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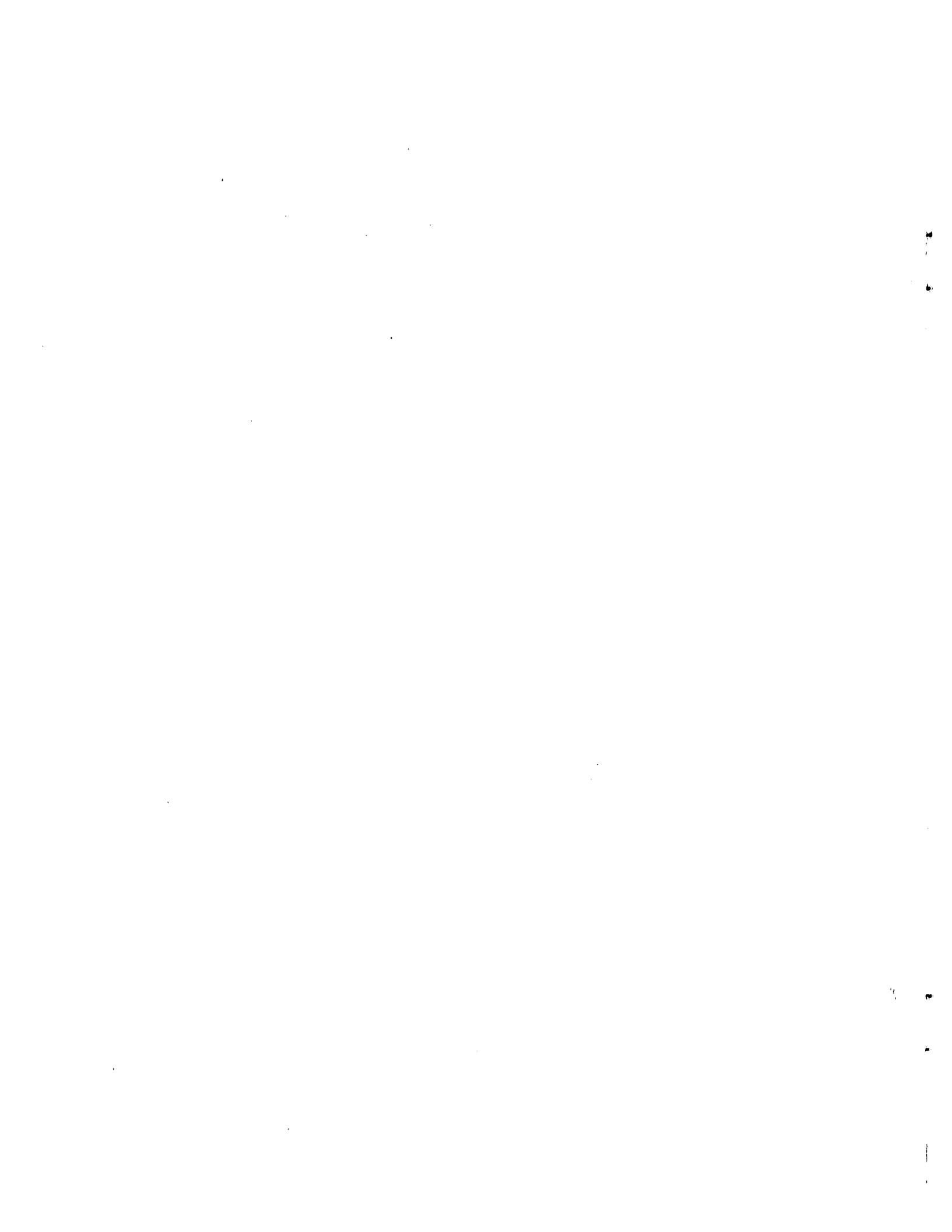
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ECONOMIC COMMISSION FOR LATIN AMERICA  
Office for the Caribbean

Some Implications of Adoption  
of  
CARICOM COMMON EXTERNAL TARIFF (CET)

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Some Implications of Adoption  
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One of the main problems posed by Haiti's accession to CARICOM and especially to the Common Market, is the progressive replacement of its present customs tariffs by the External Tariff of CARICOM. It is a very important issue as taxes on imports alone account for about 40 per cent of the total National budget.

At first glance the Haitian tariff, as it is based on the BTN, does not offer structurally great difficulty for broad comparisons with the Common External Tariff of CARICOM - especially the new one which was recently revised after the signing of the Lome Convention. However in order to arrive at the results shown in the appended tables some not too insurmountable difficulties were met in the attempt to reconcile the two classifications at the chapter or item level.

