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ORGANISATION INTERNATIONALE DU CACAO  
МЕЖДУНАРОДНАЯ ОРГАНИЗАЦИЯ ПО КАКАО  
ORGANIZACION INTERNACIONAL DEL CACAO

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**To:** All Members

**From:** The Executive Director

**Subject: Tariffs and Non-Tariffs Measures**

The Executive Director presents his compliments and has the honour to provide Members with the attached report on Tariffs and Non-Tariff Measures.

03 September 2021

## **TARIFFS AND NON-TARIFF MEASURES IN COCOA TRADE**

## TARIFFS AND NON-TARIFF MEASURES

### 1. Introduction

1. In 1994, the Uruguay round of multilateral trade negotiations successfully concluded after eight years. The culmination of these negotiations saw the completion of about 60 Agreements encompassing various aspects of international trade, as well as an umbrella Agreement establishing the World Trade Organization (WTO). Alongside these Agreements, countries also submitted their Schedule of Commitments – their list of tariff reductions and market access for goods and services.

2. Since then, there has been a wave of trade liberalizations, and the cocoa sector has benefited from a reduction in import tariffs in consuming countries. Today, the world trade weighted<sup>1</sup> Most Favoured Nation (MFN) tariff faced by cocoa beans and semi-finished products is lower than that applied to agricultural and food products considered as a stand-alone “commodity”; and it is even lower than that applied to cereals, dairy products, fats and oils. Furthermore, ICCO exporting Members enjoy preferential tariffs from the main cocoa importing countries, but the resulting degree of market access varies from country to country.

3. In parallel to this trade liberalization, countries have increasingly made use of non-tariff measures to correct some of the market failures affecting international trade, and to achieve certain policy objectives such as higher standards, food safety and environmental protection. Within the cocoa sector, sanitary and phytosanitary measures (SPS) and technical barriers to trade (TBT) are the main measures affecting the international cocoa trade. While there is an undeniable need for these types of regulations, it is important for affected countries to receive the necessary technical and financial assistance to secure compliance with these measures, and thus avoid turning them into trade restrictions.

4. One of the specific objectives of the ICCO Secretariat’s 5-year Strategic Plan of Action (SPA) is to promote market access through international trade in the world cocoa economy<sup>2</sup>. In order to accomplish this, the SPA directs the Secretariat to monitor legislation and regulatory standards affecting cocoa trade; and to encourage the conclusion of trade agreements. With this in mind, the present document intends to provide ICCO Members with an overview of the current tariff and non-tariff measures affecting the international cocoa trade.

5. The document is divided into three sections. The first section explores the state of play regarding import tariffs with a particular emphasis on the tariff rates applied to cocoa beans and semi-finished products. The second section provides an overview of non-tariff measures, in particular SPS and TBT measures applied by major cocoa importing countries. The document ends with some policy implications.

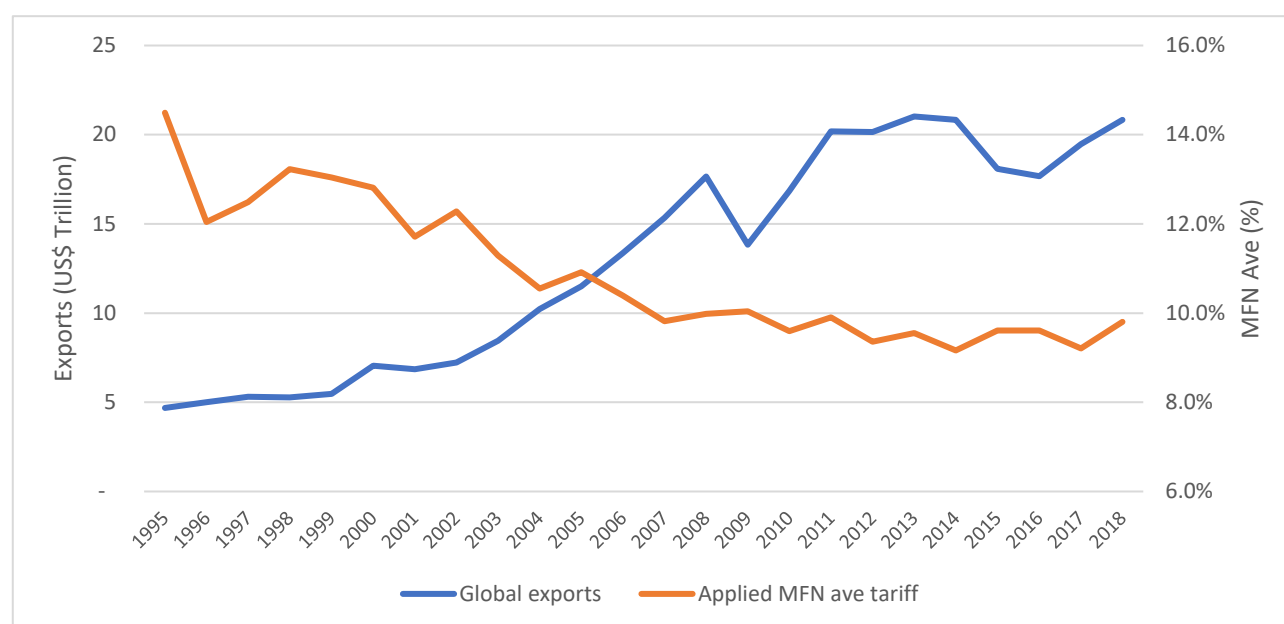
### 2. Tariff Measures

6. Since the end of the Uruguay round of multilateral trade negotiations in 1994, WTO Members started to fulfill their tariff reduction commitments. This process has led to a steady increase in trade flows (**Figure 1**). Nevertheless, the Uruguay Round was the last successful round of multilateral trade negotiations. The new multilateral negotiations that started in November 2001, the Doha Round, have now stalled.

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<sup>1</sup> The weights were set equal to the share of the import values at tariff line.

<sup>2</sup> Reference document EC/14/3/Rev.1

**Figure 1: Global exports and MFN tariffs: 1995 - 2018**

Source 1: World Integrated Trade Solution (WITS) database.

7. Given the slow progress of multilateral negotiations, many WTO Members have opted to engage in bilateral or regional negotiations with other countries willing to commit to greater trade liberalization. Indeed, several ICCO Members have gone beyond the MFN import tariff, set by the WTO, and have sought to reach Preferential Trade Agreements (PTAs) with other trade partners to further lower import tariffs, or to grant unilateral low tariff regimes through a Generalized System of Preferences (GSP), such as the Everything But Arms initiative (EBA) promoted by the European Union, or the US-sponsored African Growth and Opportunity Act (AGOA).

8. Due to the presence of these different agreements and tariff rates in the international trading system, the WTO recognizes a set of accepted tariff schemes for countries to maintain. The MFN is the highest tariff rate that a WTO member is bound to apply to all other WTO members. In practice, however, the MFN tariff acts as a ceiling rate, as countries can apply lower tariffs than the declared MFN rate, for example in the presence of PTAs (reciprocal or unilateral). Preferential tariffs are tariffs negotiated or awarded under PTAs among two or more countries or regions. Under these PTAs, participating countries can agree to levy on each other tariffs lower than the MFN tariffs levied on other WTO Members not part of the PTA.

