

# WORLD TRADE ORGANIZATION

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INTEGRATED DATA BASE

## **IDB USER REFERENCE MANUAL**

### **PART III - ADDENDUM 1**

#### **REFERENCE MANUAL FOR THE PREPARATION OF IDB "SIMPLIFIED" SUBMISSIONS**

##### **Note by the Secretariat**

This paper is a guide for preparing submissions according to the IDB "simplified" formats. Refer to document IDB/URM/3 for a description of the "full" IDB formats.

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## **A. GENERAL NOTE**

### **1. Contents of IDB Submissions**

IDB submissions can be furnished to the WTO Secretariat using either the "full" IDB submission formats which are described in the document IDB/URM/3 or using "simplified" formats which are described in this document. Only the minimum data required for an IDB submission are contained in the "simplified formats". The Secretariat's conversion computer programs will reformat submissions using the "simplified" formats to the "full" IDB formats.

IDB submissions should be recorded at the detail of the national customs nomenclature, in four separate files - a coded tariff file, an import statistics file, a product descriptions file and an Initial Negotiating Rights (INRs) file<sup>1</sup>. The reporting country code, the reference year and the tariff item number are the common elements in each file which allow for the integration of all information recorded in the various IDB files.

Documentation on the national codes used for recording countries, quantity units and INR's should be furnished to the Secretariat by IDB participants. It would be preferable to provide this documentation on PC diskettes or magnetic tapes, although documentation in print form would be acceptable.

IDB tariff submissions should contain the most-favoured-nation GATT bound duties, the legal and applied duties, the pre-Uruguay and post-Uruguay duties, GSP and LDC duties and any other preferential duties accorded by the reporting country. In addition, for most-favoured-nation (MFN) duties, the tariff bindings must be provided.

Submissions should be made on computer tapes or PC diskettes and should adhere to the formats described in this document. For submissions provided on PC diskettes, it is imperative that ASCII files be provided rather than text processing files or spreadsheet files.

### **2. Documentation to be supplied with IDB submissions**

The annex to this document contains three forms which should be completed and forwarded with IDB submissions.

- Form 1, entitled "Media characteristics", contains information on the recording and labelling characteristics of magnetic tapes or PC diskettes.
- Form 2, entitled "File characteristics", contains information concerning the characteristics of the various files recorded on a magnetic tape. These forms must be filled out completely and precisely in order for the Secretariat to be able to process IDB submissions.
- Form 3, entitled "Supplementary information", contains information on the national nomenclature and other essential information used in the coding of IDB submissions. This is essential for the Secretariat to establish the IDB reference files.

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<sup>1</sup>The simplified formats for the QR file will be proposed at a later stage, in line with the views expressed by participants who will be providing their quantitative restriction notifications on computer media. Participants wishing to supply non-tariff measures should submit data using the "full" IDB format of the Coded Non-Tariff File and the Textural Non-Tariff File detailed in document IDB/URM/3.

### 3. Descriptions of the characteristics of data elements used in the files' formats

In the descriptions of the various files to be submitted, each individual data element is followed by its characteristics:

- Length: refers to the number of characters or digits.
- Type of data: Alphanumeric data elements can contain letters, numbers, blanks or other characters. Numeric data elements can contain only decimal numbers. In the IDB submission formats, there is only one data element which contains decimal numbers - the duty rate. The decimal place (".") is not physically recorded in the duty rate. Its implied decimal place occurs between positions 3 and 4 of the duty rate.
- Justification: shows if the value of a data element should be aligned on the left or the right.
- Padding character: The padding character is the value which should be used to fill unused characters in the data element. "0" indicates zero digit padding and "b" indicates blank character padding. The "b" character has also been used in the descriptions of the formats to denote a physical blank character.

The following example shows how the physical recording of a number is affected by its data type, length, justification and padding.

Number	Format	Position in data element					
		1	2	3	4	5	6
678	6 characters, alphanumeric, left justified, blank padding	6	7	8			
678	6 digits, numeric, right justified, zero padding	0	0	0	6	7	8
678	6 digits, numeric with 3 integers and 3 decimal places, right justified, zero padding	6	7	8 <sup>2</sup>	0	0	0
67.8	6 digits, numeric with 3 integers and 3 decimal places, right justified, zero padding	0	6	7 <sup>2</sup>	8	0	0

### 4. IDB submissions provided on PC diskettes

IDB submissions provided on PC diskettes must adhere to the formats described in this document. For submissions which have been prepared using PC database software or spreadsheet software, the files should be converted from the native PC software format to ASCII format with a line delimiter (carriage return ) at the end of each record, before being forwarded to the Secretariat. The IDB conversion and update programs which reside on a mainframe computer require that information be entered in structured formats with consistent field alignment and padding as described in this document. Therefore, care should be exercised in both defining the field characteristics in the PC software used to create IDB submissions and in entering the data.

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<sup>2</sup> The implied decimal point is between positions 3 and 4.

