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Market Development Reports

Impact of Polish EU Accession on U.S. Agricultural Exports

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Report Highlights:

As Poland approaches probable EU membership in 2004, prospects for current U.S. agricultural exports to Poland will change. The report focuses on such exports and how sales of these products will be affected by Poland's EU accession. The intent is to provide U.S. product exporters with information that they should take into consideration as they develop marketing strategies for the Polish market. This report examines near term impact but does not focus on longer term trade ramifications of EU production quotas and farm supports for Poland.

Includes PSD changes: No
Includes Trade Matrix: No
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Warsaw [PL1], PL

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I. Executive Summary

Once Poland becomes a member state of an expanded EU, it will be required to fully implement EU rules and regulations as well as replace its current import tariff schedule with that of the EU's external import duty schedule for non-EU imports. Agreements between Poland and the EU have put U.S. goods in a particularly difficult position during Poland's pre-accession period. U.S. agricultural exports to Poland face a mixed future as Poland seeks EU membership by 2004. Some goods will face brighter prospects while others worse. Production quota levels will also have some medium to long term trade impact although such issues are not the focus of this report.

Prospects for grain sales might increase if Poland's zero tolerance *Ambrosia* spp. policy ends, U.S. poultry and red meat exports could be virtually knocked out of the market unless current EU trade barriers are eliminated, and soybean meal and other U.S. food product imports could become threatened by EU anti-biotechnology policies. The impact of tariff changes on other U.S. agricultural exports will be mixed as some will benefit from lower EU external import duties while others will suffer from EU external rates which are higher than current Polish import duties.

Assuming upcoming agricultural chapter negotiations between Poland and the EU are completed before the end of 2002, Poland will likely schedule a referendum on membership in May 2003, and officially join the EU in May 2004. Current Polish opinion polls record 55-60 percent of Poles favor Poland's EU accession indicating that passage of the referendum looks probable.

(For further information on many of the commodities mentioned in this report as well food regulations and standards, please refer to the "Reference Report" section at the end of this report.)

II. Agricultural Trade

Poland exported \$3 billion in commodities in 2001. Meat and meat products, frozen fruit and timber were the major exports. The EU and the FSU are the major markets for Polish products. Poland's imports were valued at \$3.7 billion in 2001, the majority of which were from the EU. Fresh fruit, wood products and tobacco were the top imports.

The United States directly exported \$94.8 million worth of agricultural, forestry and seafood products to Poland in 2001 with poultry and red meat products, dairy products and plywood being the top commodities. Indirect U.S. exports to Poland also occur but are not always captured in U.S. Census export statistics. For example, FAS/USDA Warsaw believes that U.S. soybeans are the raw materials of substantial quantities of soybean meal imported by Poland from EU crushing facilities. We estimate that U.S. soybeans valued at upwards of \$118 million were exported to the EU for crushing into soybean meal which was then exported from the EU to Poland in 2001. Trade sources indicate that some other products in unknown quantities such as wine citrus, dried fruit and nuts also enter Western Europe and are later shipped to Poland by Western European intermediaries. The United States imported \$122 million worth of Polish agricultural commodities in 2001 with processed fruit and vegetables products, meat and cheese being the main items.

III. Economic Growth and Consumer Buying Power Could Increase

Poland had one of the strongest economies in Central Europe in the 1990s. It has successfully made the transition from a centralized to a market oriented economy. The private sector now accounts for approximately 72 percent of GDP. GDP growth slumped to 1.5 percent in 2001 and is hovering around one percent in 2002. Inflation declined to an average 3.6 percent in 2001 while unemployment rose to near 18 percent. While inflation is low, interest rates remain high hampering Polish entrepreneurial capital investments.