As a result of the country's application for entry in CARICOM, one of the main concerns of the Government must be the implication for taxes collected on imports, that would derive from adoption of the CARICOM COMMON EXTERNAL TARIFF (CET); in short the revenue effect. This exercise which endeavours to quantify the revenue effect, is based on calculations over the entire range of imported articles for the fiscal year 1972/73, and on selected chapters for the year 1973/74. The intention was, first to show the magnitude of the effects in a single year, and to identify the chapters, and where possible within chapters the items, that would suffer significant revenue changes as against what was realised in 1972/73. The second set of calculations on the basis of 1973/74 was to identify the range of changes from one year to the next. Considerations behind the latter computations were to find out year to year variations in the total value of imports by chapters, and to arrive at an average indication, rather than rely on data for a single year.<sup>1/</sup>

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<sup>1/</sup> This provides a better basis for appreciation of the revenue effects. A 3-year average would have been even better.

The work organised in the following manner with the aim of shortening the computing time. At a first stage, the revenue calculated by the Ministry of Finance and Economic Affairs for the years 1972/73 and 1973/74, converted into US dollars, in accordance with Haiti's tariff classification, was taken as it was computed. It is worth mentioning that total import revenue in this case is the resultant of the application of the Haitian tariff, taking into account the exemptions and exceptions under existing conventions and preferential agreements. Against the revenues by sections for the fiscal year 1972/73, resulting from the application of Haiti's tariff, an attempt was made first to find the corresponding rates of the CET and then to apply the tariff of the latter, on ad-valorem or specific basis to imports. The results appear in Table I in the Appendix.

At a second stage, on the basis of the magnitude of changes consequent to application of the CET rates to 1972/73 imports, the chapters where the occurrences were greater were selected for comparison with corresponding calculations on the imports in the fiscal year 1973/74. Table II in Appendix shows this comparison.

In general if in 1972/73 Haiti had adopted the CET for collection of its revenues on all its imports, and the CET rates were fully applied without any transitional arrangements, the country would have been better off than applying the present Haiti tariff rates. As shown in Table I, total taxes collected on imports, on the basis of Haiti's customs tariff, were US\$14.6 million. Application of the CET rates to the imports in that year would have yielded US\$16.9 million. The country would have gained more than US\$2 million, or approximately 16 per cent more in customs duties than was collected in that year.

The main section from which the government derives most revenues is SECTION XI, Textiles and Textiles Articles, whether calculated under Haiti's tariff or on the CET (respectively approximately \$4 million and \$2.3 million of total tax earnings). However, on this section there would be a considerable decrease of the order of about 28 per cent, resulting from high specific duty rates applied by Haiti

in comparison to lower ad-valorem rates in the CET. This is most evident in Chapter 51 - Man-made fibres, Chapter 60 - Knitted and crocheted goods, Chapter 61 - Articles of apparel and clothes and accessories, and even more so in Chapter 63 - Old clothing, etc., rags.

The second largest revenue earner is the SECTION V, Mineral products. It accounted for nearly \$1.8 million in 1972/73, but would have yielded over \$1.9 million if the CET rate had been applied. The sixth and the fourth sections, almost equal in importance, accounted respectively for close to 9 per cent and 8 per cent of the total tax collected; however the change that would have been experienced in these two sections is considerably advantageous, looked at from the CET angle. In only a small degree, the application of the CET to Sections XV, XVI and XVII would have improved the taxes collected. However in the case of Section XVII a very favourable revenue effect would have been registered, which would have brought the taxes from this section up to more than 16 per cent of total tax collections; which reflects the impact of the higher rates imposed by CARICOM countries on imports of vehicles, aircrafts, vessels and transport equipment.

From the 21 sections of Haiti's imports classification the 7 sections mentioned above contributed, respectively, close to 77 per cent and 74 per cent of the total customs taxes under the Haitian and CARICOM Tariffs. It is worth mentioning that import duties on foodstuffs (SECTION I to IV) yield less than 20 per cent.

Looking at the situation from another angle, the greatest change in absolute terms - without taking into account the direction of change - occurred in the following sections by order of magnitude (see Table I) for 1972/73, Sections XI, XVII, IV, III, XVI and I; to name the most significant ones.

As mentioned before, for the sake of comparison of year to year changes registered in the level of taxes, the table II was also prepared. In order to extract more detailed information the most

significant chapters with regard to revenue effect were selected, amounting to 28 chapters pertaining to 16 sections of the Haitian tariff. In 1972/73 and 1973/74 those chapters contributed about 76 to 78 per cent of the total custom taxes under Haiti's tariff and 83 to 85 per cent under the CARICOM Common External Tariff.