**B. INFORMATION TO BE PREPARED IN CAPITALS****1. Import Statistics File****1.1 FORMAT**

<b>Year</b>	2 digits, numeric; reference year of the import statistics.	(columns 01-02)
<b>Reporting country</b>	5 characters, alphanumeric, left justified, blank padding; country (or Customs Union) submitting the information.	(columns 03-07)
<b>Direction of trade</b>	1 digit, numeric; "1" for imports.	(column 08)
<b>Tariff item number</b>	21 characters, alphanumeric, left justified, blank padding; National tariff item number.	(columns 09-29)
<b>Partner country</b>	5 characters, alphanumeric, left justified, blank padding; The trading partner country should be provided at the most detailed geographic level available, i.e. at the level of country of origin; aggregated trade records (such as country groups or regional totals) are not required.	(columns 30-34)
<b>Import value</b>	13 digits, numeric (unsigned <sup>3</sup> ), right justified, zero padding; Import value in national currency.	(columns 35-47)
<b>Quantity unit code</b>	5 characters, alphanumeric, left justified, blank padding; National code for unit of quantity.	(columns 48-52)
<b>Import quantity</b>	13 digits, numeric (unsigned <sup>3</sup> ), right justified, zero padding; Import volume.	(columns 53-65)
<b>PC Delimiter</b>	1 digit, carriage return character ( ), PC diskettes only.	(column 66)

<sup>3</sup> All values should be positive; a "+" sign is therefore not necessary.

Example of an import statistics file ("b" represents a blank character):

Yr	Rep- orter	I	Tariff item number	Part- ner	Import value	Qty Unit	Imp. Quantity	R						
00	0	0	0	2	3	3	4	4	5	5	6	6		
12	3	7	8	9	9	0	4	5	7	8	2	3	5	6
94	CANbb	1	01011100bbbbbbbbbbbbbb	ARGbb	0000000001234	KILOb	0000000012345							
94	CANbb	1	01011100bbbbbbbbbbbbbb	AUSbb	0000000123456	KILOb	0000001234567							
94	CANbb	1	01011100bbbbbbbbbbbbbb	NZLbb	0000004567890	KILOb	0000034567890							

File characteristics for magnetic tapes: *Record format:* fixed block; *Record length:* 65 characters;  
*Block length:* 23465 characters.

**NOTES:**

- 1) The currency unit used for recording import values should be indicated in Form 3 (see page 24). Where the national currency was converted to another unit, the exchange rate used should also be specified in Form 3.
- 2) A list of national codes used for countries and quantity units, together with the corresponding names, should be indicated in Form 3. In addition, for each country (trading partner), the type of tariff relation<sup>4</sup> should be indicated as follows:

***Coding of the type of tariff relation in Form 3***

The type of tariff relation contains a one-digit code attached to each country of origin to identify whether the country is signatory to a preferential arrangement or, is listed in the Generalised System of Preferences (GSP) scheme as a GSP beneficiary, etc. For a given trading partner, the relation code is the same throughout the file, irrespective of the tariff item. This code allows, for example, the identification of total imports from GSP beneficiary countries, from MFN origins, etc.

To identify GSP beneficiaries, three different relation codes are used. Relation code "4" is attached to GSP countries which, in the absence of GSP preferences, are entitled to MFN tariffs. Relation code "5" is attached to GSP countries which, in the absence of GSP preferences, are entitled to more favourable preferential tariffs under special arrangements. Finally, relation code "6" is attached to GSP countries which do not have a MFN relationship with the reporting country and which, in the absence of GSP preferences, are entitled to general tariffs (i.e. tariffs higher than MFN tariffs).

Nine provenances are used:

- 0 = most-favoured-nation (MFN);
- 1 = free-trade area (FTA);
- 2 = zone-zone (trade between preferential areas);
- 3 = other preferential agreements;
- 4 = GSP (most-favoured-nation);
- 5 = GSP (other preferences);
- 6 = GSP (general);
- 8 = general;
- 9 = unspecified.

The Secretariat's conversion programs will automatically attach the type of tariff relation to the corresponding trading partner in the import statistics submission. Therefore, it is not necessary to record this information for each tariff item in the import statistics. It will suffice to provide the tariff relation applicable to each trading partner in Form 3 (see page 24).

**1.2 DATA INVENTORY**

The trade file contains import statistics by country of origin for each national tariff item. Import statistics are recorded in value and volume. Values are recorded in the currency used by the national authorities in the collection of their import statistics for customs purposes. Volumes are reported in one unit of quantity per national tariff item.

The trade file key comprises the reference year, the code of the country submitting the trade statistics, the direction of trade, the tariff item number and the trading partner country.

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<sup>4</sup>Participants wishing to supply tariff treatment should submit data using the "full" IDB format of the Import Statistics File detailed in document IDB/URM/3.

Entities	Definitions
<b>Year</b>	<p>IDB submissions are made on an annual basis. The year to which the submission refers is the reference year of the imports.</p>
<b>Reporting country</b>	<p>This element contains the code identifying the country submitting the information. It may be a national code or the WTO country code and should be unique throughout the submission.</p>
<b>Direction of trade</b>	<p>Import statistics are identified by the code "1" recorded in this one-digit element. If it is not possible to provide only import statistics in the submission, other types of statistics (on exports or re-exports) should be identified by "2" for export statistics and "3" for re-exports.</p>
<b>Tariff item number</b>	<p>The tariff item number is a field of twenty-one characters identifying the tariff item. This element should be coded at the detail of the national tariff nomenclature. It must be the same item number used in the coded tariff file, the product description file and in the INR file.</p>
<b>Partner country</b>	<p>This element is a field of five characters identifying the trading partner country code. The "partner code" recorded by national authorities can be alphabetic or numeric. It will be converted to the WTO standard three-digit code, before the file is loaded into the data base. The list of national partner codes used in the submission should be provided on computer media or on paper (see page 24, Form 3).</p>
<b>Import partner data</b>	<p>The import partner data contain information in value and volume by partner. The import data are recorded in the following fields:</p>
<b>Import value in national currency</b>	<p>This element contains the customs value of imports in national currency or in US dollars, if the US dollar is used for recording customs statistics. If the import value is recorded in US dollars, and the national currency is not the US dollar, the exchange rate used should be indicated in Form 3. The import values can be submitted in units of currency, in thousands of units, etc. The unit used should be selected so that total imports can be recorded in a thirteen-digit field. If the customs value is not available, this element should contain the c.i.f., f.o.b or other value of imports used for recording import statistics. If so, please indicate in Form 3.</p>
<b>Quantity unit</b>	<p>This element contains the quantity unit used for recording import volumes. If the duty(ies) attached to the item is (are) specific, mixed or compound, the unit of quantity to be recorded in this element should, if possible, correspond to the predominant unit used to collect customs duties. If, for a given item, there is no quantity data available, this element should be left blank. The list of national quantity unit codes used in the submission should be provided on computer media or on paper (see page 24, Form 3).</p>
<b>Import volume in the unit of quantity</b>	<p>This field contains the import volume expressed in the quantity unit. If, for a given item, there is no quantity data available, this field should be filled with zeroes.</p>