## 2.1 Tariffs for cocoa beans and semi-finished products

9. **Annex 1** lists the MFN tariff rates applicable to cocoa beans and semi-finished products at the borders of each WTO member. The trade weighted MFN tariff applied to cocoa beans is 0.9%; 6.1% to cocoa liquor; 6.0% to cocoa cake; 4.7% to cocoa butter; and finally, 7.2% to cocoa powder. And, the trade-weighted MFN tariff applied to cocoa beans and semi-finished products as a group (*HS Chapter 18.01 to 18.5*) is 6.4%, which is lower than the trade-weighted MFN average tariff faced by all agricultural and food products, considered as a stand-alone “commodity” (*HS Chapter 01 to 22*) at 8.8%.

10. The trade-weighted MFN average import tariffs applied to cocoa beans and semi-finished products are even lower than the tariffs for specific aggregates of agrifood products, such as cereals (*HS Chapter 12*, 8.5%), animal or vegetable fats and oils (*HS Chapter 15*, 17.7%) and dairy products (*HS Chapter 04*, 14.8%).

**Table 1: Summary of trade weighted MFN tariffs by ICCO Member countries**

	Cocoa Beans 180100	Cocoa Liquor 180310	Cocoa Cake 180320	Cocoa Butter 180400	Cocoa Powder 180500
ICCO Members	0.7%	7.8%	9.7%	6.0%	7.6%
ICCO exporting Members	6.0%	8.7%	11.1%	6.2%	10.8%
ICCO importing Members	0.0%	7.8%	9.5%	6.0%	6.5%

11. **Table 1** shows that importing Member countries have lower tariffs than exporting Member countries. However, it is important to acknowledge that among exporting countries, the tariff level for each commodity line varies greatly. For example, **Annex 1** shows that among exporting countries, the MFN tariffs for cocoa beans is 0% for Malaysia and Peru, but 30% for Cameroon and Gabon. Similar tariff ranges are found for cocoa semi-finished products.

12. Despite the overall low MFN tariffs for cocoa beans and semi-finished products, the above table also shows the so-called tariff escalation: import tariffs increase as the added value of products rises. Indeed, cocoa beans face lower MFN tariffs than cocoa semi-finished products. The *infant industry* argument is often used as a justification: countries protect their nascent key industries from international competition. Still, for countries with a thin fiscal base, import tariffs are an important fiscal instrument, since tax collection can be easily implemented and monitored.

13. As previously mentioned, in the presence of a reciprocal or unilateral preferential agreement, the actual import tariff is lower than that of the MFN. Taking a closer look at the trade relationship between ICCO cocoa exporting countries and the 5 major cocoa importing countries, **Table 2** lists the current PTAs signed between them. The majority of these agreements are Generalized System of Preferences (GSP) which developed countries apply to most developing and least developed countries in a unilateral way, i.e. without reciprocity in market access. Besides GSPs, there are also various reciprocal PTAs among cocoa exporting and importing countries. **Annex 2** includes detailed tables of the tariff rates set by these 5 major cocoa-importing countries on cocoa products under the PTAs with each ICCO exporting Member country.

14. Among the 5 major cocoa importing countries, the European Union (EU) has the largest number of reciprocal PTAs with ICCO exporting countries: (1) the Dominican Republic, Trinidad and Tobago through the EU - CARIFORUM States Economic Partnership Agreement of 2008; (2) Papua New Guinea through the EU - Pacific State EPA of 2011; (3) Cameroon (2014), Côte d'Ivoire (2016) and Ghana (2016) through reciprocal and bilateral Economic Partnership Agreements. Furthermore, the EU has an Economic Integration Agreement (EIA) with Peru and Ecuador, which came into force in 2013 and 2017, respectively. Finally, the EU has an Association Agreement (AA) with Central American countries since 2013, which includes Costa Rica and Nicaragua.

15. **Annex 2** shows that under EU PTAs, all cocoa products enter the EU market duty-free and quota-free. This is also the case for most countries that benefit from EBA, AGOA, or GSP access, except for Nigeria and Indonesia which face tariffs for cocoa semi-finished products. Moreover, four ICCO exporting Members (Brazil, Malaysia, Nigeria and Venezuela) do not have any PTAs with the EU and, therefore, are subject to MFN tariffs on their cocoa products.

16. Japan has reciprocal PTAs with three ICCO exporting Members, Indonesia, Malaysia and Peru, which grants tariff free access to their cocoa products. Most of the remaining ICCO exporting countries benefit from a GSP treatment. However, within the GSP treatment, only the least developed countries

receive tariff free access for their cocoa products, while developing countries face tariff rates of 3.5% for cocoa liquor, 7% for cocoa cake and 10.5% for cocoa powder. Two countries, Brazil and Trinidad and Tobago, do not have a PTA with Japan and therefore face MFN tariffs of 5% for cocoa liquor, 10% for cocoa cake and 12.9% for cocoa powder.

**Table 2: Preferential Tariff Agreements Between Main Cocoa Importing and Exporting Countries**

Trade agreement partners		EU	Switzerland	Russia	US	Japan
Africa	Cameroon	EU - Cameroon EPA	GSP	GSP	GSP, AGOA	GSP
	Congo, Dem. Rep.	GSP, EBA	GSP	GSP	GSP	GSP
	Côte d'Ivoire	EU - Côte d'Ivoire EPA	GSP	GSP	GSP, AGOA	GSP
	Gabon	-	GSP	GSP	GSP, AGOA	GSP
	Ghana	EU - Ghana EPA	GSP	GSP	GSP, AGOA	GSP
	Guinea	GSP, EBA	GSP	GSP	GSP, AGOA	GSP
	Liberia	GSP, EBA	GSP	GSP	GSP, AGOA	GSP
	Madagascar	GSP, EBA	GSP	GSP	GSP, AGOA	GSP
	Nigeria	GSP	GSP	GSP	GSP, AGOA	GSP
	Sierra Leone	GSP, EBA	GSP	GSP	GSP, AGOA	GSP
	Togo	GSP, EBA	GSP	GSP	GSP, AGOA	GSP
Asia	Indonesia	GSP	GSP	GSP	GSP	Japan-Indonesia FTA/EIA, ASEAN-Japan FTA
	Malaysia	-	GSP	GSP	-	Malaysia-Japan FTA/EIA, ASEAN - Japan FTA, CPTPP
	Papua New Guinea	EU - Papua New Guinea / Fiji FTA	GSP	GSP	GSP	GSP
Latin America and the Caribbean	Brazil	-	GSP	GSP	GSP	-
	Costa Rica	EU - Central America FTA/EIA	EFTA - Central America FTA	GSP	CAFTA - DR FTA/EIA	GSP
	Dominican Republic	EU - CARIFORUM States FTA/EIA	GSP	GSP	CAFTA - DR FTA/EIA	GSP
	Ecuador	EU - Andean FTA/EIA	GSP	GSP	GSP	GSP
	Nicaragua	EU - Central America FTA/EIA	GSP	GSP	CAFTA - DR FTA/EIA	GSP
	Peru	EU - Andean FTA/EIA	EFTA - Peru FTA	GSP	US-Peru FTA/EIA	Japan-Peru FTA/EIA, CPTPP
	Trinidad and Tobago	EU - CARIFORUM States FTA/EIA	-	GSP	CBERA	-
	Venezuela	-	GSP	GSP	-	GSP

1. **AGOA:** African Growth and Opportunity Act

2. **CBERA:** Caribbean Basin Economic Recovery Act

3. **CPTPP:** Comprehensive and Progressive Agreement for Trans-Pacific Partnership

4. **EBA:** Everything but Arms Initiative

5. **EFTA:** European Free Trade Association

6. **EIA:** Economic Integration Agreement

7. **EPA:** Economic Partnership Agreement

8. **FTA:** Free Trade Agreement

9. **GSP:** Generalized system of preferences

17. The Russian Federation provides GSP treatment to all ICCO exporting Members, and it has not signed any reciprocal PTA with another ICCO Member country. Furthermore, since cocoa products are not included in the preferential access under the GSP, cocoa products face the MFN tariffs of 0.0% for cocoa beans, 0.0% for cocoa liquor, 5% for cocoa cake, 0.0% for cocoa butter, and 5% for cocoa powder.