There are predictions that economic growth in Poland will be stimulated by EU accession. Most recently, the EU issued estimates that 2003-2004 GDP growth will exceed three percent. This and longer term growth would be fostered by Poland becoming a net financial beneficiary, anticipated rising land prices and farm incomes, as well as hoped for infrastructure improvements which will foster greater economic development. There is current debate over the financial arrangements for the early years of Polish EU membership but long term expectations overall are that Poland will be a net beneficiary member state. Over the next decade, overall consumer purchasing power is expected to rise and current high price sensitivities could change.

IV. Agricultural Sector Overview

Poland is the largest agricultural producing country among the 10 "first wave" of EU accession candidate countries with more farmers than France and Germany combined. Major farm products are particularly sensitive items for which farm groups and political parties seeking rural constituents strongly advocate protection from imports. Of particular sensitivity are grain, dairy products, sugar, meat, poultry, rapeseed, processed foods, and locally produced spirits such as vodka.

Poland is the 9th largest country in Europe with total area slightly less than the state of New Mexico. Its farm area (18 million hectares/44.5 million acres) is slightly less than that of the state of Kansas. There are approximately 2 million farms in Poland of which the EU estimates that 400,000 to 500,000 produce commercially. Major crops are wheat, potatoes, rye, sugar beets and rapeseed while livestock is dominated by hogs, dairy cattle, and a growing poultry industry.

Poland's average farm size is 8 hectares (19.8 acres) with 90 percent of farms smaller than 15 hectares (37.1 acres). More than 85 percent of dairy farms have fewer than five cows. There has been a slow trend toward farm consolidation which is being promoted via varying methods including an early retirement program for farmers begun in January 2002.

Fourteen percent of Poland's 38.6 million people are full-time farmers while another 4.5 percent farm part-time. In terms of the total labor force, about one-in-four people work in agriculture. Agriculture accounted for only about 3% of the Polish economy in 2000; this compares to 13-14% in 1989 prior to rapid economic development.

EU accession is a top goal of Poland's current government which came into power in October 2001. Poland has by far the largest farm sector of any prospective acceding country. Poland is

disappointed with the EU Commission's CAP extension proposal for acceding countries which provides only 25% direct payment levels to farmers during the first year of membership, a transition to 100% in direct payments by 2013, and lower than desired production quotas. EU farmer income is approximately 15 times greater than that of Polish farmers. EU authorities are concerned with how the EU will absorb Poland's 2 million farms into a system where upwards of 50 percent of the EU budget goes to agricultural supports.

V. Pre-Accession Period Places U.S. Goods in Serious Competitive Disadvantage

As Poland began the process of seeking EU membership, the Poland-EU Double-Zero accord was completed at the end of 2000 and went into effect January 1, 2001. This impacted bulk and processed goods as over 400 EU agricultural goods were provided with substantial lower cost Tariff Rate Quotas (TRQs) and/or tariff reductions. A more limited but still important further pre-accession bilateral trade liberalization agreement will likely go into effect in January 2003 creating TRQs and/or tariff reductions for such products as confectionary goods.

In both cases, these agreements have placed United States agricultural goods at a competitive disadvantage except for almonds, grapefruit and wine versus EU goods. These three items were the only agricultural products for which Poland agreed to implement tariff suspensions down to EU external rates effective September 2002. In all other cases, U.S. agricultural products continue to face relatively high Polish import duties while EU goods enjoy vastly freer access. Poland has not lowered other high agricultural product duties for non-EU members to sometimes lower EU external duty rates which it will have to implement upon accession in any case.

Compounding difficulties created by these market access differences, there is periodic pressure from farm groups to protect local production from import competition. For example, there has been intermittent domestic poultry producer opposition to poultry meat imports. This opposition blames imports for declining Polish poultry meat prices even though imports account for five percent or less of total supplies. Further, protectionist elements also accused divergence of transshipments onto the domestic market as another reason for slumping prices. However, Poland has a strict control system to ensure transshipments exit the country. All government and trade sources indicate that such divergence rarely, if ever, occurs.