## 2. Coded Tariff File

### 2.1 FORMAT

<b>Year</b>	2 digits, numeric; reference year of the tariff.	(columns 01-02)
<b>Reporting country</b>	5 characters, alphanumeric, left justified, blank padding; country (or Customs Union) submitting the information.	(columns 03-07)
<b>Tariff line number</b>	25 characters, alphanumeric, left justified, blank padding; includes the national tariff item number in positions 1-21 and the tariff item two-character suffix in positions 24-25. Positions 22-23 of the tariff line number should always be left blank.	(columns 08-32)
<b>Partner country</b>	5 characters, alphanumeric, left justified, blank padding; This field should be left blank when the duty applies to all trading partners; otherwise, it contains the trading partner country or code representing a group of countries to which a particular duty applies; trading partner codes representing individual countries should be the same as those used in the import statistics file.	(columns 33-37)
<b>Duty type</b>	3 characters, alphanumeric, left justified, blank padding; identifies the type of duty, see next page for details.	(columns 38-40)
<b>Duty rate</b>	6 digits, numeric consisting of 3 integer digits and 3 decimal digits, the implied decimal point is between positions 3 and 4 of the duty rate, right justified, zero padding; the <i>ad valorem</i> duty rate or <i>ad valorem</i> equivalent (AVE).	(columns 41-46)
<b>Duty codes</b>	The following series of codes giving additional information on the duty rate, see page 10 for details:	
<b>Nature</b>	(N)	1 character, alphanumeric; (column 47)
<b>Estimation</b>	(E)	1 character, alphanumeric; (column 48)
<b>AVE calculation method</b>	(A)	1 character, alphanumeric; (column 49)
<b>Sub-items duties Averaging Method</b>	(M)	1 character, alphanumeric; (column 50)
<b>Binding status</b>	(B)	1 character, alphanumeric; (column 51)
<b>Partial Binding Coverage</b>	(C)	1 character, alphanumeric; (column 52)
<b>Limitation Status</b>	(L)	1 character, alphanumeric; (column 53)
<b>Partial duty coverage</b>	(D)	1 character, alphanumeric; (column 54)
<b>PC Delimiter</b>	1 digit, carriage return character ( ), PC diskettes only.	(column 55)

Example of a coded tariff file ("b" represents a blank character):

Yr	Rep- orter	Tariff line number	Suf	Part- ner	Duty typ	Duty rates	Dty codes NEAMBCLD	R				
00	0	0	➔3	3	3	3	4	4	5			
12	3	7	➔2	3	7	8	0	1	6	7	4	5
94	CANbb	02011000bbbbbbbbbbbbbb	00	bbbb	02b	001300	SbbSBXbb					
94	CANbb	02011000bbbbbbbbbbbbbb	00	bbbb	10b	000000	Abbbbbbb					
94	CANbb	02011000bbbbbbbbbbbbbb	00	bbbb	40b	000900	SbbbbbbE					
94	CANbb	02011000bbbbbbbbbbbbbb	00	bbbb	41b	000000	Abbbbbbb					

File characteristics for magnetic tapes: *Record format*: fixed block; *Record length*: 54 characters;  
*Block length*: 23436 characters.



### Coding of the duty type

#### MFN duties (01-09)

- 01 = MFN GATT bound duty
- 02 = MFN statutory (legal/autonomous) duty
- 03 = MFN effectively applied (temporary) duty
- 09B = Pre-Uruguay<sup>5</sup> Round duty
- 09F = Post-Uruguay<sup>5</sup> Round concession/duty

#### Preferential duties: Free-trade area (10-19)

- 10 = FTA 1
- 11 = FTA 2
- .. = ..
- 19 = FTA 9

#### Preferential duties: Zone-zone duties (20-29)

- 20 = Zone 1
- 21 = Zone 2
- .. = ..
- 29 = Zone 9

#### Preferential duties: Other preferences (30-39)

- 30 = Other preference 1
- 31 = Other preference 2
- .. = ..
- 39 = Other preference 9

#### Preferential duties: GSP duties (40-49)

- 40 = GSP
- 41 = LDC
- .. = ..
- 49 = -

#### General tariff duties (80-89)

- 80 = General tariff (higher than MFN tariff)
- .. = ..
- 89 = -

#### Unspecified duties (90-99)

- 90 = Other duty
- .. = ..
- 99 = ..