18. Switzerland has signed reciprocal PTAs with two ICCO exporting Members, Costa Rica and Peru. Furthermore, the country provides GSP treatment to the remaining ICCO exporting countries, with the exception of Trinidad and Tobago which faces MFN tariffs for its cocoa products. Under both reciprocal and unilateral PTAs, Switzerland offers tariff-free access for cocoa beans and semi-finished products, which gives them a considerable advantage over MFN tariffs, as they could be as high as 16.9% for cocoa cake.

19. In the case of the USA, there are five reciprocal PTAs with ICCO exporting Members, all from Latin America and the Caribbean. The USA has an Economic Integration Agreement (EIA) with Central American countries and the Dominican Republic, which also includes Costa Rica and Nicaragua, since 2004. Similarly, it reached an EIA with Peru in 2009. Lastly, Trinidad and Tobago enjoy preferential access to the US market under the Caribbean Basin Economic Recovery Act (CBERA), established in 1984. However, **Annex 1** shows that the USA already applies 0.0% MFN tariff rates to most cocoa beans and semi-finished products, except for cocoa cake (0.12%) and cocoa powder (0.21%). As a result, the presence of PTAs with ICCO exporting Members does not provide a considerable tariff benefit.

20. From the above analysis, it is important to highlight that the benefits of having PTAs depend on the one hand on the level of MFN tariffs applied by importing countries, and on the other hand, on the type of PTA – unilateral or reciprocal – granted to a country/region or established by two or more countries. To start, if importing countries already provide low or 0.0% MNF tariffs for cocoa products, then the presence of PTAs does not provide a greater advantage in terms of tariff reduction, such is the case of the US. Secondly, while in some cases GSP schemes provide tariff-free access to cocoa products, such as Switzerland's GSP, this is not the case with all GSP, as shown in the case of the Russian and Japanese schemes. On the contrary, all reciprocal PTAs between the 5 cocoa importing countries and ICCO exporting Members provide tariff-free access for cocoa products.

### **3. Non-Tariff Measures (NTM)**

21. Non-Tariff Measures (NTM) are trade policies other than tariffs that can have an impact on trade flows by affecting either volumes or prices, or both. These measures are implemented to address potential markets failures, such as information asymmetries, externalities and monopolies, which result in negative or undesirable outcomes in a society. As such, governments establish NTMs to pursue various social, public health, environmental, or other non-economic policy objectives.

22. While there is an undeniable need for these types of policy measures, the impact that they can have on trade is difficult to assess, as it differs across countries and sectors of the economy. In many cases, developing and least developed countries may encounter technical difficulties in the implementation and/or assessment product conformity and other requirements they may have to comply with. As a result, many governments from affected countries tend to see them as protectionist trade barriers.

23. Among the many measures classified within the International Classification of Non-tariff Measures, as seen in **Table 3**, Sanitary and Phytosanitary (SPS) measures and Technical Barriers to

Trade (TBT) measures are most commonly used by countries, and the most important ones affecting the trade of cocoa beans and semi-finished products.

24. Given the prevalence of these two particular measures, during the Uruguay Round of multilateral trade negotiations, countries negotiated the establishment of the Agreement on the Application of Sanitary and Phytosanitary Measures and the Agreement on Technical Barriers to Trade.

### ***3.1 The Agreement on the Application of Sanitary and Phytosanitary Measures (SPS)***

25. The SPS Agreement entered into force in 1995<sup>3</sup>, and it is concerned with setting the basic rules for food safety and animal and plant health requirements. This Agreement tries to balance, on the one hand, the right of governments to ensure that food is safe for their consumers and to protect animals and plants from pests and diseases as well as contaminants, and on the other hand, that trade flows are not unnecessarily restricted with unjustified measures.

26. The SPS Agreement allows countries to maintain their own sanitary and phytosanitary protection measures. However, these measures should be based on the analysis and assessment of objective scientific data; they should be applied only to the extent necessary to achieve their purpose; and they should not arbitrarily discriminate between countries with similar conditions.

27. Furthermore, the Agreement encourages countries to harmonize their national SPS measures with international standards, guidelines and recommendations developed by recognized international bodies. The Agreement leaves the opportunity for countries to implement national measures that are more restrictive than international ones, if these countries can present scientific justification demonstrating that the international standard is not sufficient to provide the needed protection in the country.

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<sup>3</sup> The SPS Agreement is one of the various agreements contained in the Final Act of the Uruguay Round, signed on 15 April 1994, that entered into force on 1 January 1995.



**Table 3: Classification of Non-Tariff Measures**

<b>Imports</b>	<b>Technical measures</b>	<b>A</b>	Sanitary and phytosanitary measures
		<b>B</b>	Technical barriers to trade
		<b>C</b>	Pre-shipment inspection and other formalities
	<b>Non-technical measures</b>	<b>D</b>	Contingent trade-protective measures
		<b>E</b>	Non-automatic import licensing, quotas, prohibitions, quantity-control measures and other restrictions not including sanitary and phytosanitary measures or measures relating to technical barriers to trade
		<b>F</b>	Price-control measures, including additional taxes and charges
		<b>G</b>	Finance measures
		<b>H</b>	Measures affecting competition
		<b>I</b>	Trade-related investment measures
		<b>J</b>	Distribution restrictions
		<b>K</b>	Restrictions on post-sales services
		<b>L</b>	Subsidies and other forms of support
		<b>M</b>	Government procurement restrictions
		<b>N</b>	Intellectual property
		<b>O</b>	Rules of origin
	<b>Exports</b>	<b>P</b>	Export-related measures

Source 2: UNCTAD Publication: *International Classification of Non-Tariff Measures*, 2019

28. Lastly, within the World Trade Organization, a Special Committee on SPS was established as a forum for Members to exchange information on the implementation of the SPS Agreement, as well as review countries' compliance with the Agreement.

### 3.2 *The Agreement on Technical Barriers to Trade<sup>4</sup> (TBT)*

29. The latest TBT Agreement – which includes a *Code of Good Practice for the Preparation, Adoption and Application of Standards* – entered into force in 1995. It was built upon a previous TBT Agreement, known as the Standards Code, established in 1979 as a plurilateral agreement, having only 46 signatory countries. The current TBT Agreement, as a multilateral agreement, is binding on all WTO Members.

30. The TBT Agreement ensures the proper implementation of product requirements in regulations and standards, as well as the procedures needed to assess compliance with such requirements. Therefore, the TBT Agreement covers the correct application of 3 technical measures: technical regulations, standards and conformity assessment procedures.