The changes were of two categories: favourable or unfavourable to Haiti, depending on the chapters. On the negative side could be mentioned: among foodstuffs - Chapter 3 - Fish, crustaceans and molluscus and Chapter 4 - Dairy produce; almost all the main textiles articles of Section XI; and Chapter 64 - Footwear, headgear, etc. Among them all, the greatest loss in absolute terms as far as both years are concerned would have been in decreasing order the Textiles Section starting from Chapter 63 - Old clothing etc., rags, Chapter 51 - Man-made fibres continuous, and Chapter 61 - Articles of apparel and clothing accessories.

On the positive side would have stood in order of magnitude Chapter 87 - Vehicles, other than rail etc. with more than US\$1.5 million difference in both years followed by about half that amount by Chapter 22 - Beverage, spirits and vinegar, Chapter 33 - Essential Oils and resin oils etc. and Chapter 24 - Tobacco etc.

Table III which complements Table II, presents for the two years of the exercise the most important products and groups of products, which, within the chapters involved contributed significantly to the total customs taxes. The 55 items of Table III contribute between 60 and 66 per cent to the total taxes under both tariffs.

STATISTICAL

APPENDIX

TABLE - 1

REVENUE EFFECTS CONSEQUENT UPON ADOPTION OF CARICOM COMMON EXTERNAL TARIFF (CET)  
BY SECTION OF HAITI TARIFFFISCAL YEAR 1972-1973 <sup>1/</sup>  
IN US DOLLARS <sup>2/</sup>

HAITI

SECTION	DESCRIPTION	REVENUE ON THE BASIS OF		CONTRIBUTION TO			CHANGE IN REVENUE	
		Haiti's Tariff	CET Tariff <sup>1/</sup>	Total Revenue %	Absolute (B-A)	% Change (B/A)		
							A	B
I	Live animals; animal products	427,742.86	70,983.69	2.9	0.4	- 356,761.17	= 83.4	
II	Vegetable products	148,347.95	133,260.58	1.0	0.8	- 14,887.37	= 10.1	
III	Animal and Vegetable fats and oils and their clearage products; prepared edible fats; animal and vegetable waxes	687,853.69	148,977.23	4.7	0.9	- 538,876.46	= 78.3	
IV	Prepared foodstuffs; beverages, spirits & vinegary tobacco	1,240,587.29	2,746,325.52	8.0	16.2	+ 1,505,738.23	+ 138.9	
V	Mineral products	1,791,114.33	1,925,163.11	12.3	11.4	+ 134,048.78	+ 7.5	
VI	Products of the chemical & allied industries	1,285,612.42	2,046,709.36	8.7	12.1	+ 781,096.94	+ 61.7	
VII	Artificial resins & plastic materials; cellulose esters and ethers, etc; rubber, etc.	537,996.95	637,332.28	3.7	3.8	+ 99,335.33	+ 18.5	
VIII	Raw hides, skins, leather, furskins, etc; saddlery & harness; travel goods, handbags & the like; articles of gut	58,336.68	54,528.60	0.4	0.3	- 3,808.08	= 6.6	
IX	Wood & articles of wood; wood charcoal; cork & articles of cork; straw, etc.	59,249.71	39,025.87	0.4	0.2	- 20,223.84	= 34.1	
X	Paper-making material; paper & paper board & articles thereof	335,463.17	490,590.87	2.7	2.9	+ 155,127.70	+ 24.1	
XI	Textiles & textiles articles	3,033,018.59	2,327,016.67	27.5	13.8	- 1,674,001.92	= 71.9	



Table I (continued)

XCI	Footwear, headgear, umbrellas, sunshades, whips, riding crops & parts thereof; prepared feathers; artificial flowers; fans; articles of human hair	261,750.29	132,445.11	1.8	0.8	129,305.18	49.4
XIII	Articles of stone, of plaster, of cement, of asbestos, of mica & of similar materials; ceramic products; glass & glassware	279,982.92	364,720.37	1.9	2.2	84,757.55	30.3
XIV	Pearls, precious & semi-precious stones, precious metals, rolled precious metals, & articles thereof; imitation jewellery; coin	55,618.04	106,039.37	0.4	0.6	50,421.33	90.7
XV	Base metals & articles of base metals	1,069,138.74	1,150,498.38	7.3	6.8	81,259.64	7.6
XVI	Machinery & mechanical appliances; electrical equipment; parts thereof	835,988.22	1,190,131.65	5.7	7.0	356,143.43	42.7
XVII	Vehicles, aircraft, & parts thereof; vessels & certain associated transport equipment	1,081,364.57	2,073,856.46	7.4	16.2	1,065,491.89	152.6
XVIII	Optical, photographic, cinematographic, measuring, calibrating, precision, medical & surgical instruments & apparatus; clocks & watches; musical instruments; sound recorders & reproducers; etas & parts thereof	147,272.07	259,462.67	1.0	1.5	112,190.60	76.2
XIX	Arms & ammunition; parts thereof	318.23	602.14	0.0	0.0	283.91	89.2
XX	Miscellaneous manufactured articles	315,669.46	378,061.23	2.2	2.2	62,391.77	19.8
XXI	Works of art, collectors' pieces & antiques	178.16	39.44	0.0	0.0	138.72	77.9
		14,565,366.34	16,894,942.73	100.0	100.0	2,329,576.39	16.0