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<sup>5</sup>Pre-Uruguay duty refers to the base rate of duty, and Post-Uruguay concession to the bound rate of duty, notified in the Marrakesh Protocol to the General Agreement on Tariffs and Trade 1994 and subsequent WTO tariff Schedules.

### Coding of the duty rate and codes

**Duty rates** are given in percentage terms (*ad valorem* duty rate or AVE):

10% should be coded as "010000" and 7.5% as "007500";

FREE duties should be recorded as "000000";

Duties higher than 999.997 % should be recorded as "999998";

Duties not available in percentage should be recorded as "999999".

#### Duty codes:

Nature of the duty:

A	=	<i>Ad valorem</i> duty
S	=	Specific duty
C	=	Compound duty
M	=	Mixed duty
T	=	<i>Tariffed</i> measure
V	=	Variable duty
O	=	Other duty

Estimation of the *ad valorem* equivalent (AVE) of specific duties:

Blank	=	Not applicable
E	=	Estimation supplied by the reporting country
C	=	Estimated by the WTO Secretariat

Calculation method for AVEs:

Blank	=	Not applicable
1	=	Calculation based on imports from WTO members
2	=	Calculation based on MFN imports
3	=	Calculation based on total imports
9	=	Calculation based on other methods

Sub-items' duties averaging method:

Blank	=	Not applicable
S	=	Simple average
W	=	Weighted average

Binding status:

B	=	Bound at prevailing duty rate )	
C	=	Bound at a ceiling duty rate )	<u>valid for MFN</u>
D	=	Bound at different duty levels )	<u>duty rates</u>
U	=	Unbound duty )	
Blank	=	Not applicable ( <u>valid for preferential or general duties only</u> )	

Partial binding coverage:

Blank	=	Not applicable
X	=	Binding covering part of the tariff line ( <u>valid for MFN duties only</u> )

Limitation status:

Blank	=	Not applicable
C	=	Ceiling or other limitation
E	=	Country exclusion
Q	=	Quota or other quantitative limitation
S	=	Safeguard measure ( <u>valid for MFN duties only</u> )

Partial duty coverage:

Blank	=	Not applicable
X	=	Duty applicable to part of the tariff line

## 2.2 DATA INVENTORY

The coded tariff file contains customs tariff duties for all (bound and unbound) tariff lines. Duties are broken down where applicable, by individual partner if a particular duty applies to a given country or to a group of countries.

Duties are recorded in percentages. Various codes are attached to the duty to identify its nature (*ad valorem*, specific, etc.), the GATT binding status of the duty, etc.

The coded tariff file key comprises the reference year, the code of the country submitting the data, the tariff line number, the trading partner country to which the duty applies and the type of duty (MFN GATT bound, MFN applied, GSP, etc.).

Entities	Definitions
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### Year

IDB submissions are made on an annual basis. The year to which the submission refers is the reference year.

### Reporting country

This element contains the code identifying the country submitting the information. It may be a national code or the WTO country code and should be unique throughout the submission.

### Tariff line number

The tariff line number is an element of 25 characters used to record the tariff item number (positions 1-21) and the tariff item suffix (positions 24-25). Positions 22-23 of the tariff line number should be left blank. This element must be the same tariff line number used in the product description file and the INR file.

### Tariff item number

The tariff item number is the same as the tariff item number used in the import statistics file.

### Tariff item suffix

The tariff item suffix is recorded in positions 24-25 of the tariff line number. The suffix is used in cases where the customs tariff is more detailed than the statistical nomenclature, i.e. statistics are not always collected in the detail of the customs tariff. In the example below, import statistics contain only one item for "lentils" while the customs tariff contains two items for lentils to which are attached different duties. To calculate the duties collected on "lentils", it is therefore necessary to record a duty which would be an average of the duties of the two tariff sub-items (duty-free for lentils imported in packs over 5 kilograms and 20 % for lentils imported in packs of 5 kg or less). The tariff item number (positions 1-21 of the tariff line number, "07134000" in the example below) would be used to link the two tariff sub-items to the corresponding principal item in the import statistics. In the coded tariff file, the principal item would be recorded with suffix "00" in positions 24-25 and the two sub-items would be recorded with suffixes "01" and "02" respectively. The tariff average recorded under the principal item could be a trade-weighted average or an arithmetic average of the duties recorded under the sub-items.

The following example illustrates the manner in which the tariff item suffix could be used:

IMPORT STATISTICS		CUSTOMS TARIFF	
tariff item number		tariff item number	suffix
07134000_____	-Lentils	07134000_____00	
		average rate:	10 %
	--In packages	07134000_____01	
	over 5 KG	rate:	FREE
	--Other	07134000_____02	
		rate:	20 %

### Partner country

This data element is linked to the duty type. For MFN duties, it should be coded as blank.

For preferential duties, if this code is left blank, the duty applies to all countries recorded in the import statistics file, for the corresponding tariff item, which have the tariff relation code equal to the first digit of the duty type. For example, if for duty type "40", the partner code is blank, duty "40" applies to all countries recorded in the import statistics file having a tariff relation code equal to "4" (GSP relation) for the corresponding tariff item. Therefore, it is not necessary to record duties for each beneficiary individually.

This code can be used to record exceptions to a given preferential duty type or to define the country coverage of preferential arrangements. The code used can be for an individual country of origin or a code representing a group of countries (e.g. ACP, NAFTA). Refer to the examples under "Duty type" below.

### Duty type

The duty type is a three-character field. The first digit of the duty type should correspond to the "tariff relation" code recorded in the import statistics file for all types of duties except relation code "5" and "6"<sup>6</sup>.