VI. U.S.-EU Agricultural Trade Issues Looming for U.S.-Polish Agricultural Trade

When Poland becomes an EU member, it will become a voting member of the EU with the same number of EU Council votes as Spain beginning January 1, 2005. Current agricultural trade policy issues between the United States and the EU will spread to the EU's largest new member state. Current EU veterinary restrictions on U.S. poultry and red meat will virtually cut off U.S. exports of these products to Poland which amounted to \$59 million in 2001. Meanwhile, of less impact but on the plus side is that Poland reduced its residue requirements to mirror the less stringent EU requirements. Also, some agricultural import duties will decline for some items such as dried fruit and nuts, sunflower seeds, and certain seafood products.

In anticipation of its future membership in the European Union which its government hopes to achieve in 2004, Poland is adopting similar standards and laws governing food products. The

European Union is providing some assistance to Poland during this process. The European Union and Poland have agreed that Polish testing laboratories and other institutions issuing quality certificates will be examined for their conformity with EU directives. A list of the approved institutions will be published in the Official Journal of the European Community. All products tested by these facilities will be automatically accepted for shipment to the European Union as well as Poland without any additional procedures.

Poland plans to introduce changes in its legal system to attain an EU-compatible certification system. Before the new legislation is introduced, all products originating from the European Union and subject to third party certification will be admitted into Poland. The testing reports and certification documents produced by authorized bodies in the European Union will be reviewed, and if the tests adhere to Polish requirements, then the certification process will be considerably shortened.

VII. Food Additives Regulations

Poland uses a positive-additives list, which identifies additives that are permitted for use in foodstuffs. This particular regulation has been one of the most difficult obstacles facing imported products. The new list is much more compatible with current EU regulations. However, it is not identical. The Polish Ministry of Health has indicated that the new regulations include certain precautions aimed at protecting the Polish consumer. One example is the use of synthetic colors in dairy products which are approved in the EU but not in Poland. In such cases the Polish government uses the term "allowable only after Poland joins the EU". The changes constitute a big step forward in modernizing Polish regulations and should enable many imported products currently not present on the Polish market to enter Poland.

VIII. Pesticides and Other Contaminants

Polish authorities have prepared a positive residue list. Regulations on pesticide residue and other contaminate levels have been specified in the Journal of Law in 1997 (Dziennik Ustaw no. 43 dtd. April 30, 1997) prepared by the Ministry of Health and Social Welfare. While the format of the current Polish list differs from the EU and Codex lists, the content is very similar. A new list is currently being prepared by Polish authorities. In the case of commodities which have been treated with plant protection chemicals, one of the required documents is the list of plant protection chemicals which were used during the production of the commodity. According to the Polish Sanitary Office which conducts tests of imported commodities, this particular regulation does not hinder international trade.

IX. Biotechnology

A major potential trade concern will be biotechnology. While direct U.S. exports are not huge, indirect trade can be important. It is estimated that substantial amounts of U.S. soybeans (see "Oilseeds" section below) have been processed in Western Europe and shipped to Poland as soybean meal.

Poland implemented its first biotechnology law entitled "Genetically Modified Organisms"

which went into effect October 25, 2001 as published in Dziennik Ustaw 76 on June 22, 2001. With the new food safety and "GMO" laws, the Polish government is essentially adopting biotechnology policies which reflect those of the EU. There is also consideration of labeling and traceability amendments to this new law.

While EU biotechnology directives have already largely been adopted by Poland, their implementation appears less rigid than in the EU. The anti-biotech public and political momentum of Western Europe and the EU is pushing its way to Poland but has not reached the non-scientifically based levels existent in Western Europe. Nevertheless, the Polish government has not shown willingness to counter the unscientifically based EU position, likely not wanting to jeopardize its EU membership prospects. However, it has shown signs of being more inclined to approve certain biotechnology enhanced items based on science. Further, many Polish scientists appear inclined toward biotechnology advances. Poland could become a more science based balancing force within the EU concerning biotechnology after accession.

