

SPAIN		SPAIN
Product	Type of Restriction	Remarks
<u>Valuation and Taxes (cont'd)</u>		
Motion pictures	Dubbing tax	Tax varies with country of origin, the charge on U.S. films being the highest.
All products	Minimum value	By alleging "abnormal prices", the Government can suspend all imports of the questioned good until the investigation is completed. By threatening an "abnormal price" investigation, the Government can induce importers to import goods at a price higher than the world price causing low cost producers to lose their advantage.
<u>Government Procurement</u>		
All products	Article 10 of the law for the Coordination and Defense of National Industries of 11/24/39 prohibits use of imported products in projects involving state or other local government funds, including national or quasi-national firms	Application for import license may be made when Spanish products are unavailable or do not meet necessary specifications. Short bid deadlines often have effect of excluding foreign competitors.
<u>Other Restrictions</u>		
Certain types of coal, petroleum and derivatives	State trading	
Synthetic fibers, Customs Headings: 51.01 A-1; 51.02 A-1; 56.01 A-2; 56.01 A-3; 56.02 A-2; 56.02 A-3; 56.04 A-2; 56.04 A-3	Must come directly from the producing factory	