Duty types starting with "0" are used to record MFN duties. Duty type "01" is used for recording, where relevant, the MFN GATT bound duty; duty type "02" is used for recording the legal or statutory duty; and duty type "03" is used for recording the duty effectively applied (e.g., under temporary legislation). Duty type "01" or duty type "02" must be recorded for each tariff line since this is an essential requirement for processing the coded tariff file.

If a tariff item is bound, the bound duty should be recorded under duty type "01". If a tariff item is unbound, the unbound duty should be recorded under duty type "02" and there should be no duty recorded under duty type "01". For bound items, duty type "02" should be recorded only if the legal rate is different from the bound rate recorded under duty type "01". Duty type "03" should be recorded only if the effectively applied rate is different from the rate(s) under duty type "01" and/or duty type "02".

To keep a picture of the tariff situation before and after the Uruguay Round, the duty which was used as the base (pre-Uruguay) rate for the negotiations should be recorded under duty type "09B" and, where relevant, the concession (post-Uruguay) offered during the Round under duty type "09F".

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<sup>6</sup>Tariff relation code "5" is linked to duty types starting with "3" and relation code "6" to duty types starting with "8". Refer to the explanation of type of tariff relation in Note 2), page 6.

Except for duty types "09B" and "09F", the third character of the duty type should be left blank for MFN duties.

If the MFN GATT bound duty (duty type "01") or the MFN applied duty (duty type "02" or "03") is duty-free, it is not necessary to record any preferential duties (duty types "10" through "49") for the tariff line.

With regard to GSP duties, duty type "40" is used for recording the GSP duty applicable to GSP beneficiaries in general and duty type "41" is used for recording the GSP duty applicable to the least developed countries. In certain product sectors of some customs tariffs, the GSP duty is not zero but developing countries benefit from a preferential margin defined as a percentage of the MFN duty (e.g. GSP rate equals half the MFN rate).

With regard to FTA duties, duty types "10" through "19" can be used. If a reporting country is signatory to more than one FTA agreement, different duty types (e.g. "10", "11") can be used to identify the different agreements. The same remark is valid for Zone agreements (duty types "20-29") and other preferential agreements (duty types "30-39"). In addition, an individual country or an aggregate code representing a group of countries (e.g. NAFTA, EFTA) can be coded in the partner country field to identify the countries in the agreement. However, import statistics for the countries in the group would be recorded individually.

Examples of coding the duty type and partner to which the duty applies:

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Reporting country 1:

<u>Tariff line</u>	<u>Duty</u>	<u>Partner</u>	<u>Duty Rate</u>	<u>Duty applies to:</u>
010111	01	Blank	6.0	All MFN Rel. 0 partners
010111	02	Blank	5.0	All MFN Rel. 0 partners
010111	09B	Blank	6.0	All MFN Rel. 0 partners
010111	09F	Blank	5.0	All MFN Rel. 0 partners
010111	10	Israel	0.0	One FTA Rel. 1 partner
010111	11	Nafta	0.0	FTA Rel. 1 partner group
010111	30	Blank	0.0	CBERA <sup>7</sup> pref. Rel. 5 partners
010111	31	Blank	0.0	ATPA <sup>8</sup> pref. Rel. 3 partners
010111	40	Blank	3.0	GSP Rel. 4 partners
010111	40	Brazil	5.0	GSP Rel. 4, partner exception

Reporting country 2:

<u>Tariff line</u>	<u>Duty</u>	<u>Partner</u>	<u>Duty Rate</u>	<u>Duty applies to:</u>
010111	01	Blank	7.0	All MFN Rel. 0 partners
010111	02	Blank	6.0	All MFN Rel. 0 partners
010111	03	Blank	5.0	All MFN Rel. 0 partner
010111	09B	Blank	7.0	All MFN Rel. 0 partners
010111	09F	Blank	5.0	All MFN Rel. 0 partners
010111	20	Blank	0.0	EFTA <sup>9</sup> Zone Rel. 2 partners
010111	21	East Europe	0.0	FTA Rel. 2 partner group
010111	30	Lome	0.0	GSP/PREF Rel. 5 partner group
010111	40	Blank	3.0	GSP Rel. 4 partners
010111	41	Blank	0.0	LDC Rel. 4 partners

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<sup>7</sup>CBERA: Caribbean Basin Economic Recovery Act of the United States.

<sup>8</sup>ATPA: Andean Trade Preference Act of the United States.

<sup>9</sup>EFTA: European Free Trade Association.

**Duty rate in percentage**

This six-digit element contains the percentage rate of the duty with three decimal places. Zero duty rates are recorded as "000000" and percentage rates which are not available in percentage are recorded as "999999". Duties above 999.997% are recorded as "999998".

**Duty Codes:****Nature of the duty**

This one-character code indicates that the duty is: *ad valorem* ("A"), specific ("S"), compound ("C"), mixed ("M"), *tariffied* (T), variable ("V") or unclassified ("O").

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**EXAMPLES OF VARIOUS NATURES OF DUTIES:**


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- *Ad valorem* duty: 10 % of the value of the goods.
  - Specific duty : 1.00 \$ per KG;  
1.00 \$ per KG plus 2.00 \$ each.
  - Compound duty : 1.00 \$ per KG *plus* 10 % *ad valorem*.  
2.00 \$ per KG *less* 5 % *ad valorem*.
  - Mixed duty : 1.00 \$ per KG or 10 % *ad valorem*, whichever is lower;  
2.00 \$ per KG or 5% *ad valorem*, whichever is higher.
  - *Tariffied* duty: duty subject to the *tariffication* of border measures  
under the Agreement on Agriculture to the  
Marrakesh Protocol.
  - Variable duty : duty comprising a variable element, e.g., 10%  
plus a variable levy.
- 

**Estimation of the *ad valorem* equivalent (AVE)**

This code indicates if the duty rate is estimated by the national authorities (code "E") or by the WTO Secretariat (code "C"). If the duty rate is not estimated, the code is left blank.