31. While the TBT Agreement recognizes the right of countries to establish their own technical measures, it also applies certain principles that countries must adhere to. To start, it encourages countries

<sup>4</sup>The TBT Agreement is one of the various agreements contained in the Final Act of the Uruguay Round, signed on 15 April 1994, that entered into force on 1 January 1995.

to base their measures on international standards and promote mutual recognition of measures among countries. Furthermore, the Agreement states that TBT measures shall not create unnecessary barriers to trade and that they must be applied on a non-discriminatory basis against foreign products or among foreign products.

32. Besides these principles, the Agreement recognizes the challenges that such technical measures could pose for developing countries. As a result, the Agreement includes provisions on technical assistance and “special and differentiated treatment,” giving special rights and flexibilities for developing and least developed countries, such as treating them more favorably than other countries.

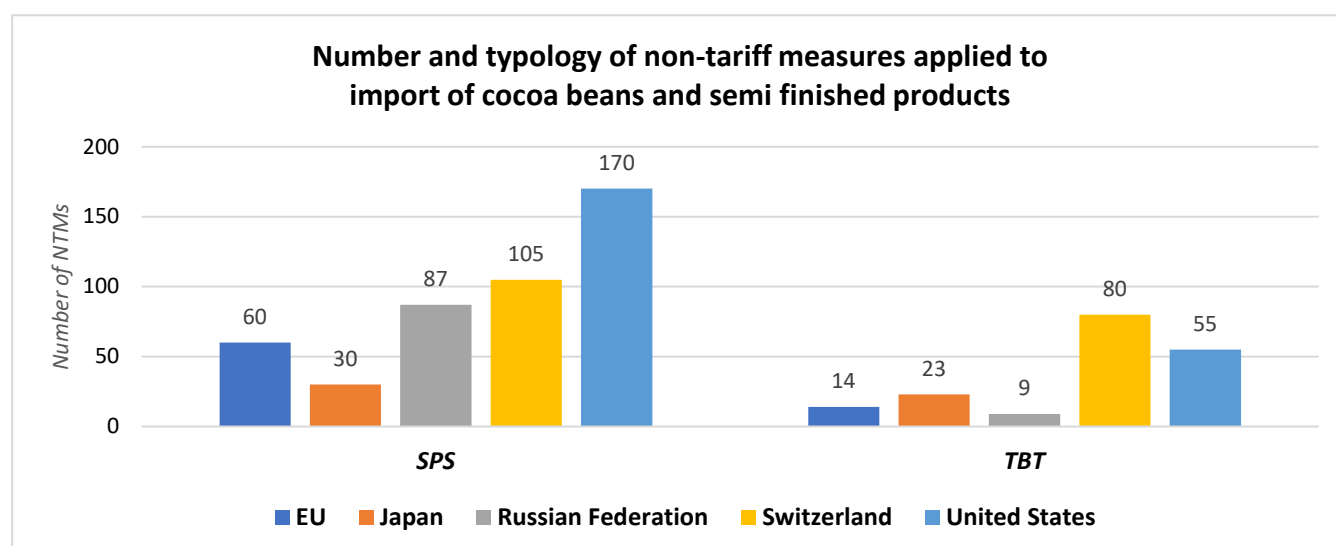
### 3.3 *Non-Tariff Measures in the cocoa sector*

33. As corroborated by the data from the World Integrated Trade Solution (WITS), the majority of non-tariff measures affecting the imports of cocoa and cocoa semi-finished products are SPS and TBT measures.

34. **Annex 3** provides a record on the number of measures that each ICCO importing Member, as well as the USA and Japan, apply to imports of cocoa and semi-finished products. The data is comprised of technical measures only (Chapters A and B). Furthermore, below is a summary table of the number of SPS and TBT measures affecting the import of cocoa beans and semi-finished products (cocoa liquor, cocoa cake, cocoa butter, cocoa powder), per country:

**Table 4: Summary of the number of NTMs faced by cocoa and semi-finished products**

Importing country/ Product line	European Union		Japan		Russian Federation		Switzerland		United States	
	SPS	TBT	SPS	TBT	SPS	TBT	SPS	TBT	SPS	TBT
180100 - Cocoa Beans	4	2	2	2	15	1	21	16	19	5
180310 - Cocoa Liquor	14	3	7	1	18	2	21	16	38	13
180320 - Cocoa Cake	14	3	7	1	18	2	21	16	38	13
180400 - Cocoa Butter	14	3	7	18	18	2	21	16	37	11
180500 - Cocoa Powder	14	3	7	1	18	2	21	16	38	13
<b>Total</b>	<b>60</b>	<b>14</b>	<b>30</b>	<b>23</b>	<b>87</b>	<b>9</b>	<b>105</b>	<b>80</b>	<b>170</b>	<b>55</b>



35. The USA apply 225 NTMs to the import of cocoa beans and semi-finished products, of which 170 SPS measures. At the other end of the spectrum, Japan applies 53 NTMs, of which 30 SPS measures.

36. It is important to highlight that there are consistently more SPS than TBT measures. Furthermore, in all countries but Switzerland, cocoa semi-finished products face a greater number of NTMs than cocoa beans. It is important to reiterate the key role that SPS and TBT measures play in safeguarding consumers' health, in protecting animals and plants, as well as setting important environment and social standards.

37. While recognizing the benefits of these measures, it is also essential to highlight the potential burden that such measures represent for many countries that must comply with them. Cocoa importing countries that establish SPS and TBT measures should continue to provide the transparency and technical assistance necessary for affected stakeholders to be able to comply with such standards and avoid unnecessary trade flow disruptions.

38. Aside from this bilateral assistance, exporting countries should also take full advantage of the assistance available from certain multilateral funds or facilities, such as the Standards and Trade Development Facility (STDF)<sup>5</sup>, which provides assistance and funding for countries to comply with SPS measures. Another relevant institution is the Trade Facilitation Agreement Facility (TFAF)<sup>6</sup>, established to assist countries to fully implement and benefit from the Trade Facilitation Agreement (TFA) (ref. document CB/37/3). This Agreement focuses largely on border clearance procedures and transit regimes, which in most cases reflect the presence of NTMs. One of the TFA's main goals is therefore to reduce trade transaction costs incurred in the enforcement of NTMs.

## 4. POLICY IMPLICATIONS

### 4.1 *Tariff measures in the cocoa sector*

39. The above analysis shows that the presence of PTAs and GSPs greatly influences the tariff rates applied to cocoa imports. These differences influence tax earnings of importing and exporting countries as well as trade flows and the trade decision of the private sector in these countries.

40. In general, very low import tariffs are applied to imports of cocoa and semi-finished products. Their trade-weighted MFN tariff is lower than the tariffs applied to agricultural and food products. However, a tariff escalation is observed, as both cocoa exporting and importing countries apply higher tariffs to cocoa semi-finished products. Nevertheless, the phenomenon of tariff escalation appears in other supply chains.

41. Cocoa trade has been positively affected by the presence of preferential tariffs that trade partners have established under unilateral and reciprocal trade concessions. While all unilateral GSP schemes apply lower tariffs for cocoa products compared to MFN tariffs, they will not necessarily result in a free market access. For example, Japan offers GSP access to most ICCO exporting countries; however, GSP tariffs can reach 10.5% as is the case for cocoa powder. On the other hand, Switzerland applies 0.0% tariffs for cocoa beans and semi-finished products within its GSP scheme.