X. Import Duties

While some agricultural import duties will decline, others will increase. Attached is a comparative list that examines current Polish import duties compared to EU external duty rates. This is a selective list that focuses on items which currently or in the near future could have potential. The import duty on many items listed such as sunflower seeds, dried fruit and nuts, grapefruit, wine, pet food, and some seafood and wood products should decline upon accession.

XI. Summary U.S. Export Impact

Poland is not a major U.S. agricultural, seafood, and forest products market. Nevertheless, taking into account both direct trade and less quantifiable indirect trade, it is not insignificant. EU accession's impact will differ assuming varying factors. Following are rough estimates focusing on major trade items examining possible scenarios:

-Worst Case Scenario: If Polish authorities are successful in continuing their *Ambrosia* spp. restriction on U.S. grain and oilseed imports (upwards of \$100 million), EU restrictions on U.S. poultry and red meat continue (over \$50 million), and EU biotechnology regulations become increasingly more restrictive blocking U.S. soybean meal indirect imports (over \$100 million), the total loss to U.S. agricultural direct and indirect exports could total approximately \$250 million dollars worth of products. Import duties are reduced for some non-EU items but the virtual duty free internal EU market makes many non-EU products uncompetitive.

-Best-Case Scenario: Poland's phytosanitary initiatives on *Ambrosia* spp. are rejected in Europe and U.S. grain and oilseed imports are permitted to resume resulting in periodic grain imports of perhaps upwards of \$100 million as occurred in 1996 during a Polish grain deficit year. Soybean meal imports continue assuming biotechnology issues do not escalate. Progress in eliminating current EU SPS restrictions on U.S. poultry and red meat occur and U.S. product is permitted to enter Poland following accession. Import duty reductions for certain U.S. commodities not widely produced in the EU are sometimes lower than current Polish import duties for such products. This could result in several million dollars worth of additional U.S. export

opportunities. Total additional exports to Poland in years of grain deficit could exceed \$100 million in value.

The reality is that the status of the phytosanitary issue regarding Poland's efforts to continue its *Ambrosia* spp. trade barrier are not yet known. Further, any Polish imports of non-EU grain would become part of the EU's grain import quota system. Unless progress is made in removing EU restrictions on U.S. red meat and poultry, these products will be blocked entry under restrictive EU veterinary regulations. Need for soybean meal will remain strong in Poland, so there is less likelihood that biotechnology will be used as a tool to eliminate such indirect imports. The reduction of some current high Polish import duties to lower EU external rates will benefit a select number of U.S. exports. The final section of this report provides additional details about the situation for several commodities.

Future access for U.S. products will be influenced by possible WTO Article XXIV:6 deliberations related to Poland's EU accession trade consequences. Of great long-term importance will be the outcome of trade liberalization negotiations in the WTO Doha Round. U.S. negotiations with the EU, of which Poland will be a member, on agricultural trade liberalization will be crucial in fostering trade.

XII. Select Commodity Reviews

Following are brief reviews of accession implications for certain commodities.

1. Grain

The biggest single barrier to U.S. exports to Poland has been Poland's ragweed (*Ambrosia* spp.) zero tolerance policy. U.S. grain exports to Poland since 1997 have been virtually zero after the policy was fully implemented. In 1996 such exports amounted to over \$100 million in value. Polish authorities are actively advocating with the EU and the European Plant Protection Organization (EPPO) that Poland be permitted to continue this policy after accession. This issue causes some EU internal debate because many EU and accession candidate states already have *Ambrosia* spp., as does Poland (despite its policy), and neighboring countries. If Polish authorities are unsuccessful, some grain imports (hard red winter and durum wheat as well as corn) could resume but via the EU system after accession.