**Method used in the calculation of the AVE of a specific duty**

This code indicates on which basis the AVE of a specific duty has been calculated. Code "1" indicates that the AVE was calculated on the basis of imports from WTO members, code "2" on the basis of MFN imports, code "3" on the basis of total imports and code "9" on another basis. If the duty rate is not an AVE, the code is left blank.

**Averaging method used to calculate an average of sub-item duties**

This code is recorded in cases where tariff sub-items are recorded, using the tariff suffix. An average of the sub-items' duties would be recorded under the principal item (tariff suffix "00"). Code "S" would indicate that the average is a simple arithmetic average and code "W" would indicate a trade-weighted average. The averaging method should be recorded only for tariff items with tariff suffix "00" (principal items). If the duty rate is not an average, the code is left blank. The logic of recording tariff sub-items is explained above under "Tariff item suffix".

**Binding status of the duty**

This code indicates whether the duty is bound at the prevailing rate (code "B"), at a ceiling rate (code "C") or at different levels (code "D"). Code "U" indicates that the duty is unbound. These codes apply to MFN duties.

A duty is bound at the prevailing rate if the applied duty rate is not lower.

A duty is bound at a ceiling rate if the applied duty rate is lower.

A duty can be bound at different levels in cases where sub-items are recorded using the tariff suffix. For example, the first sub-item could be bound at a ceiling rate and the second sub-item could be bound at the prevailing rate. The average rate recorded under the principal item (tariff suffix "00") would be shown as bound at different levels.

For preferential duties which, in principle, are not bound, the binding code should be blank (not applicable).

**Partial binding coverage**

If the binding does not apply to all products within the tariff line, this code contains the letter "X". Otherwise the code is left blank.

**Duty limitation status**

In agriculture, the Final Act of the Uruguay Round specifies in Annex 1A, Agreement on Agriculture, Part III, that any participant may take recourse to Article 5 of the Agreement, Special Safeguard Provisions, in respect of a product subject of a concession. For these products subject to safeguard provisions, the duty limitation status is coded "S". This is applicable only for MFN duties.

In some instances the preference under GSP or other preferential arrangements is granted within value or quantitative limitations. If the limitation is a ceiling or equivalent limitation, this code contains the letter "C". A "ceiling" is usually a limitation allowing a limited increase in the preferential trade from one year to the other (e.g., imports during the previous year plus 10%). If the limitation is a quota or equivalent limitation, this code contains the letter "Q". Finally, if one country or more is excluded from the preference for a given product (e.g. on competitive need criteria), this code contains the letter "E". If there is no limitation, the code is left blank.

**Partial duty coverage**

If the duty does not apply to all products within the tariff line, this code contains the letter "X". Otherwise, the code is left blank.

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### 3. Product Description File

#### 3.1 FORMAT

<b>Year</b>	2 digits, numeric; reference year of the customs tariff.	(columns 01-02)
<b>Reporting country</b>	5 characters, alphanumeric, left justified, blank padding; country (or Customs Union) submitting the information.	(columns 03-07)
<b>Tariff line number</b>	25 characters, alphanumeric, left justified, blank padding; includes the national tariff item number in positions 1-21 and the tariff item two-character suffix in positions 24-25. Positions 22-23 of the tariff line number should be left blank.	(columns 08-32)
<b>Level</b>	2 characters, alphanumeric, left justified, blank padding; Used to indicate whether the description is for a tariff line or a tariff heading - see pages 17 and 18 for details.	(columns 33-34)
<b>Sequence number</b>	2 characters, numeric, right justified, zero padding; code to record the sequence of lines of the product descriptions.	(columns 35-36)
<b>Text</b>	70 characters, alphanumeric, left justified, blank padding; Text of the product description.	(columns 37-106)
<b>PC Delimiter</b>	1 digit, carriage return character ( ), PC diskettes only.	(column 107)

Example of a product description ("b" represents a blank character):

Yr	Rep- orter		Tariff line number		Lv	Se	Text of product description		R
				Suf	el	q.	===== 70 characters =====		
00	0	0	0	:	3	33	3		1
12	3	7	8	:	2	34	56	7	0
95	CAN	bb	0201	bb	04	01	Meat of bovine animals, fresh or chilled bbbbbb		1
95	CAN	bb	0201	bb	01	01	-Carcasses and half-carcasses bbbbbb		0
95	CAN	bb	0201	bb	01	01	Within access commitment bbbbbb		0
95	CAN	bb	0201	bb	02	bb	Over access commitment bbbbbb		6
95	CAN	bb	8481	bb	04	01	Taps, cocks, val.....boiler shells,t		7
95	CAN	bb	8481	bb	04	02	anks, vats or th.....and thermos		
95	CAN	bb	8481	bb	04	03	tatically controlled valves bbbbbb		
95	CAN	bb	8481	bb	06	01	-Pressure-reducing valves bbbbbb		
95	CAN	bb	8481	bb	01	01	--For gas-fired ap.....water, or		
95	CAN	bb	8481	bb	02	02	for refrigeration ..... between		
95	CAN	bb	8481	bb	03	03	such apparatus and ..... such apparatus		
95	CAN	bb	8481	bb	04	04	and the consumer's gas storage device bbbbbb		
95	CAN	bb	8481	bb	07	01	--Other bbbbbb		
95	CAN	bb	8481	bb	01	01	---Hand operated or ..... pulley o		
95	CAN	bb	8481	bb	02	02	r chain valves, connective couplings bbbbbb		

File characteristics for magnetic tapes: *Record format:* fixed block; *Record length:* 106 characters;  
*Block length:* 23426 characters.

