

APPENDIX TABLE I

FOREIGN DUTIES (PRE-KENNEDY ROUND AND FINAL KENNEDY ROUND TRADE AGREEMENT
RATES) AND NONTARIFF BARRIERS ON IMPORTS OF FLAT GLASS
(Excluding rates of duty not affected in Kennedy Round)

COUNTRY, AND NONTARIFF BARRIERS	PRE-KENNEDY ROUND TRADE AGREEMENT RATE	FINAL KENNEDY ROUND TRADE AGREEMENT RATE
A. UNWORKED DRAWN OR BLOWN GLASS (INCLUDING FLASHED GLASS), IN RECTANGLES Brussels Tariff Nomenclature (BTN) No. 70.05 Standard International Trade Classification (SITC) No. 664.3		
EEC (see individual countries for nontariff barriers)	10%	6%
France (Government Procurement Regulation. 20% Value Added Tax; Customs Stamp Tax, 2% of customs charges; export sales refunded Value Added Tax)		
West Germany (10% turnover equalization tax; export sales refunded this tax)		
Italy (0.5% customs administration fee; 4% turnover tax; 3.6% compensatory import tax; export sales refunded turnover tax)		
Belgium (11.5% transmission tax, refunded or exempt on export sales)		
Netherlands (8.8% turnover tax, refunded on export sales)		
EFTA (Member countries refund or exempt turnover taxes and value added taxes on export sales)		
United Kingdom (no border tax, etc.)	15%	7.5%
Norway (18.64% turnover tax. Govt. procurement regulation)	0,24 Kr/kg.	0,20 Kr/kg.
Sweden (11.11% turnover tax)	18%	9%
Denmark (12.5% value added tax)	18%	14%
Austria (10.6% turnover equalization tax)	140 S/100 kg. (not over 30%); 18%, 22%;	110 S/100 kg. (not over 23%); 14%, 18%;
	140 S/100 kg. (gross weight)	110 S/100 kg. (gross weight)
Switzerland (5.4% turnover tax; statistical tax = 3% of customs duty)	10 Fr/100 kg.	5 Fr/100 kg.
FINLAND (12.4% turnover tax; refunded on export sales)	35%	30% drawn glass 17% other
SPAIN (13% compensatory import tax; imports prohibited on projects using government funds; export sales exempt or refunded compensatory import tax and export bonus given to compensate for higher costs in Spain; exporters enjoy special depreciation and investment reserve privileges)		

(continued)