-- EU Grain Quotas:

Relatively large duty free quotas for wheat imports from the EU together with duty free imports of corn from some Central European Free Trade Agreement (CEFTA) countries allows for some high quality wheat imports for blending and corn for the feed industry. Poland is usually a net grain importer, but it is likely that it will be a net grain exporter in marketing year 2002/03 for the first time since marketing year 1991/92 due to plentiful stocks and a fair weather stimulated bountiful crop.

Under the EU-Poland liberalization agreement, for Marketing Year (MY) 2002/03 there is a tariff free quota for 480,000 tons of wheat imports from the EU (this quota was 420,000 tons in

Calendar Year (CY) 2001) and 11,500 tons of wheat flour (10,500 tons in CY 2001). Similar to Poland's quota for WTO member states, the MY is divided into quarterly sums. Following a temporary Jul-Oct 2002 suspension of EU imports by Poland, the duty free quota resumed in October 2002. The EU wheat quota is split in to equal amounts for each quarter of the CY. Also, some tariff reduction for CEFTA countries are in effect for CY 2002: 30,000 tons wheat TRQ for the Czech Republic at a reduced 15 percent, 40,000 tons at 15 percent tariff for imported wheat from Slovakia, 200,000 tons at 15 percent tariff for Hungarian wheat, and unlimited imports from Slovenia, Romania, Bulgaria and Lithuania at 15 percent.

2. Oilseeds

FAS/USDA Warsaw believes that U.S. soybeans are the raw materials of substantial quantities of soybean meal imported by Poland from EU crushing facilities. As noted above and in greater detail in our Oilseeds Annual report (see REFERENCE REPORTS section), we estimate that U.S. soybeans valued at upwards of \$118 million were exported to the EU for crushing into soybean meal which was then exported from the EU to Poland in 2001.

-- EU Duty Free Access:

EU protein meal imports under the Polish-EU Double Zero agreement since January 2001 enter Poland duty free although the EU had already enjoyed duty-free soybean meal access for several years prior to the agreement. No tariffs apply to soybean meal, peanut meal, sunflower meal, cotton meal and some other less important meals from countries listed as "Developing" or "Least Developed"; Argentina and Brazil are not included in these categories. Also, all CEFTA countries and Lithuania and Latvia have zero import tariffs on all protein meals per bilateral agreements.

-- Zero Tolerance Ragweed (*Ambrosia* spp.) Quarantine Barrier

Ragweed (*Ambrosia* spp.), among other common weed seeds, is on the Polish quarantine list which severely restricts imports of low protein U.S. soybean meal. This restriction also complicates direct imports of high-protein U.S. soybean meal, because USDA is unable to certify that shipments will meet Polish requirements of being 100 percent free of ragweed seeds. Poland is currently seeking addition of ragweed (*Ambrosia* spp.) to the European Plant Protection Organization quarantine list. If it is successful in doing so, Poland will continue this barrier following EU accession.

-- Polish Biotechnology Policy Increasingly Mirroring that of the EU

At the end of 2000, the Minister of Environment approved (decision no. 14/2000, dated Nov.17, 2000) registration of "Round-Up Ready" soybeans for use in Poland. This was the first "genetically modified organism (GMO)" variety approved for use in Poland. The approval allows the import, distribution and processing for feed and food of this variety, except for planting.

Although Poland does not import significant quantities of soybeans, the approval allows the feed industry to more easily comply with current regulations. The approval clearly states that food products or food ingredients from such soybeans require separate permits from the Ministry of Environment, based on an evaluation by Poland's Chief Health Inspector.

3. Poultry and Red Meat

U.S. poultry and red meat will be barred entry when Poland fully institutes EU poultry meat import requirements unless the EU and the United States can resolve the on-going trade disputes over U.S. poultry and red meat access to the EU. Poland will rigidly implement EU requirements as early as six months prior to actual accession. This would mean that such restrictions could arise as early as July 2003 if it appears that the Polish government will be successful in its bid to join the EU by January 2004 although the latest likely accession date is mid-2004.

