77	-
Bahamas	51.96	52.50	50.98	50.23	47.42
Bahrain	41.05	45.60	48.14	47.20	43.79
Bangladesh	30.13	29.59	30.05	26.26	25.27
Barbados	8.08	9.25	9.22	7.77	-
Belarus	5.88	11.74	-	-	-
Belize	31.64	33.24	34.18	37.33	36.39
Benin	12.94	15.58	12.04	12.73	16.75
Bhutan	2.26	2.52	2.39	3.49	2.93
Bolivia	8.19	8.98	8.78	8.29	8.12
Brazil	-	5.29	5.94	-	-
Burundi	18.92	16.67	18.68	17.80	-
Bulgaria	9.50	11.22	10.58	6.06	4.50
Burkina Faso	26.88	25.89	23.91	19.06	12.66
Cambodia	62.66	56.16	54.83	43.82	36.34
Cameroon	15.43	16.26	15.49	-	-
Canada	2.22	2.05	1.70	1.43	1.76
Cape Verde	25.67	25.06	26.88	27.35	28.64
Central African Rep.	29.39	36.32	35.79	29.33	-
Chad	32.08	30.51	38.25	29.26	27.09
Chile	11.00	10.06	9.50	8.46	7.63
China	9.01	7.59	6.55	10.11	-
Colombia	8.98	9.44	11.11	8.55	-
Congo (Dem. Rep)	30.20	32.48	35.96	28.61	23.43
Congo (Rep.)	40.32	39.37	28.62	19.27	22.87
Costa Rica	11.40	12.56	10.97	7.34	6.90
Côte d'Ivoire	34.44	34.16	32.69	31.88	27.4
Croatia	13.60	14.61	10.52	11.58	9.75
Cyprus	11.10	8.84	5.83	-	-
Czech Republic	7.11	5.19	4.45	3.65	4.03
Dominica	16.95	16.45	15.82	-	-
Dominican Rep.	38.53	37.97	38.45	41.74	46.10
Ecuador	17.81	22.68	29.65	22.30	20.49

Egypt	20.61	19.93	-	-	-
El Salvador	13.32	12.68	11.76	11.06	9.85
Estonia	0.01	0.01	0.00	-	0.24
Ethiopia	19.91	19.21	19.56	17.37	17.14
Fiji	22.77	24.67	28.48	22.77	25.31
Gabon	11.15	12.34	15.54	12.61	13.98
Georgia	-	15.46	16.00	5.80	9.52
Ghana	15.62	17.60	17.16	-	-
Grenada	25.45	26.43	26.53	23.88	23.08
Guatemala	18.44	16.39	14.47	13.09	11.98
Guinea	13.30	16.04	14.62	-	-
Guinea Bissau	21.04	20.74	30.05	19.06	21.10
Guyana	11.75	11.74	11.88	10.28	-
Haiti	15.70	21.78	20.53	-	-
Honduras	22.88	21.32	17.06	-	-
Hong Kong, China	6.05	5.35	6.68	6.60	6.42
Hungary	15.45	8.66	6.11	5.57	4.68
Iceland	1.57	1.22	1.21	1.19	-
India	33.12	28.62	27.98	28.04	26.67
Indonesia	3.70	2.98	1.61	2.33	-
Iran	13.51	13.38	14.76	10.03	18.29
Israel	1.06	1.02	0.97	1.01	0.93
Jamaica	11.24	12.02	11.27	10.31	8.86
Japan	2.01	1.77	1.68	1.77	1.67
Jordan	31.57	28.57	30.06	27.79	23.71
Kazakhstan	-	4.74	5.34	4.51	5.13
Kenya	17.62	16.56	18.39	18.30	-
Korea (Rep.)	8.17	8.29	5.66	6.20	6.24
Kuwait	79.12	76.85	70.34	27.87	-
Kyrgyzstan	6.94	6.37	7.83	5.14	3.58
Lao	24.74	17.24	13.29	10.43	11.02
Latvia	4.30	3.70	2.96	2.43	2.14
Lebanon	56.89	60.18	58.86	38.95	-
Lesotho	64.74	65.75	61.03	62.64	57.99
Liberia		14.29	35.66	31.28	32.44
Lithuania	4.64	3.83	3.29	2.73	2.13
Macedonia (FYRM)		14.86	17.66	19.10	14.60
Madagascar	53.24	54.93	59.24	57.43	53.53
Malawi	18.02	19.56	17.16	15.33	12.37
Malaysia	12.42	13.46	8.16	9.85	7.39
Maldives	63.19	63.97	63.86	64.31	63.71
Mali	34.78	36.98	36.74	33.70	28.38
Malta	3.21	3.14	3.06	3.16	-
Mauritania	21.29	20.77	18.98	17.09	-
Mauritius	41.66	39.50	38.48	32.60	33.42
Mexico	5.44	5.08	5.48	5.53	-