42. PTAs, however, establish free market access. Looking at reciprocal PTAs with African exporting countries, three of the four major cocoa exporters – Côte d'Ivoire, Ghana and Cameroon – have signed

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<sup>5</sup> STDF: Standards and Trade and Development Facility [www.standardsfacility.org](http://www.standardsfacility.org)

<sup>6</sup> TFAF: Trade Facilitation Agreement Facility [www.tfafacility.org](http://www.tfafacility.org)

an Economic Partnership Agreement (EPA) with their biggest cocoa export market, the EU. Nigeria, which has not signed the EPA with the EU but enjoys GSP from the EU, faces tariffs of up to 6.1% for some of its cocoa semi-finished products. In this case, the differences in tariff rates show that, in terms of market access for cocoa products, it is best to reach a reciprocal PTA among trade partners, rather than rely on GSP access.

43. Another important aspect for cocoa exporting countries to consider is that GSP schemes are linked to the level of economic development of a country. Therefore, as countries surpass a certain income level threshold, they lose access to GSP schemes and, in the absence of a reciprocal PTA, they would start facing MFN tariffs for their cocoa products.

44. Lastly, the benefits of reaching a reciprocal PTA depend also on the level of MFN tariffs that importing countries apply to cocoa products. If an importing country applies MFN tariffs that are 0.0% or close to 0.0%, as is the case of the United States, then reaching a PTA with the US would not necessarily generate extra benefits in terms of tariff reduction for cocoa exports.

#### 4.2 *Non-tariff measures in the cocoa sector*

45. Regarding NTMs, as consumers and interest groups in cocoa importing countries continue to demand higher quality, health, and environmental standards on imported agricultural commodities, including cocoa, the importance of NTMs will only increase as tools used by governments to meet an ever-increasing number of consumer concerns.

46. Furthermore, the analysis on NTMs shows that in the five cocoa importing countries examined, most of the NTMs are applied on imports of cocoa semi-finished products. Therefore, cocoa exporting countries must consider the direct implications that these measures could have on their strategies and plans to increase processing at local level in order to export semi-finished products.

47. As a short-term solution, cocoa producing countries could search for alternative markets for their products that do not require the same level of NTMs. However, these types of solutions might be limited and temporary at best, as these new markets might not be able to absorb all the affected volumes. Moreover, they might offer lower prices for their products. This short-term strategy would help cocoa exporting countries to reduce the potential initial shock while they find ways to adapt to the new regulations.

48. As a long-term strategy, cocoa exporting countries should fully use the assistance provided by multilateral organizations, such as STDF and TFAF. These facilities provide countries with the technical and financial support to comply with the new measures. Similarly, affected countries should continue to strengthen the channels of direct and indirect dialogue with countries applying such measures, so as to voice their particular concerns and find workable solutions to limit the trade impact of such measures. Affected countries should, for example, actively participate in public consultations regarding any upcoming new regulation.

49. Finally, it is worth noting that the European Union is currently preparing a new legislation which will most likely require a mandatory due diligence for businesses operating in domestic and international commodity supply chain. If these actions are taken, this legislation will probably be classified as a Non-Tariff Measure, falling under Chapter B – *Technical Barriers to Trade*. This is because it will be concerned with the application of environmental and human rights related processes for certain commodities, as well as potential new labelling and certification requirements.

50. The ICCO Secretariat stands ready to support Members to find ways to address these issues. The Secretariat has previously assisted exporting Members to coordinate and apply for funding from STDF to develop and implement projects regarding SPS measures affecting cocoa products. Furthermore, the ICCO remains an effective multilateral platform for dialogue and discussion among its Members, where compromises and solutions can be proposed to address some of the burdens deriving from NTMs.

**ANNEX 1: MFN TARIFFS APPLIED BY ALL WTO MEMBERS TO THE IMPORT OF COCOA BEANS AND COCOA SEMI-FINISHED PRODUCTS**

Importing Countries	Cocoa Beans	Not Defatted Cocoa Liquor	Cocoa Cake / Wholly or Partially Defatted Cocoa Liquor	Cocoa Butter	Cocoa Powder
	180100	180310	180320	180400	180500
	MFN	MFN	MFN	MFN	MFN
<b>Afghanistan</b>	2.50%	5.00%	5.00%	3.50%	5.00%
<b>Albania</b>	10.00%	10.00%	10.00%	10.00%	10.00%
<b>Algeria</b>	5.00%	15.00%	15.00%	15.00%	15.00%
<b>Angola</b>	0.00%	20.00%	20.00%	20.00%	20.00%
<b>Anguila</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Antigua and Barbuda</b>	5.00%	5.00%	5.00%	5.00%	12.50%
<b>Argentina</b>	10.00%	12.00%	12.00%	12.00%	14.00%
<b>Armenia</b>	0.00%	0.00%	5.00%	0.00%	5.00%
<b>Aruba</b>	6.00%	6.00%	6.00%	6.00%	6.00%
<b>Australia</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Austria</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Azerbaijan</b>	15.00%	15.00%	15.00%	15.00%	15.00%
<b>Bahamas, The</b>	40.00%	40.00%	40.00%	40.00%	0.00%
<b>Bahrain</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Bangladesh</b>	10.00%	10.00%	10.00%	10.00%	25.00%
<b>Barbados</b>	5.00%	5.00%	5.00%	5.00%	12.50%
<b>Belarus</b>	0.00%	0.00%	5.00%	0.00%	5.00%
<b>Belize</b>	5.00%	5.00%	5.00%	5.00%	0.00%
<b>Benin</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Bermuda</b>	12.50%	12.50%	12.50%	12.50%	12.50%
<b>Bhutan</b>	30.00%	30.00%	30.00%	30.00%	30.00%
<b>Bolivia</b>	11.67%	15.00%	15.00%	15.00%	10.00%
<b>Bosnia and Herzegovina</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Botswana</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Brazil</b>	10.00%	12.00%	12.00%	12.00%	14.00%
<b>Brunei</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Bulgaria</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Burkina Faso</b>	5.00%	10.00%	10.00%	10.00%	35.00%

<b>Burundi</b>	10.00%	0.00%	0.00%	0.00%	0.00%
<b>Cambodia</b>	15.00%	35.00%	35.00%	35.00%	35.00%
<b>Cameroon</b>	30.00%	30.00%	30.00%	30.00%	30.00%
<b>Canada</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Cape Verde</b>	5.00%	5.00%	5.00%	5.00%	20.00%
<b>Cayman Islands</b>	22.00%	22.00%	22.00%	22.00%	0.00%
<b>Central African Republic</b>	30.00%	30.00%	30.00%	30.00%	30.00%
<b>Chad</b>	30.00%	30.00%	30.00%	30.00%	30.00%
<b>Chile</b>	6.00%	6.00%	6.00%	6.00%	6.00%
<b>China</b>	8.00%	10.00%	10.00%	22.00%	15.00%
<b>Colombia</b>	11.67%	10.00%	10.00%	10.00%	10.00%
<b>Comoros</b>	20.00%	20.00%	20.00%	20.00%	20.00%
<b>Congo, Dem. Rep.</b>	5.00%	10.00%	10.00%	10.00%	10.00%
<b>Congo, Rep.</b>	8.00%	10.00%	10.00%	35.00%	35.00%
<b>Cook Islands</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Costa Rica</b>	0.00%	9.00%	9.00%	9.00%	9.00%
<b>Côte d'Ivoire</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Croatia</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Cuba</b>	20.00%	30.00%	30.00%	30.00%	30.00%
<b>Cyprus</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Czech Republic</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Czechoslovakia</b>	0.00%	6.00%	6.00%	1.50%	10.00%
<b>Djibouti</b>	26.00%	26.00%	26.00%	26.00%	26.00%
<b>Dominica</b>	5.00%	0.00%	0.00%	0.00%	12.50%
<b>Dominican Republic</b>	14.00%	14.00%	14.00%	14.00%	20.00%
<b>East Timor</b>	2.50%	2.50%	2.50%	2.50%	2.50%
<b>Ecuador</b>	18.75%	20.00%	20.00%	20.00%	20.00%
<b>Egypt, Arab Rep.</b>	0.00%	0.00%	0.00%	2.00%	2.00%
<b>El Salvador</b>	5.00%	10.00%	10.00%	10.00%	10.00%
<b>Equatorial Guinea</b>	30.00%	30.00%	30.00%	30.00%	30.00%
<b>Eritrea</b>	10.00%	10.00%	10.00%	10.00%	10.00%
<b>Estonia</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Eswatini</b>	0.00%	0.00%	0.00%	0.00%	0.00%