Total 2001 imports of chicken meat increased by 35 percent because of higher imports from the EU. As a part of the Poland - EU Double Zero agreement, Poland established in March 2001 a 21,000 ton duty free import quota for poultry meat from the EU. This elimination of tariffs for the EU and the relatively low exchange rate of the Euro versus the Polish zloty resulted in a significant increase of imports of poultry meat from the EU at the expense of imports from the United States. As a result, imports of poultry meat from the U.S. dropped by over 50 percent in 2001. It is forecast that imports from the U.S. will continue to decline in 2003 while imports from the EU will increase.

In 2002, the import quota for non-EU poultry meat totals 47,736 tons. The within quota tariff rate is 30 percent (min. 0.3 EUR/kg) while the above quota tariff rate is 60 percent (min. 0.6 EUR/kg).

It is estimated that Poland imports annually 10,000 to 12,000 tons of beef tripe mostly from the U.S. but also from Australia, Argentina and Uruguay. Import prices (CIF) vary from \$850 to \$1,200 per ton. Poland's production of beef tripe is insufficient to cover growing demand, so import demand will likely continue after Polish accession although U.S. product would not enter the market due to current EU restrictions unless there were possibly a derogation. Likewise, imports of the small quantities of high quality U.S. beef imported for the restaurant sector would also be blocked entry.

4. Dried fruit and nuts

Poland's import tariffs on dried fruit and nuts are relatively low, in comparison to other Polish agricultural import duties, reflecting little to no local production. As of September 6, 2002, in-shell almonds were reduced from 16% to 5.6% and shelled almonds from 16% to 3.5% for such products from WTO member countries. Poland's accession to the EU could benefit U.S. dried fruit and nut exporters by significantly reducing all current tariffs and even bringing peanuts (HTS 120210 - in-shell & HTS 120220 - shelled) to 0%. Virtually all dried fruit and nut import rates for such products as raisins, prunes and pistachios will also decline upon implementation of EU external import duty rates. (Please refer to attached table outlining current Polish and EU external duty rates.)

5. Seafood

An agreement between Poland and the EU on liberalization of fish and fish products trade was concluded in January 2002. According to the agreement, tariffs will be reduced successively by one-third every year until they have reached 0 percent. As of August 1, 2002, all EU seafood import tariffs will be reduced by one-third, with the exception of herring which will have a 30% reduction. In addition, all other seafood imports with $\leq 2\%$ tariffs will be reduced to zero. These changes will eventually result in EU member full trade liberalization of non-processed fish by Jan 1, 2004. These changes will give EU members competitive advantage, especially the Netherlands, which currently leads EU importers, and will be unfavorable to U.S. products, but will act as preparation for changes occurring with Poland's complete accession to the European Union.

Following accession, Poland's adoption of EU seafood external duty rates for non-EU members will result in reductions, compared to current Polish rates, for some seafood products such as salmon, haddock, herring and mackerel.

XIII. Reference Reports

For further information about particular commodities or regulations, please refer to the following reports which are available via the FAS.USDA.GOV website:

PL 2007 Poland Oilseeds Annual, 3/28/02
 PL 2010 Poland Grain and Feed Annual, 4/30/02
 PL 2018 Poland Food and Agricultural Import Regulations and Standards, 7/31/02
 PL 2020 Poland Poultry and Products Brief, 8/24/02
 PL 2022 Poland Livestock Annual, 8/30/02
 PL 2025 Poland Grapefruit Brief, 9/10/02
 PL 2026 Poland Wine Brief, 9/10/02
 PL 2031 Poland Seafood Brief, 10/25/02
 PL 2033 Poland Dried Fruit and Nuts Brief, 10/25/02

