

IRELAND

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Product	Type of Restriction	Remarks
<u>Quantitative Restrictions</u>		
Tobacco products	Licensing	
Superphosphates, certain hosiery, certain footwear, laminated spring for vehicles, spark plugs and metal components, certain electric filament light bulbs, certain brushes, brooms, and mops	Quotas	
<u>Valuation and Taxes</u>		
Most products	Wholesale tax of 5% or turnover tax of 2½%; levied on c.i.f. duty-paid value	One or the other is paid at time of importation, depending on category of importer's registration.

ISRAEL

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Product	Type of Restriction	Remarks
<u>Quantitative Restrictions</u>		
About 50 percent of all imports	Licensing	Countries with which Israel has bilateral agreements are favored in issuing licenses for goods available from these sources.
<u>Valuation and Taxes</u>		
Most imports	Purchase tax of 5% to over 100%, levied on c.i.f. duty-paid value	
Automobiles	Discriminatory purchase taxes	
Automobiles	Discriminatory annual property tax	
<u>Other Restrictions</u>		
Tractors	Mixing requirement	Certain percentage of content of imported tractors required to be Israeli produced.