<b>Ethiopia (excludes Eritrea)</b>	20.00%	30.00%	30.00%	30.00%	30.00%
<b>European Union</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Fiji</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Finland</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>French Polynesia</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Gabon</b>	30.00%	30.00%	30.00%	30.00%	30.00%
<b>Gambia, The</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Georgia</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Ghana</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Grenada</b>	5.00%	5.00%	5.00%	5.00%	12.50%
<b>Guatemala</b>	5.00%	10.00%	10.00%	10.00%	10.00%
<b>Guinea</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Guinea-Bissau</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Guyana</b>	5.00%	5.00%	5.00%	5.00%	12.50%
<b>Haiti</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Honduras</b>	5.00%	10.00%	10.00%	10.00%	10.00%
<b>Hong Kong, China</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Hungary</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Iceland</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>India</b>	30.00%	30.00%	30.00%	30.00%	30.00%
<b>Indonesia</b>	5.00%	10.00%	10.00%	10.00%	10.00%
<b>Iran, Islamic Rep.</b>	10.00%	15.00%	15.00%	15.00%	15.00%
<b>Israel</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Jamaica</b>	0.00%	0.00%	0.00%	5.00%	12.50%
<b>Japan</b>	0.00%	5.00%	10.00%	0.00%	12.90%
<b>Jordan</b>	10.00%	15.00%	15.00%	0.00%	10.00%
<b>Kazakhstan</b>	0.00%	0.00%	5.00%	0.00%	5.00%
<b>Kenya</b>	10.00%	0.00%	0.00%	0.00%	0.00%
<b>Korea, Rep.</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Kuwait</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Kyrgyz Republic</b>	0.00%	0.00%	5.00%	0.00%	5.00%
<b>Lao PDR</b>	10.00%	10.00%	10.00%	10.00%	10.00%
<b>Latvia</b>	0.00%	9.60%	9.60%	7.70%	8.00%



<b>Lebanon</b>	0.00%	5.00%	5.00%	0.00%	5.00%
<b>Lesotho</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Liberia</b>	8.00%	10.00%	10.00%	10.00%	15.00%
<b>Libya</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Liechtenstein</b>	0.00%	7.40%	16.88%	0.35%	8.06%
<b>Lithuania</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Macao</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Madagascar</b>	5.00%	20.00%	20.00%	5.00%	5.00%
<b>Malawi</b>	10.00%	25.00%	25.00%	25.00%	25.00%
<b>Malaysia</b>	0.00%	10.00%	10.00%	10.00%	10.00%
<b>Maldives</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Mali</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Malta</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Mauritania</b>	5.00%	5.00%	5.00%	13.00%	20.00%
<b>Mauritius</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Mayotte</b>	10.00%	10.00%	10.00%	10.00%	10.00%
<b>Mexico</b>	0.00%	0.00%	0.00%	0.00%	5.00%
<b>Moldova</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Mongolia</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Montenegro</b>	0.00%	0.00%	0.00%	3.00%	3.00%
<b>Montserrat</b>	5.00%	5.00%	5.00%	5.00%	12.50%
<b>Morocco</b>	2.50%	2.50%	2.50%	2.50%	2.50%
<b>Mozambique</b>	2.50%	7.50%	7.50%	20.00%	20.00%
<b>Myanmar</b>	15.00%	15.00%	15.00%	15.00%	15.00%
<b>Namibia</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Nauru</b>	10.00%	10.00%	10.00%	10.00%	10.00%
<b>Nepal</b>	10.00%	10.00%	10.00%	10.00%	10.00%
<b>New Zealand</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Nicaragua</b>	5.00%	10.00%	10.00%	10.00%	10.00%
<b>Niger</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Nigeria</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>North Macedonia</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Norway</b>	0.00%	0.00%	0.00%	0.00%	0.00%

<b>Occ. Pal. Terr</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Oman</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Pakistan</b>	3.00%	3.00%	3.00%	3.00%	11.00%
<b>Palau</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Panama</b>	15.00%	10.00%	10.00%	10.00%	0.00%
<b>Papua New Guinea</b>	15.00%	15.00%	15.00%	15.00%	7.50%
<b>Paraguay</b>	10.00%	12.00%	12.00%	12.00%	11.00%
<b>Peru</b>	0.00%	6.00%	0.00%	0.00%	0.00%
<b>Philippines</b>	3.00%	3.00%	3.00%	3.00%	7.00%
<b>Poland</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Qatar</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Romania</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Russian Federation</b>	0.00%	0.00%	5.00%	0.00%	5.00%
<b>Rwanda</b>	10.00%	0.00%	0.00%	0.00%	0.00%
<b>Saint Pierre and Miquelon</b>	8.00%	8.00%	8.00%	8.00%	5.00%
<b>Samoa</b>	8.00%	8.00%	8.00%	8.00%	8.00%
<b>Sao Tome and Principe</b>	10.00%	5.00%	5.00%	5.00%	10.00%
<b>Saudi Arabia</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Senegal</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Serbia, FR(Serbia/Montenegro)</b>	1.00%	1.00%	1.00%	1.00%	3.00%
<b>Seychelles</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Sierra Leone</b>	5.00%	10.00%	20.00%	10.00%	20.00%
<b>Singapore</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Slovak Republic</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Slovenia</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Solomon Islands</b>	10.00%	10.00%	10.00%	10.00%	10.00%
<b>South Africa</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Sri Lanka</b>	15.00%	30.00%	30.00%	30.00%	15.00%
<b>St. Kitts and Nevis</b>	0.00%	0.00%	0.00%	0.00%	15.00%
<b>St. Lucia</b>	5.00%	5.00%	5.00%	5.00%	12.50%
<b>St. Vincent and the Grenadines</b>	2.50%	5.00%	5.00%	5.00%	12.50%
<b>Sudan</b>	40.00%	40.00%	40.00%	40.00%	40.00%