HS. No.	Product	Poland's Tariff	EU External Duty	Poland's TRQ	CY 01 U.S. Exports (USD)
020220 Bovine, frozen	Other cuts with bone in	See below	See below	See below	0

HS. No.	Product	Poland's Tariff	EU External Duty	Poland's TRQ	CY 01 U.S. Exports (USD)
0202209010 Bovine, frozen	*Other cuts with bone in *High quality beef and veal	45% or 19 + maximum 3.03 EUR/kg	12.8% + 265.3 EUR/100 kg Tariff quota: 20% End date: 6/30/03	17,545 T In quota duty: 30%	See H.S. 020220
020230 Bovine, frozen	Boneless	45% or 19 + maximum 3.03 EUR/kg	See below	17,545 T In quota duty: 30%	9,585
0202301010 Bovine, frozen	*Boneless, *Forequarters and hindquarters- whole or cut into five pieces, *High quality beef and veal	45% or 19 + maximum 3.03 EUR/kg	12.8% + 221.1 EUR/100 kg Tariff quota: 20% End date: 6/30/03	17,545 T In quota duty: 30%	See H.S. 020230
0202305010	*Boneless, *Crop, chuck, and blade and brisket cuts, *High quality beef and veal	45% or 19 + maximum 3.03 EUR/kg	12.8% + 221.1 EUR/100 kg Tariff quota: 20% End date: 6/30/03	17,545 T In quota duty: 30%	See H.S. 020230
0202309010	*Boneless, *Crop, chuck, blade and brisket cuts, *Other, *High quality beef and veal	45% or 19 + maximum 3.03 EUR/kg	12.8% + 304.1 EUR/100 kg Tariff quota: 20% End date: 6/30/03	17,545 T In quota duty: 30%	See H.S. 020230
020641	Swine livers, frozen	20% or 12.8 + maximum 3.04 EUR/kg	0%	N/A	320,602

HS. No.	Product	Poland's Tariff	EU External Duty	Poland's TRQ	CY 01 U.S. Exports (USD)
02071420 02072770	Poultry meat chicken turkey	EUR/100kg 35.0 46.0	EUR/1000kg 179.0 230.0	47,736T duty: 30%	53,464,000
030212	Pacific, Atlantic, and Danube Salmon, fresh/chilled	5%	2%	N/A	0
030240	Herring, fresh/chilled, excluding livers and roes	5%	15% + a duty rate based according to size	N/A	0
030264	Mackerel, fresh/chilled	1/1 - 2/14: 20% 2/14 - 6/15: 10% 6/15 - 12/31: 20%	20%	N/A	0
030310/ 11 ¹ See footnote	Pacific Salmon (Sockeye (Red)) frozen	10%	2%	N/A	49,790
030322	Atlantic & Danube Salmon, frozen	10%	2%	N/A	0
030350	Herring, frozen excluding livers and roes	5%	15% Quota: 0%	N/A	0
03037430	Mackerel, frozen, Scombur scombrus and japonicus	1/1 - 2/14: 20% 2/14 - 6/15: 10% 6/15 - 12/31: 20%	20%	N/A	0

¹ H.S. 030310 does not exist in EU coding, H.S. 030311 replaces it, with the added specification of "Sockeye Red" salmon

HS. No.	Product	Poland's Tariff	EU External Duty	Poland's TRQ	CY 01 U.S. Exports (USD)
030612	Lobster, Homarus spp., frozen	30%	0%	N/A	0
03062210	Lobster, not frozen, live	15%	8%	N/A	0
050400	Beef Tripe	15%	0%	N/A	909,599
051110	Bovine Semen	5%	0%	N/A	386,922
080211/90 ² See footnote	Almonds, in shell, other	5.6%	5.6% Tariff quota: 2% End date: 12/31/02	N/A	167,640
080212/90 See footnote	Almonds, shelled, other	3.5%	3.5% Tariff quota: 2% End Date: 12/31/02	N/A	418,554
080250	Pistachios	16%	1.6%	N/A	0
080290/20 ³	Other nuts, Arcea (orbeted), cola, & Pecans	16%	0%	N/A	0
080540	Grapefruit	5%	2.4%	N/A	892,541
080620	Grapes, Dried	9%	2.4%	N/A	600,426
081320	Prunes	25%	9.6%	N/A	1,509,658

² H.S. 080211 and 080212 are further defined in EU coding with the specifications of "Bitter" & "Other". U.S. almonds fall under the "Other" distinction, numbered 90, making the EU code 08021190 and 08021290.