F O T A I

1/ Fiscal year in Haiti - October to September. 2/ All values are given in (US\$) converted at the rate: 5 Gourdes = US\$ 1.00.

3/ CET Rates used are those set out in the Trinidad & Tobago Customs & Excise Tariff & Trade Classification, 1975.

Note: Values of the Trinidad & Tobago dollar has been converted to US currency at the rate of \$ 2.00 TT = US\$ 1.00

- SOURCES: 1) TARIF DOUANIER - LE MONITEUR, JOURNAL OFFICIEL DE LA REPUBLIQUE D'HAITI  
 2) Trinidad & Tobago Customs & Excise Tariff & Trade Classification 1975 (Revised) Customs (Amendment) Act, 1975  
 3) Data supplied by the Government of Haiti  
 4) Annuaire Du Commerce Extérieur D'Haïti - Importations Exportations, October 1972 - September 1973

Administration Générale Des Douanes

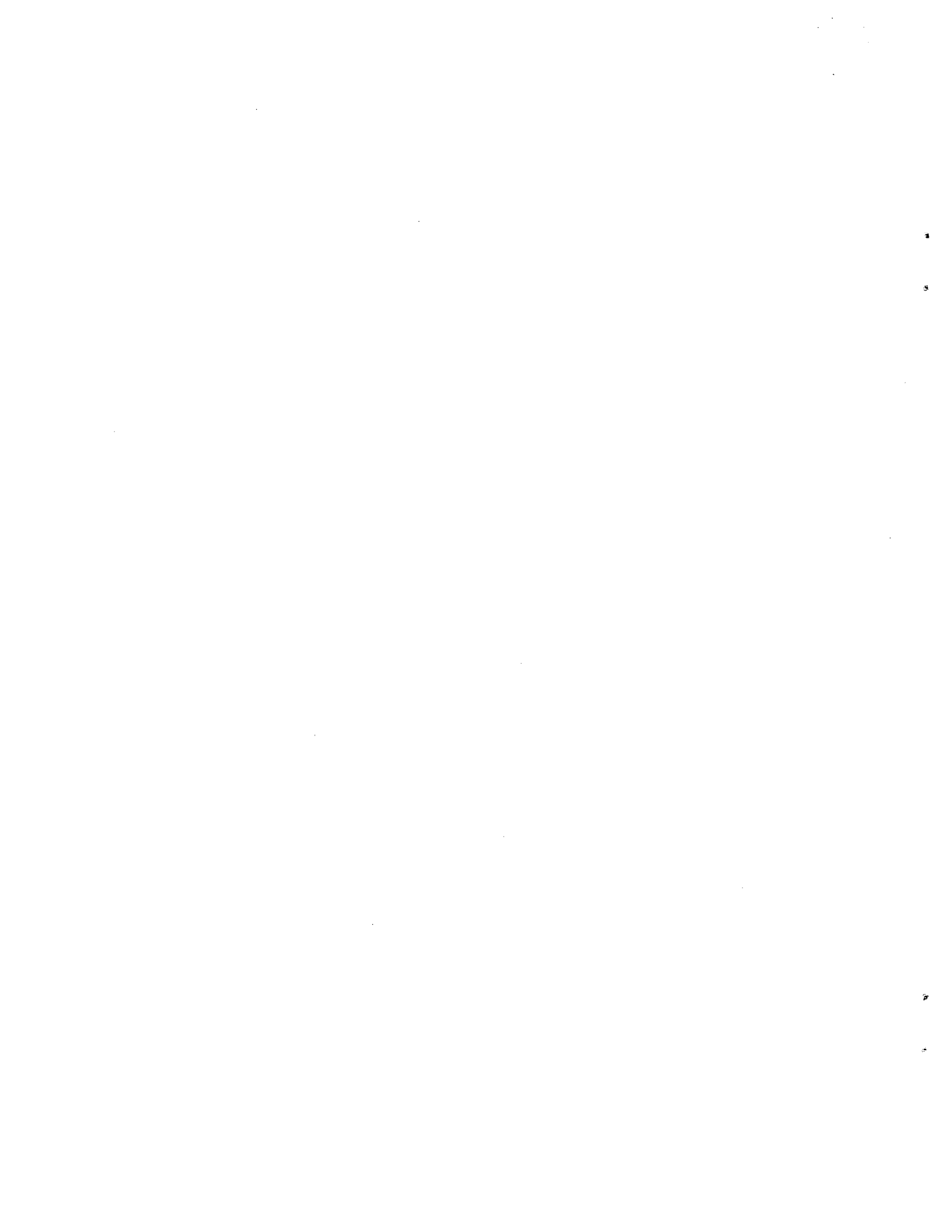




TABLE II

REVENUE EFFECTS CONSEQUENT UPON ADOPTION OF CARIBBEAN COMMON EXTERNAL TARIFF (CCEET)

BY MAJOR CHAPTERS

FISCAL YEARS 1972-1973 & 1973-1974

IN US DOLLARS

Sect.	Chps	Description	Haiti's Revenue from Imports		Indicated Import Revenue under CCEET		Change in Revenue			
			1972-73	1973-74	1972-73	1973-74	1972-73	1973-74	1972-73	1973-74
			A	B	C	D	(% B/A)	E	F	
I	3	Fish, crustaceans & molluscs	115,146.47	166,445.90	44,250.95	88,901.14	= 73,895.52	= 77,544.76	= 64.2	= 46.6
	4	Dairy Produce	286,524.22	580,983.31	24,514.44	26,364.93	= 262,009.78	= 554,618.38	= 91.4	= 95.5
	15	Animal & vegetables, fats & oils	687,853.69	409,017.38	488,977.23	389,761.77	= 198,876.46	= 19,255.21	= 28.9	= 4.7
	19	Preparation of cereals, flour, etc.	159,223.22	176,521.78	214,759.33	252,811.96	+ 55,568.11	+ 76,290.18	+ 3.5	+ 43.2
II	20	Preparation of vegetables & fruit	135,796.24	117,425.84	310,650.12	274,666.98	+ 174,853.88	+ 154,241.24	+ 128.8	+ 131.4
	22	Beverages, spirits & vinegar	180,134.81	188,080.13	1,154,331.75	1,172,441.78	+ 974,196.94	+ 984,361.65	+ 540.8	+ 523.4