<b>Suriname</b>	5.00%	5.00%	5.00%	5.00%	12.50%
<b>Sweden</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Switzerland</b>	0.00%	7.40%	16.89%	0.35%	8.06%
<b>Syrian Arab Republic</b>	0.00%	1.00%	1.00%	1.00%	1.00%
<b>Taiwan, China</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Tajikistan</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Tanzania</b>	10.00%	0.00%	0.00%	0.00%	0.00%
<b>Thailand</b>	5.00%	10.00%	10.00%	5.00%	10.00%
<b>Togo</b>	5.00%	10.00%	10.00%	10.00%	35.00%
<b>Tonga</b>	15.00%	15.00%	15.00%	15.00%	15.00%
<b>Trinidad and Tobago</b>	5.00%	5.00%	5.00%	5.00%	12.50%
<b>Tunisia</b>	36.00%	36.00%	36.00%	36.00%	36.00%
<b>Turkey</b>	0.00%	9.60%	9.60%	7.70%	8.00%
<b>Turkmenistan</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>Tuvalu</b>	30.00%	30.00%	30.00%	30.00%	15.00%
<b>Uganda</b>	10.00%	0.00%	0.00%	0.00%	0.00%
<b>Ukraine</b>	0.00%	0.00%	0.00%	0.00%	0.00%
<b>United Arab Emirates</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>United States</b>	0.00%	0.00%	0.12%	0.00%	0.21%
<b>Uruguay</b>	10.00%	0.00%	0.00%	0.00%	14.00%
<b>Uzbekistan</b>	5.00%	5.00%	5.00%	5.00%	5.00%
<b>Vanuatu</b>	20.00%	20.00%	20.00%	20.00%	20.00%
<b>Venezuela</b>	11.67%	15.00%	15.00%	15.00%	20.00%
<b>Vietnam</b>	10.00%	10.00%	10.00%	10.00%	20.00%
<b>Wallis and Futura Isl.</b>	4.00%	4.00%	4.00%	4.00%	4.00%
<b>Yemen</b>	5.00%	7.50%	7.50%	5.00%	7.50%
<b>Zambia</b>	15.00%	15.00%	15.00%	15.00%	15.00%
<b>Zimbabwe</b>	5.00%	5.00%	5.00%	5.00%	5.00%

## ANNEX 2: TARIFFS RATES UNDER PTAs BETWEEN MAIN COCOA IMPORTING AND EXPORTING COUNTRIES

### EUROPEAN UNION

European Union trade partners		Type of PTAs	Cocoa Beans	Not Defatted Cocoa Liquor	Cocoa Cake / Wholly or Partially Defatted Cocoa Liquor	Cocoa Butter	Cocoa Powder
			180100	180310	180320	180400	180500
Africa	Cameroon	EU - Cameroon EPA	0.00%	0.00%	0.00%	0.00%	0.00%
	Congo, Dem. Rep.	GSP, EBA	0.00%	0.00%	0.00%	0.00%	0.00%
	Côte d'Ivoire	EU - Cote d'Ivoire EPA	0.00%	0.00%	0.00%	0.00%	0.00%
	Gabon	<i>Data not available</i>					
	Ghana	EU - Ghana EPA	0.00%	0.00%	0.00%	0.00%	0.00%
	Guinea	GSP, EBA	0.00%	0.00%	0.00%	0.00%	0.00%
	Liberia	GSP, EBA	0.00%	0.00%	0.00%	0.00%	0.00%
	Madagascar	GSP, EBA	0.00%	0.00%	0.00%	0.00%	0.00%
	Nigeria	GSP	0.00%	6.10%	6.10%	4.20%	2.80%
	Sierra Leone	GSP, EBA	0.00%	0.00%	0.00%	0.00%	0.00%
	Togo	GSP, EBA	0.00%	0.00%	0.00%	0.00%	0.00%
Asia	Indonesia	GSP	0.00%	9.60%	9.60%	7.70%	8.00%
	Malaysia	<i>MFN tariffs apply</i>	0.00%	9.60%	9.60%	7.70%	8.00%
	Papua New Guinea	EU - Papua New Guinea / Fiji FTA	0.00%	0.00%	0.00%	0.00%	0.00%
Latin America and the Caribbean	Brazil	<i>MFN tariffs apply</i>	0.00%	9.60%	9.60%	7.70%	8.00%
	Costa Rica	EU - Central America FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Dominican Republic	EU - CARIFORUM States FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Ecuador	EU - Andean FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Nicaragua	EU - Central America FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Peru	EU - Andean FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Trinidad and Tobago	EU - CARIFORUM States FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Venezuela	<i>MFN tariffs apply</i>	0.00%	9.60%	9.60%	7.70%	8.00%

**JAPAN**

Japan trade partners		Type of PTAs	Cocoa Beans	Not Defatted Cocoa Liquor	Cocoa Cake / Wholly or Partially Defatted Cocoa Liquor	Cocoa Butter	Cocoa Powder
			180100	180310	180320	180400	180500
Africa	Cameroon	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
	Congo, Dem. Rep.	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Côte d'Ivoire	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
	Gabon	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
	Ghana	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
	Guinea	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Liberia	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Madagascar	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Nigeria	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
	Sierra Leone	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Togo	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
Asia	Indonesia	Japan-Indonesia FTA/EIA, ASEAN-Japan FTA	0.00%	0.00%	0.00%	0.00%	0.00%
	Malaysia	Malaysia-Japan FTA/EIA, ASEAN - Japan FTA, CPTPP	0.00%	0.00%	0.00%	0.00%	0.00%
	Papua New Guinea	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
Latin America and the Caribbean	Brazil	MFN tariffs apply	0.00%	5.00%	10.00%	0.00%	12.90%
	Costa Rica	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
	Dominican Republic	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
	Ecuador	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
	Nicaragua	GSP	0.00%	3.50%	7.00%	0.00%	10.50%
	Peru	Japan-Peru FTA/EIA, CPTPP	0.00%	0.00%	0.00%	0.00%	1.90%
	Trinidad and Tobago	MFN tariffs apply	0.00%	5.00%	10.00%	0.00%	12.90%
	Venezuela	GSP	0.00%	3.50%	7.00%	0.00%	10.50%

## RUSSIAN FEDERATION

Russian Federation trade partners		Type of PTAs	Cocoa Beans	Not Defatted Cocoa Liquor	Cocoa Cake / Wholly or Partially Defatted Cocoa Liquor	Cocoa Butter	Cocoa Powder
			180100	180310	180320	180400	180500
Africa	Cameroon	GSP	0.00%	-	-	-	-
	Congo, Dem. Rep.	GSP - Data not available					
	Côte d'Ivoire	GSP	0.00%	0.00%	5.00%	0.00%	5.00%
	Gabon	GSP - Data not available					
	Ghana	GSP	0.00%	0.00%	5.00%	0.00%	5.00%
	Guinea	GSP - Data not available					
	Liberia	GSP - Data not available					
	Madagascar	GSP	0.00%	-	-	0.00%	5.00%
	Nigeria	GSP	0.00%	0.00%	5.00%	0.00%	-
	Sierra Leone	GSP - Data not available					
	Togo	GSP - Data not available					
Asia	Indonesia	GSP	0.00%	0.00%	5.00%	0.00%	5.00%
	Malaysia	GSP	0.00%	0.00%	5.00%	0.00%	5.00%
	Papua New Guinea	GSP	0.00%	-	-	-	-
Latin America and the Caribbean	Brazil	GSP	-	-	-	-	5.00%
	Costa Rica	GSP	0.00%				5.00%
	Dominican Republic	GSP	0.00%	-	-	0.00%	5.00%
	Ecuador	GSP	0.00%	0.00%	-	0.00%	5.00%
	Nicaragua	GSP	0.00%	-	-	-	-
	Peru	GSP	0.00%	0.00%	-	0.00%	5.00%
	Trinidad and Tobago	GSP - Data not available					
	Venezuela	GSP	0.00%	0.00%	-	0.00%	5.00%