³ H.S. 080290 under EU coding is further divided into 08029020 (defined above), 08029050 Pine nuts, 08029060 Macademia nuts, and 08029085 Other. H.S. 08029020 receives a 0% duty, while all other distinctions receive a 2% duty.

HS. No.	Product	Poland's Tariff	EU External Duty	Poland's TRQ	CY 01 U.S. Exports (USD)
100620	Husked (brown) rice	10% or 9.6 maximum 0.42 EUR/hl	88 EUR/1,000kg	N/A	190,100
100630	Semi milled or wholly milled rice, whether or not polished or glazed	10% or 9.6 maximum 0.42 EUR/hl	0%	N/A	100,959
1206	Sunflower seeds, whether or not broken	9%	0%	N/A	298,382
160411	Salmon, prepared/preserved	See below	See below	N/A	0
1604110030	Salmon, prepared/preserved, Other	45%	5.5%	N/A	0
1604110020	Salmon, used for pastes or spreads	45%	5.5% Quota: 0%	N/A	0
220421	Grape wine in containers up to 2 liters, with an alcohol level up to 13%	See below	See below	N/A	252,937
220421790	White	20% minimum, 25 EUR/hl	13.1 EUR/hl	N/A	See H.S. 220421
220421800	Other	20% minimum, 25 EUR/hl	13.1 EUR/hl	N/A	See H.S. 220421

HS. No.	Product	Poland's Tariff	EU External Duty	Poland's TRQ	CY 01 U.S. Exports (USD)
220830	Whiskies	268 minimum 6 EUR/hl	0% Supplemental unit import: 1 alc. 100%	1,330,000/ 100% alcohol 85 minimum 21 EUR/hl +2 EUR%/hl	261,686
230910 Preparation of a kind used in animal feeding	Dog or cat food put up for retail sale	See below	See below	N/A	253,601
23091011, 31 Preparation of a kind used in animal feeding	Dog or cat food put up for retail sale Containing up to 30% starch and less than 10% milk products	35%	0%	N/A	See H.S. 230910
440320	Coniferous logs	0%	0%	N/A	0
440391	Oak logs	0%	0%	N/A	0
440710	*Wood sawn or chipped lengthwise whether or not planed,, *Coniferous	9%	Airworthiness Tariff Suspension: 0%	N/A	81,797
4410	Particle board	9%	Third Country Duty: 7% Supplemental Unit Import: m\$3 Airworthiness Tariff Suspension: 0%	N/A	198,460

HS. No.	Product	Poland's Tariff	EU External Duty	Poland's TRQ	CY 01 U.S. Exports (USD)
4412	Plywood	9%	Supplemental Unit: m\$3 Airworthiness Tariff Suspension: 0%	N/A	0
4421	Other wooden articles	9%	Airworthiness Tariff Suspension: 0%	N/A	0

Sources:

Poland's Tariff: *The Journal of Law of the Republic of Poland, Number 146, Official Custom Tariff for Poland.* December 19, 2001.

EU External Duty: Integrated Tariff of the European Communities (TARIC) online DDS database (tariff data dissemination-system) as of September 2002. This database hosts the day-by-day changes in Community legislation.

Poland's TRQ: *The Journal of Law of the Republic of Poland, Number 151.* December 27, 2001.

CY Exports from U.S.: *U.S. Census Data*