	24	Tobacco	353,833.62	658,672.76	732,063.10	1,145,020.24	+ 378,229.48	+ 736,347.48	+ 106.9	+ 120.9
	27	Mineral fuels, mineral oils, etc.	1,758,773.83	1,870,660.42	1,912,282.19	2,125,215.80	+ 153,508.36	+ 254,535.38	+ 8.7	+ 13.6
III	32	Tanning & dyeing extracts etc.	165,117.09	172,609.96	230,818.74	213,969.30	+ 65,701.65	+ 41,259.34	+ 39.8	+ 24.0
	33	Essential oils & resin oils etc.	198,274.14	210,730.92	619,497.30	692,912.83	+ 421,223.16	+ 482,161.91	+ 212.4	+ 228.8
	36	Explosives; pyrotechnic products; matches, etc.	122,452.80	156,101.61	487,016.77	49,153.60	+ 364,563.97	= 106,948.01	+ 297.7	= 60.5
	40	Rubber etc.	256,641.88	320,980.40	324,398.86	387,333.29	+ 67,756.98	+ 66,352.89	+ 26.4	+ 20.7
IV	44	Wood & articles of wood	37,820.25	109,626.26	37,677.10	58,179.44	= 20,143.15	= 51,446.82	= 34.8	= 46.9
	48	Paper & paper-board etc.	372,340.11	537,541.07	446,889.09	615,041.07	+ 74,548.98	+ 77,500.00	+ 20.0	+ 14.4
	51	Man-made fibres (continuos)	435,864.60	210,019.40	234,321.61	123,027.21	= 201,542.90	= 86,992.09	= 46.2	= 41.4
	55	Cotton	1,241,679.74	1,229,053.03	1,223,637.00	1,124,874.00	= 17,982.74	= 104,179.03	= 1.5	= 5.5
V	60	Knitted & crocheted goods	422,843.63	546,996.90	312,371.32	433,114.45	= 110,272.31	= 113,882.45	= 26.1	= 20.8
	61	Articles of apparel & clothing accessories	237,546.20	257,474.28	114,252.27	143,331.95	= 123,295.93	= 114,142.33	= 51.9	= 44.3
	63	Old clothing etc; rags	1,416,216.90	1,046,319.47	227,792.24	281,600.20	= 1,188,426.66	= 764,718.87	= 83.9	= 73.1
	64	Footwear, gaiters, etc.	245,487.25	264,461.90	116,099.62	107,521.98	= 129,447.63	= 156,939.92	= 52.7	= 59.4
VI	70	Glass & glassware	151,099.16	231,864.61	198,935.33	322,042.58	+ 47,856.17	+ 90,177.77	+ 31.7	+ 38.9
	71	Pearls & Precious & semi-precious stones	55,615.04	62,293.00	106,099.37	121,439.65	+ 59,421.33	+ 59,141.65	+ 90.7	+ 94.9