## SWITZERLAND

Switzerland trade partners		Type of PTAs	Cocoa Beans	Not Defatted Cocoa Liquor	Cocoa Cake / Wholly or Partially Defatted Cocoa Liquor	Cocoa Butter	Cocoa Powder
			180100	180310	180320	180400	180500
Africa	Cameroon	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Congo, Dem. Rep.	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Côte d'Ivoire	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Gabon	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Ghana	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Guinea	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Liberia	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Madagascar	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Nigeria	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Sierra Leone	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Togo	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
Asia	Indonesia	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Malaysia	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Papua New Guinea	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
Latin America and the Caribbean	Brazil	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Costa Rica	EFTA - Central America FTA	0.00%	0.00%	0.00%	0.00%	0.00%
	Dominican Republic	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Ecuador	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Nicaragua	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Peru	EFTA - Peru FTA	0.00%	0.00%	0.00%	0.00%	0.00%
	Trinidad and Tobago	MFN tariffs apply	0.00%	7.40%	16.89%	0.35%	8.06%
	Venezuela	GSP	0.00%	0.00%	0.00%	0.00%	0.00%

## UNITED STATES

United States trade partners		Type of PTAs	Cocoa Beans	Not Defatted Cocoa Liquor	Cocoa Cake / Wholly or Partially Defatted Cocoa Liquor	Cocoa Butter	Cocoa Powder
			180100	180310	180320	180400	180500
Africa	Cameroon	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
	Congo, Dem. Rep.	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
	Côte d'Ivoire	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
	Gabon	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
	Ghana	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
	Guinea	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
	Liberia	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
	Madagascar	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
	Nigeria	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
	Sierra Leone	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
	Togo	GSP, AGOA	0.00%	0.00%	0.00%	0.00%	0.00%
Asia	Indonesia	GSP	0.00%	0.00%	0.12%	0.00%	0.21%
	Malaysia	<i>MFN tariffs apply</i>	0.00%	0.00%	0.12%	0.00%	0.21%
	Papua New Guinea	GSP	0.00%	0.00%	0.00%	0.00%	0.00%
Latin America and the Caribbean	Brazil	GSP	0.00%	0.00%	0.12%	0.00%	0.21%
	Costa Rica	CAFTA - DR FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Dominican Republic	CAFTA - DR FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Ecuador	GSP	0.00%	0.00%	0.12%	0.00%	0.21%
	Nicaragua	CAFTA - DR FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Peru	US-Peru FTA/EIA	0.00%	0.00%	0.00%	0.00%	0.00%
	Trinidad and Tobago	CBERA	0.00%	0.00%	0.00%	0.00%	0.00%
	Venezuela	<i>MFN tariffs apply</i>	0.00%	0.00%	0.12%	0.00%	0.21%



### ANNEX 3: NUMBER OF NTM APPLIED TO COCOA BEANS AND SEMI-FINISHED PRODUCTS

#### EUROPEAN UNION

Technical Measures/ Product line	SPS Prohibitions/ Restrictions	SPS Tolerance Limits for Residues	SPS Labelling	Hygienic Requirements	Other SPS Requirements	SPS Conformity Assessment	TBT Labelling	Total
180100 - Cocoa Beans	2	1	1	0	0	0	2	6
180310 - Cocoa Liquor	2	1	4	2	1	4	3	17
180320 - Cocoa Cake	2	1	4	2	1	4	3	17
180400 - Cocoa Butter	2	1	4	2	1	4	3	17
180500 - Cocoa Powder	2	1	4	2	1	4	3	17
<b>Total</b>	10	5	17	8	4	16	14	74

#### JAPAN

Technical Measures/ Product line	SPS Tolerance Limits for Residues	SPS Labelling	Hygienic Requirements	SPS Conformity Assessment	TBT Labelling	TBT Production/Post-Production	TBT Product-Quality, Safety or Performance	TBT Conformity Assessment	Total
180100 - Cocoa Beans	0	2	0	0	2	0	0	0	4
180310 - Cocoa Liquor	2	1	3	1	1	0	0	0	8
180320 - Cocoa Cake	2	1	3	1	1	0	0	0	8
180400 - Cocoa Butter	2	1	3	1	3	7	1	7	25
180500 - Cocoa Powder	2	1	3	1	1	0	0	0	8
<b>Total</b>	8	6	12	4	8	7	1	7	53

#### RUSSIAN FEDERATION

Technical Measures/ Product line	SPS Prohibitions/ Restrictions	SPS Tolerance Limits for Residues	SPS Labelling	Hygienic Requirements	Other SPS Requirements	SPS Conformity Assessment	TBT Labelling	Total
180100 - Cocoa Beans	2*	2	4		1	6	1	16
180310 - Cocoa Liquor	1	5	4	1	2	5	2	20
180320 - Cocoa Cake	1	5	4	1	2	5	2	20
180400 - Cocoa Butter	1	5	4	1	2	5	2	20
180500 - Cocoa Powder	1	5	4	1	2	5	2	20
<b>Total</b>	6	22	20	4	9	26	9	96

\*The Russian Federation applies some restrictions to certain countries only. However, to maintain a standard among countries, we will count them as one (1) measure for all.

**SWITZERLAND**

Technical Measures/ Product line	SPS Prohibitions/ Restrictions	SPS Tolerance Limits for Residues	SPS Labelling	Hygienic Requirements	Other SPS Requirements	SPS Conformity Assessment	SPS Measures, n.e.s.	TBT Labelling	TBT Production/Post- Production	TBT Product Identity	TBT Product- Quality, Safety or Performance	TBT Conformity Assessment	TBT Measures, n.e.s.	Total
180100 - Cocoa Beans	2	5	4	2	5	2	1	6	4	2	1	2	1	37
180310 - Cocoa Liquor	2	5	4	2	5	2	1	6	4	2	1	2	1	37
180320 - Cocoa Cake	2	5	4	2	5	2	1	6	4	2	1	2	1	37
180400 - Cocoa Butter	2	5	4	2	5	2	1	6	4	2	1	2	1	37
180500 - Cocoa Powder	2	5	4	2	5	2	1	6	4	2	1	2	1	37
<b>Total</b>	10	25	20	10	25	10	5	30	20	10	5	10	5	185

**UNITED STATES OF AMERICA**

Technical Measures/ Product line	SPS Prohibitions/ Restrictions	SPS Tolerance Limits for Residues	SPS Labelling	Hygienic Requirements	SPS Post- Harvest Treatment	Other SPS Requirements	SPS Conformity Assessment	SPS Measures, n.e.s.	TBT Tolerance Limits	TBT Labelling	TBT Product Identity	TBT Conformity Assessment	Total
180100 - Cocoa Beans	2*	0	3	0	9	1	4	0	1	1	1	2	24
180310 - Cocoa Liquor	4	10	8	2	5	1	7	1	3	6	2	2	51
180320 - Cocoa Cake	4	10	8	2	5	1	7	1	3	6	2	2	51
180400 - Cocoa Butter	4	10	7	2	5	1	7	1	3	5	1	2	48
180500 - Cocoa Powder	4	10	8	2	5	1	7	1	3	6	2	2	51
<b>Total</b>	18	40	34	8	29	5	32	4	13	24	8	10	225

\* The USA have numerous restrictions for individual countries. However, to maintain a standard among countries, we will count them as one (1) measure for all countries.