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Moldova	3.55	6.22	5.59	5.43	5.84
Mongolia	18.17	7.33	0.95	5.52	10.07
Morocco	17.34	19.67	20.06	20.08	-
Mozambique		19.17	19.00	18.25	18.91
Myanmar	25.60	17.34	9.51	8.82	12.56
Namibia	32.78	30.58	3.28	33.96	40.44
Nepal	33.07	33.17	31.84	31.68	31.13
New Zealand	2.68	2.98	2.62	1.70	2.00
Nicaragua	9.68	12.22	15.96	9.53	9.43
Niger	37.89	42.21	46.12	41.95	43.36
Nigeria	23.33	23.29	26.02	-	-
Norway	0.56	0.67	0.75	0.68	0.58
Pakistan	30.35	27.82	21.69	16.88	14.03
Panama	18.70	20.39	22.51	-	-
Papua New Guinea	21.97	21.96	24.65	26.96	-
Paraguay	19.43	19.56	19.30	16.63	18.22
Peru	12.00	11.06	12.41	12.90	12.73
Philippines	28.42	23.00	18.24	20.04	20.65
Poland	10.29	6.54	4.97	4.62	4.00
Romania	10.16	8.82	9.60	9.09	7.49
Russia	-	-	10.64	8.74	6.42
Rwanda	29.56	24.59	21.88	13.91	14.24
Saint Lucia	28.92	28.26	27.54	25.28	22.59
Saint Vincent and the Grenadines	47.93	50.75	47.19	42.22	38.65
Sao Tome and Principe	29.21	22.17	27.60	33.83	30.13
Senegal	48.28	45.13	42.83	37.68	33.66
Seychelles	68.69	68.93	67.94	63.73	63.08
Sierra Leone	51.46	47.42	53.93	49.76	-
Singapore	2.10	1.97	2.24	2.40	2.47
Slovakia	6.81	8.54	7.38	7.64	7.47
Slovenia	13.20	8.73	6.24	5.14	4.14
Solomon Islands	22.32	23.93	30.08	-	-
South Africa	4.21	2.76	2.85	2.90	3.28
Sri Lanka	19.55	18.76	19.10	16.70	13.14
Sudan	31.33	26.73	28.09	35.09	-
Swaziland	52.56	53.48	52.69	51.57	54.70
Switzerland	2.11	2.60	2.10	2.67	-
Syrian Arab Rep.	13.94	11.85	13.63	11.72	-
Tajikistan	-	-	14.70	16.32	18.82
Tanzania	33.84	31.91	35.51	32.17	-
Thailand	16.18	13.55	10.06	10.62	12.70
Tonga	64.22	62.87	63.06	65.02	65.56
Trinidad and Tobago	5.81	7.49	9.32	8.99	7.39
Tunisia	37.32	20.06	18.46	16.55	15.43
Turkey	2.82	2.67	2.00	1.74	1.70

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Uganda	12.89	10.51	10.29	10.59	10.96
Ukraine	-	-	-	7.30	6.48
United Arab Emirates	-	-	-	0.00	0.00
United States	2.05	1.78	1.65	1.56	1.50
Uruguay	5.13	5.21	5.30	5.00	4.53
Vanuatu	56.43	38.14	51.63	41.09	-
Venezuela	10.01	9.48	17.51	14.07	11.98
Viet Nam	28.77	25.52	25.92	22.25	20.73
Yemen	32.64	26.44	27.44	25.88	-
Yugoslavia		50.85	42.86	37.29	34.84
Zambia	12.86	13.62	17.24	17.12	-
Zimbabwe	19.06	18.97	-	15.31	10.38
EC	16.74	16.03	14.95	13.87	14.62

- Notes :
1. National revenues do not include non-tax revenues or social security contributions.
 2. In the case of the EC, revenues means its own resources, which are composed of traditional resources (agricultural levies, levies and other duties provided for in the sugar sector and Customs duties, minus the 25% (10% before 2002) collection expenses currently incurred by the Member States), VAT resources and GNP resources. Customs duties come from the imposition of common Customs tariff duties and other duties on trade with non-Member countries, which are collected by the Member States and paid to the EC after deduction of the collection expenses.
 3. The above data are based on the following sources :
 - "Government Finance Statistics Yearbook 2002", The International Monetary Fund"
 - "Country Information" from the International Monetary Fund Web site
 - "Official Journal of the European Communities Annual Report for Financial Year 1996, 1997, 1998, 1999 and 2000"
 - "Revenue Statistics" for 2002, OECD.

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SHARE OF CUSTOMS DUTIES AS A PERCENTAGE OF NATIONAL REVENUES (2000)