Table II (continued)

XV	76	Aluminium and articles	78,172.07	105,304.44	154,435.29	166,057.96	+ 76,263.22	+ 60,753.52	+ 97.6	+ 57.7
XVI	84	Boilers, machinery & mechanical appliances	322,419.51	343,803.19	523,241.96	698,804.60	+ 200,822.45	+ 355,001.41	+ 62.3	+ 103.3
	85	Electrical machinery & equipment	511,568.71	813,368.28	666,889.69	1,060,459.38	+ 155,320.98	+ 247,091.10	+ 30.4	+ 30.4
XVII	87	Vehicles, other than rail, etc.	1,075,178.83	1,316,756.33	2,072,376.75	2,903,934.60	+ 1,647,197.92	+ 1,587,178.27	+ 153.2	+ 120.5
XVIII	91	Clocks & watches	24,294.11	26,632.52	135,532.34	137,923.58	+ 111,238.23	+ 111,291.06	+ 457.9	+ 417.9
XIX	94	Furniture, etc.	140,725.31	162,226.42	243,134.48	290,732.52	+ 102,409.17	+ 128,566.10	+ 97.8	+ 79.3
TOTAL REVENUE COLLECTED FROM CHAPTERS			11,208,650.43	12,291,976.31	14,004,396.24	15,713,698.89	+ 2,795,735.81	+ 3,421,722.58	+ 25.3	+ 27.8

TOTAL IMPORT REVENUE 1972-73 = HAITI 14,565,366.34  
- C.E.F. 16,894,942.73

1/ Fiscal year in Haiti - October to September.

2/ ALL values are given in (US\$) converted at the rate: 5 Gourdes = US\$ 1.00

3/ CET rates used are those set out in the Trinidad & Tobago Tariff & Trade Classification 1975 (Revised) Customs (Amendment) Act, 1975

N.B. Values of the Trinidad & Tobago dollar has been converted to US currency at the rate of \$ 2.00 TT = US\$ 1.00

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2) Trinidad & Tobago Customs & Excise Tariff & Trade Classification 1975 (Revised) Customs (Amendment) Act, 1975

3) Data supplied by the Government of Haiti

4) Annuaire Du Commerce Extérieur D'Haïti - Importations Exportations, October 1972 - September 1973.