**NOTE:** All texts submitted in French and Spanish should be recorded using upper case characters, since there is no standard code used to represent accented characters.



### 3.2 DATA INVENTORY

The product description file contains product descriptions for each tariff line recorded in the coded tariff file, and may optionally contain descriptions of tariff headings. Descriptions should be recorded in one of the three official languages of the WTO.

The key of the product description file comprises the reference year, the code of the country submitting the data, the tariff line number, the level of the product description and the sequence number.

Entities	Definitions
<b>Year</b>	IDB submissions are made on an annual basis. The year to which the submission refers is the reference year.
<b>Reporting country</b>	This element contains the code identifying the country submitting the information. It may be a national code or the WTO country code and should be unique throughout the submission.
<b>Tariff line number</b>	The tariff line number is an element of twenty-five characters used to record the tariff item number (positions 1-21) and the tariff item suffix (positions 24-25). Positions 22-23 should be left blank. This element must be the same tariff line number used in the coded tariff file and in the INR file.
<b>Tariff item number</b>	The tariff item number is the same as the tariff item number used in the import statistics file.
<b>Tariff item suffix</b>	The tariff item suffix is recorded in positions 24-25 of the tariff line number. The suffix is used in cases where the customs tariff is more detailed than the statistical nomenclature, i.e. statistics are not always available for some tariff subheadings. The tariff item suffix recorded in this file is the same as the tariff item suffix recorded in the coded tariff file. (Refer to the explanation on the use of the tariff item suffix in the coded tariff file data inventory, pages 11 and 12).
<b>Level</b>	<p>This field should be blank if the product description is for a tariff line to which a duty is attached.</p> <p>The level is used to indicate that the product description is for a tariff heading. For headings at the level of HS 2-digit, HS 4-digit, HS 5-digit and HS 6-digit, it should be equal to the number of digits recorded in the tariff heading - "02" for chapter headings, "04" for 4-digit headings, etc. Although it is <u>not necessary</u> to record HS headings at the 2-digit, 4-digit, 5-digit or 6-digit levels, they will be accepted if coded in this manner.</p> <p>The level of any other tariff headings can be recorded using the values "07" through "98" at the discretion of the country concerned (refer to example below).</p>
<b>Sequence number</b>	The sequence number (01-99) gives the sequence of the lines of text.
<b>Text</b>	Each line of text contains seventy characters.

**Example of coding levels of tariff headings:**

The level of the product description permits the use of the same tariff line number for both a tariff heading and for a tariff line as shown in the following example:

<b>TARIFF NUMBER</b>	<b>LEVEL</b>	<b>DESCRIPTION</b>	<b>DUTY</b>
8481	04	Taps, cocks, valves ...	
84811000		- Pressure-reducing	10%
84812000		- Valves for ...	10%
84813000		- Check valves	10%
84814000		- Safety or ...	10%
848180	06	- Other appliances:	
84818010		-- Inner tubes valves ...	10%
84818021	08	-- Other	
84818021	09	--- Taps and valves for kitchens:	
84818021		---- Mixing taps	10%
84818022		---- Other	10%
84818023	09	--- Taps and valves for central heating:	
84818023		---- Thermostatic	10%
84818024		---- Other	10%
84818025	09	--- Regulators:	
84818025		---- Heating ...	10%
84818026		---- Level ...	10%
84818027		---- Other	10%
84818028	09	--- Wedge-gate valves:	

It should be borne in mind that the logic of the numbering system used should allow for the possible inclusion of additional levels in the future. For example, should it be required to insert an additional heading between 84818021 " -- Other" (level "08") and "Taps and valves for kitchens" (level "09"), it would be necessary to change the existing level "09" headings to level "10", and to record the new heading as level "09". Therefore, it might be preferable to leave some gaps in the values assigned to the level to be able to accommodate future requirements.

## 4. INR FILE

### 4.1 FORMAT

<b>Year</b>	2 digits, numeric; reference year of the tariff.	(columns 01-02)
<b>Reporting country</b>	5 characters, alphanumeric, left justified, blank padding; country (or Customs Union) submitting the information.	(columns 03-07)
<b>Tariff line number</b>	25 characters, alphanumeric, left justified, blank padding; includes the national tariff item number in positions 1-21 and the tariff item two-character suffix in positions 24-25. Positions 22-23 of the tariff line number should be left blank.	(columns 08-32)
<b>Present INR</b>	223 characters, alphanumeric, left justified, blank padding; INR codes with a maximum of 5 characters each and separated by a blank.	(columns 33-255)
<b>PC Delimiter</b>	1 digit, carriage return character ( ), PC diskettes only.	(column 256)

Example of an INR file ("b" represents a blank character):

Yr	Rep- orter	Tariff line number	Suf	Initial Negotiating Rights ===== 223 characters =====	R
00	0	0	0		2
12	3	7	8		5
95	HU	020110006	bb	CHbBRbCE	5
95	HU	820120007	bb	CHbBRbCE	5
95	HU	820130008	bb	CHbBRbCE	6
95	HU	848110006	bb	ATbCEbFIbSE	
95	HU	848120007	bb	ATbCEbFIbSE	
95	HU	848130008	bb	ATbCEbFIbSE	
95	HU	848140009	bb	ATbCEbFIbSE	

File characteristics for magnetic tapes: *Record format:* fixed block; *Record length:* 255 characters;  
*Block length:* 23460 characters.

