

**Actual and Bound Rates on imports of Tea and other tariffs**

Producing Countries	CODE (HS)	GREEN TEA		BLACK TEA		Other Taxes
		Actual Rate	Bound Rate 1/	Actual Rate	Bound Rate 1/	
		%	%	%	%	
<b>Argentina</b>	<b>0902.10</b>	13.0	35.0			VAT 21% (all imported and locally consumed goods) 3% Statistical Fee (only for Imports)
	<b>0902.20</b>	13.0	35.0			
	<b>0902.30</b>			13.0	35.0	
	<b>0902.40</b>			13.0	35.0	
<b>Australia</b>	<b>0902.10</b>	0.0				
	<b>0902.20</b>	0.0				
	<b>0902.30</b>			0.0		
	<b>0902.40</b>			0.0		
<b>Bangladesh</b>	<b>0902.10</b>	45.0	50.0			VAT 15% of auction price of tea, for internal consumption only.
	<b>0902.20</b>	45.0	200.0			
	<b>0902.30</b>			45.0	50.0	
	<b>0902.40</b>			45.0	200.0	
<b>Brazil</b>	<b>0902.10</b>	13.0	35.0			
	<b>0902.20</b>	13.0	35.0			
	<b>0902.30</b>			13.0	35.0	
	<b>0902.40</b>			13.0	35.0	
<b>Canada</b>	<b>0902.10</b>	0.0				
	<b>0902.20</b>	0.0				
	<b>0902.30</b>			0.0		
	<b>0902.40</b>			0.0		
<b>Chile</b>	<b>0902.10</b>	10.0	35.0			
	<b>0902.20</b>	10.0	35.0			
	<b>0902.30</b>			10.0	35.0	
	<b>0902.40</b>			10.0	35.0	
<b>China</b>	<b>0902.10</b>	30.0	40.0			
	<b>0902.20</b>	30.0	40.0			
	<b>0902.30</b>			30.0	40.0	
	<b>0902.40</b>			30.0	40.0	
<b>Colombia</b>	<b>0902.10</b>	15.0	70.0			
	<b>0902.20</b>	15.0	70.0			
	<b>0902.30</b>			20.0	70.0	
	<b>0902.40</b>			20.0	70.0	
<b>EC</b>	<b>0902.10</b>	3.2	3.2			
	<b>0902.20</b>	0.0				
	<b>0902.30</b>			0.0		
	<b>0902.40</b>			0.0		
<b>Egypt</b>	<b>0902.10</b>	30.0	40.0			Sales Tax - LE 1,662.62 per net ton
	<b>0902.20</b>	30.0	30.0			
	<b>0902.30</b>			30.0	40.0	
	<b>0902.40</b>			30.0	30.0	
<b>India</b>	<b>0902.10</b>	10.0	150.0			Basic duty plus 10% surcharge on basic duty plus special additional duty of 4%.
	<b>0902.20</b>	10.0	150.0			
	<b>0902.30</b>			10.0	150.0	
	<b>0902.40</b>			10.0	150.0	

<b>Indonesia</b>	<b>0902.10</b>	5.0	60.0			VAT 10% on Black Tea only
	<b>0902.20</b>	5.0	60.0			
	<b>0902.30</b>			5.0	40.0	
	<b>0902.40</b>			5.0	40.0	
<b>Israel</b>	<b>0902.10</b>	0.0				
	<b>0902.20</b>	0.0				
	<b>0902.30</b>			0.0		
	<b>0902.40</b>			0.0		
<b>Japan</b>	<b>0902.10</b>	17.0	17.0			
	<b>0902.20.10</b>	0.0				
	<b>0902.20.20</b>	17.0	17.0			
	<b>0902.30</b>			12.0	12.0	
	<b>0902.40.10</b>			3.4	3.4	
	<b>0902.40.21</b>			17.0	17.0	
<b>Kenya</b>	<b>0902.10</b>	60.0	100.0			
	<b>0902.20</b>	60.0	100.0			
	<b>0902.30</b>			60.0	100.0	
	<b>0902.40</b>			60.0	100.0	
<b>Korea</b>	<b>0902.10</b>	40.0	513.6			
	<b>0902.20</b>	40.0	513.6			
	<b>0902.30</b>			40.0	60.7	
	<b>0902.40</b>			40.0	60.7	
<b>Malaysia</b>	<b>0902.10</b>	25.0	30.0			
	<b>0902.20</b>	25.0	30.0			
	<b>0902.30</b>			25.0	30.0	
	<b>0902.40</b>			25.0	30.0	
<b>Mauritius</b>	<b>0902.10</b>		82.0			a)Preferential: 25%
	<b>0902.30</b>				82.0	b)Fiscal Duty: 20 Mauritian Cts. Per kg of tea imported.
						c)Import Permit: Black Tea: Mauritian Rs. 5,000 Green Tea: Mauritian Rs. 1,000
<b>Mexico</b>	<b>0902.10</b>	20.0	25.0			
	<b>0902.20</b>	20.0	25.0			
	<b>0902.30</b>			20.0	25.0	
	<b>0902.40</b>			20.0	25.0	
<b>Morocco</b>	<b>0902.10</b>	25.0	34.0			a)Special Tax: 12% CIF
	<b>0902.20</b>	25.0	34.0			b)Stamp Duty: 10% of the amount of the import duty, special tax and transition tax
	<b>0902.30</b>			25.0	34.0	
	<b>0902.40</b>			25.0	34.0	
						c)Transition Tax: Normally 15% of the value of goods+import duty+special tax
<b>New Zealand</b>	<b>0902.10</b>	0.0				
	<b>0902.20</b>	0.0				
	<b>0902.30</b>			0.0		
	<b>0902.40</b>			0.0		

<b>Pakistan</b>	<b>0902.10</b>	45.0	150.0			Sales Tax: 15%
	<b>0902.20</b>	45.0	150.0			
	<b>0902.30</b>			45.0	150.0	
	<b>0902.40</b>			45.0	150.0	
<b>South Africa</b>	<b>0902.10</b>	0.0				An Import surcharge of 5% of FOB value on all Tea, other than from Malawi and Mauritius.
	<b>0902.20</b>	0.0				
	<b>0902.30</b>			0.0		
	<b>0902.40</b>			0.0		
<b>United States</b>	<b>0902.10.10</b>	6.4	6.4			
	<b>0902.10.90</b>	0.0				
	<b>0902.20.10</b>	6.4	6.4			
	<b>0902.20.90</b>	0.0				
	<b>0902.30</b>			0.0		
	<b>0902.40</b>			0.0		

*1/ where applicable*

<b>0902.10</b>	Green Tea not ferm. In immediate packings of a content not exceeding 3 Kg
<b>0902.10.10</b>	Flavored Green Tea
<b>0902.10.90</b>	Other Green Tea
<b>0902.20</b>	Other Green Tea not ferm.
<b>0902.30</b>	Black Tea ferm.and partly ferm. Tea in immediate packings of a content not exceeding 3 Kg
<b>0902.40</b>	Other Black Tea ferm. And other partly ferm. Tea

Source: Fourteenth Session Of The Intergovernmental Group On Tea, New Delhi, India, 10 - 11 October 2001

[Home](#)