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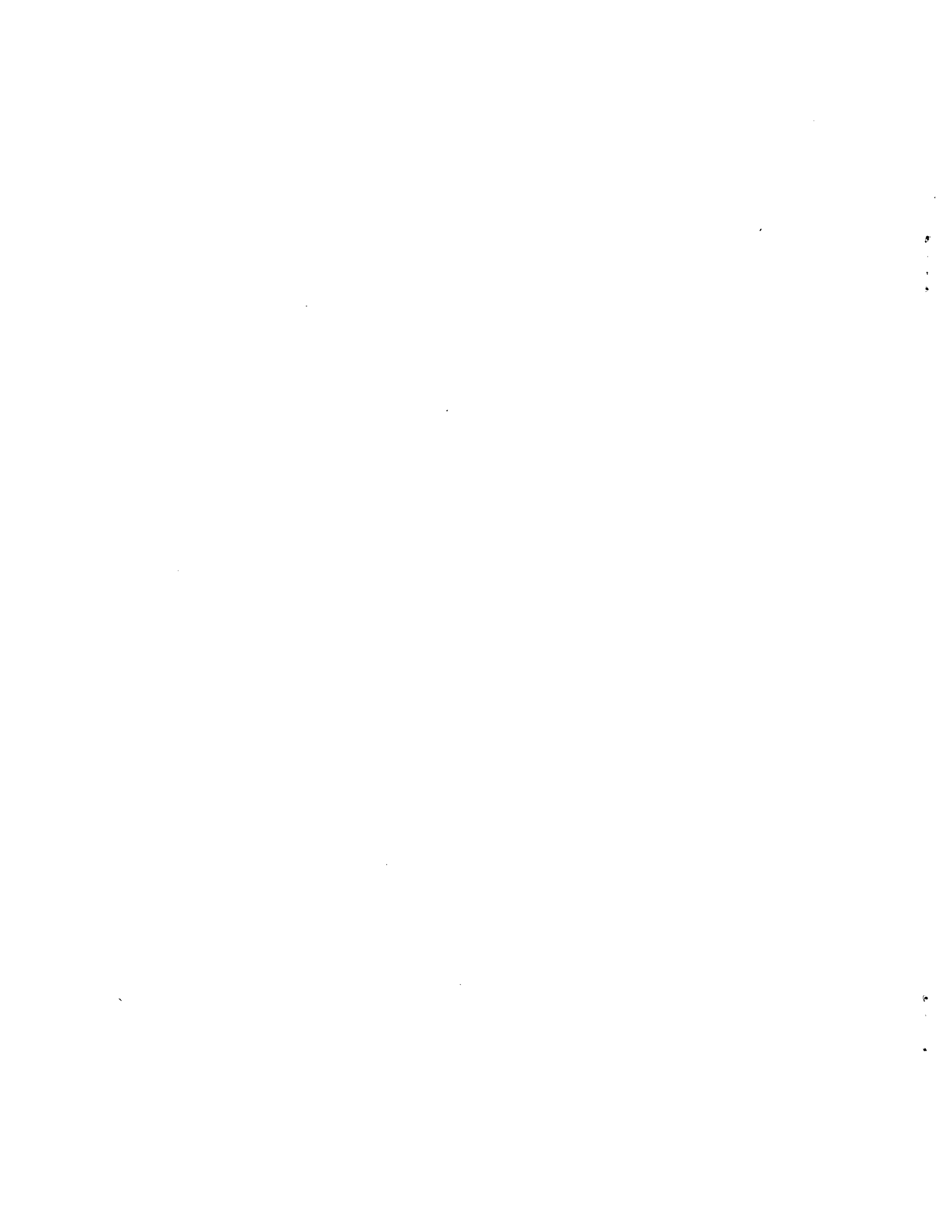




TABLE III

REVENUE EFFECTS CONSEQUENT UPON ADOPTION OF CARICOM COMMON EXTERNAL TARIFF (CEE)

BY CONTRIBUTIONS OF MAJOR ITEMS 1/  
FISCAL YEARS 1972-1973 & 1973-1974 2/  
IN US DOLLARS 3/

Tariff Heading Number	Tariff Description	Haiti's National Tariff	Haiti's Revenue from Imports		C.E.E. Rate		C.E.E. Indicated Import Revenue	
			1972-1973	1973-1974	OR Duty (1976)	1972-1973	1973-1974	
03.02.01	Fish, Salted		46,245	45,993		10%	16,223	16,140
03.02.02	Fish in brine, dried & smoked	GATT	67,274	73,908		10%	24,054	27,208
04.02.01	Milk & Cream - preserved etc.	GATT	234,981	517,435		Free	-	-
15.07.09	Soya bean oil & other, crude & semi-refined		426,124	158,150		10%	254,017	113,347
15.07.13	Margarine, imitation lard & other prepared edible fats	Kn	163,547	146,967		30%	124,225	187,808
19.02.01	Preparation of flour, meal, starch & malt extract	GATT	42,308	43,605		"	114,541	119,561
08.01	Fine bakers' biscuits	GATT	48,226	65,989		"	50,879	67,768
20.02.01	Vegetables prepared without acetic acid	GATT	61,980	41,998		45%	167,638	110,921
07.02	Vegetable juice	GATT	37,351	43,816		45%	77,194	93,336
22.03	Beers	litre	104,782	112,602		litre	710,718	774,136
05.08	Wines, in bottles (14°)	A.P. litre	4,481	7,578		"	90,474	121,749
17	Wines, grape must	A.P. litre	9,209	10,929		"	45,328	66,038
09.17	Cordials & liquors (22°)	A.P. litre	3,288	4,696		"	141,886	91,400
24.01.01	Unmanufactured tobacco	Kg	322,368	651,262		lb	675,871	1,398,107
27.10	Gasoline	Gal	1,441,260	1,612,395		Gal	1,637,584	1,824,241
01	Kerosene	Gal	144,809	91,480		Gal	127,986	139,345
05	Lubricating oils	GATT	84,136	97,203		Gal	81,836	72,070
32.09.03	Prepared oil paints		104,412	89,892			167,456	136,181
33.06.09	Toilet waters, lotions, etc.	A.P.	75,828	71,181			320,642	348,885
12	Products for the care of the hair		11,897	14,325			60,789	90,292
36.06	Matches		121,592	155,475		4.5 lb <sup>a</sup> \$4.00	482,308	40,778
40.11.01	Rubber tyres & tubes	GATT	198,253	235,626		30%	296,210	342,156
44.13	Wood planed, grooved, etc.	m <sup>3</sup>	33,209	60,310		2.36m <sup>3</sup> b) 1.50	2,466	4,469
48.13	Carbon and other copying papers	Kn	3,496	82,238		25%	2,427	5,149