## 4.2 DATA INVENTORY

The INR file contains Initial Negotiating Rights on the most recent concessions.

The key of the INR file comprises the reference year, the code of the country submitting the data and the tariff line number.

Entities	Definitions
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### Year

IDB submissions are made on an annual basis. The year to which the submission refers is the reference year.

### Reporting country

This element contains the code identifying the country submitting the information. It may be a national code or the WTO country code and should be unique throughout the submission.

### Tariff line number

The tariff line number is an element of twenty-five characters used to record the tariff item number (positions 1-21) and the tariff item suffix (positions 24-25). Positions 22-23 should be left blank. This element must be the same tariff line number used in the coded tariff file and the product description file.

### Tariff item number

The tariff item number must be the same as the tariff item number used in the import statistics file.

### Tariff item suffix

The tariff item suffix is recorded in positions 24-25 of the tariff line number. For INR's, the suffix is used in cases where the INR was negotiated on the tariff sub-item. (Refer to the explanation on the use of the tariff item suffix, in the coded tariff file data inventory, pages 11 and 12).

### Initial Negotiating Rights (INR's) on Present Concession

This element identifies the country(ies) holding an INR on the present concession, as reported in column "5" of the loose-leaf schedule. Countries can be identified by the country codes used in the import statistics file or by national INR codes. If national INR codes are used, they should be listed in Form 3 - see page 24.

INR's are recorded on one line using up to five characters per INR with a blank separating each INR code, as in the following example:

ARG BRA CAN EEC12 USA

In the above example, five INR's would be recorded.

## 5. QR FILES

### 5.1 *FORMAT*

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NOTE: The simplified formats for the QR file will be proposed at a later stage, in line with the views expressed by participants who will be providing their quantitative restriction notifications on computer media. Participants wishing to supply non-tariff measures should submit data using the "full" IDB formats of the Coded Non-Tariff File and the Textual Non-Tariff File detailed in document IDB/URM/3.

## ANNEX

## WTO INTEGRATED DATA BASE - FORM 1

## Media characteristics

Technical information required when sending PC diskettes or magnetic tapes

**PC diskettes:**

High Density or Double Density \_\_\_\_\_

Compression program used, if applicable \_\_\_\_\_

**Magnetic tapes:**

External tape identification:

Reporting country name \_\_\_\_\_

Volume serial number \_\_\_\_\_  
(6 characters, a "T" in position 1 should  
not be used; See note below)

Number of tracks on tape:

Nine \_\_\_\_\_

Tape density:

6250/1600 bpi \_\_\_\_\_  
Odd parity only

Recording mode:

EBCDIC character set, \_\_\_\_\_  
possibly ASCII.

Tape internal volume label:

No label (state "none") \_\_\_\_\_  
If the tape is labelled, the type of  
standard should be specified:  
e.g. IBM, ANSI, etc..

Computer used to create the tape:

Manufacturer and model \_\_\_\_\_

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NOTE: For PC diskettes, neither spreadsheet (e.g. Lotus, Excel) files nor text processing files should be provided. Only ASCII files adhering to the formats described in this document can be processed.

NOTE: For labelled tapes, the volume serial number stored in the internal label of the tape must be precisely identified on the external label of the tape case. Labelled tapes with an unknown internal label cannot be processed because of control procedures.

## WTO INTEGRATED DATA BASE - FORM 2

### File characteristics

#### Technical information required when sending magnetic tapes

File number: \_\_\_\_\_

Data file (tariffs, imports...) \_\_\_\_\_

File name (recorded in Header  
Label, if applicable) \_\_\_\_\_

Record format (fixed, variable): \_\_\_\_\_

Record length, including variable  
length record count for variable records \_\_\_\_\_

Block length, including variable  
length block count for variable blocks \_\_\_\_\_

Total number of records in the data set: \_\_\_\_\_

Printout of first and last blocks in hexadecimal  
and character modes.

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NOTE: **Please fill in one copy of this form for each file submitted.**

## WTO INTEGRATED DATA BASE - FORM 3

### Supplementary information

#### Information required to establish the IDB reference files for the reporting country

Nomenclature used in the submission:

- HS six-digit, HS four-digit, other nomenclature.

Year to which refer:

- the tariff information: 19\_\_ (fiscal / calendar)
- the import statistics: 19\_\_ (fiscal / calendar)

Total import value(s):

Lists of codes used for:

- countries of origin (with country names) used in the import statistics file along with the tariff relation for each trading partner;
- partner codes used in the tariff file (i.e. codes used to identify individual or groups of countries and the group composition);
- partner codes used in the INR file (if different from those used in the import statistics);
- currency units used in import statistics;
- exchange rate used if national currency was converted to another unit;
- quantity units used in import statistics.

Geographic coverage of preferential agreements, where applicable (GSP, LDC, Free-trade Areas, other preferential arrangements...).

Other information to be used in the interpretation of the submissions:

- system of trade (special, general ...):
- valuation basis (f.o.b., c.i.f. ...):
- Other:
  - for instance, description of special methods used in the calculation of AVE's of specific duties (e.g. AVE calculation method code "9" in the duty codes of the coded tariff file).