TABLE III (Continued)

51.04.06	Fibre tissues over 50 grams	GAVT km	1.61	423,007	205,881	37%	227,628	120,646
55.09.02	Printed cotton	KV	3%	312,752	230,305	40%	380,392	280,129
.08	Cotton	KV	0.61	796,982	837,461	45%	747,325	700,965
60.01.02	Knitted or crocheted	KV	1.02	198,114	267,813	40%	77,305	173,802
.03.07	Synthetic textiles	KV	6.19	68,008	78,560	20%	3,642	2,860
.05.08	Bathing suits & trunks	KV	5%	4,799	7,358	45%	41,507	66,451
61.01.11	Simple cotton	KV		130,243	115,931	45%	28,781	75,664
63.02.01	Cotton cord, twine, etc.	KV	.72	1,281,841	688,498	20%	298,683	209,311
.02	Other materials of measure	KV	1.25	122,634	346,896	20%	26,038	68,382
64.02.08	Footwear 22 cm long	KV		179,765	141,234	25%	87,889	61,483
70.13.02	Table and kitchen glassware		29%	42,477	109,943	25%	42,764	90,114
71.12.02	Articles of jewellery silver		30%	11,488	18,943	60%	23,213	35,709
16.03	Imitation jewellery		30%	13,126	14,494	60%	26,306	29,137
76.08	Structures and parts of structures	kg.	0.15	21,856	30,437	40%	92,291	83,445
84.12.01	Air conditioning machines & parts	GAVT	6%	14,196	23,791	30%	69,373	109,573
15.01	Refrigerators & others	GAVT	6%	33,670	40,084	35%	197,716	293,479
85.03.02	Batteries	GAVT		55,188	57,798	30%	146,282	126,838
11	Electric furnaces, industrial		35%	192,515	11,819	5%	27,572	2,386
12	Electric water heaters			22,567	40,903	30%	19,572	274,954
15.02	Radio broadcasting equipment		20%	52,806	53,256	45%	119,902	118,948
.03	Television apparatus			15,588	398,708	45%	18,121	44,209
19.01	Electrical apparatus for circuits	GAVT	10.40%	20,398	27,602	25%	49,618	66,209
87.02.02	Vehicles for transport: diesel	GAVT	.8%	230,789	131,289	45%	1,044,654	739,774
.03	Vehicles for transport: gasoline	GAVT	12.89%	182,113	228,234	45%	704,306	797,002
.04	Jeeps, for transport	GAVT	12.56%	35,972	64,420	45%	148,329	230,803
.08	Automobiles	GAVT		360,207	541,941	45%	465,614	653,622
06.01	Parts for vehicles	GAVT	17%	121,443	166,415	30%	214,329	297,940
91.01.06	Time switches for clocks, etc.	kg.		2,921	3,428	50%	29,308	32,546
.07	Watch movements	kg.		2,963	6,921	50%	58,830	62,383
94.01.01	Chairs in metal or other	kg.	.21	15,245	23,723	45%	54,369	124,365
03	Other furniture and parts	kg.	1.00	60,511	68,027	45%	80,558	45,567
				8,818,308	9,937,406		11,224,989	12,209,781
				TOTAL (55 items)				

1/ Fiscal year in Haiti = October to September.

2/ CFF Rates used are those set out in the T & F Tariff & Trade Classification 1975.

3/ 1 Gross or 8,640 matches = 4.5 lbs.

Source: Same as Table I.

2/ All values are given in (US\$) converted at the rate: 5 Gourdes = US\$1.00

3/ B. Values of the T & F dollar has been converted to US currency at the rate of \$2.00 FF = US\$1.00

b) 1,000 kg. = 3.0864 cu. yds = 2.36M<sup>3</sup>

