

TABLE III.—U.S. phenol sales to Germany—Continued

	<i>Cents per pound</i>
After Kennedy round and border tax harmonization:	
Duty: 3.2 percent, export price, c.i.f. basis (10.9 cents)	.3
Freight and insurance	1.4
Border tax (11 percent on landed value, 11.2 cents)	1.2
Total costs	2.9
Landed cost of entry	12.4
After separate package and border tax harmonization:	
Duty: 2 percent, export price, c.i.f. basis (10.9 cents)	.2
Freight and insurance	1.4
Border tax (11 percent on landed value, 11.1 cents)	1.2
Total costs	2.8
Landed cost of entry	12.3

TABLE IV.—German phenol sales to the United States

	<i>Cents per pound</i>
Selling price, country of origin	7.0
Before Kennedy round:	
Duty: 3 cents per pound plus 17 percent ad valorem (ASP, 9.5 cents) ..	4.6
Freight and insurance	1.4
Subtotal	6.0
Less rebate	.3
Total costs	5.7
Landed cost of entry	12.7
After Kennedy round:	
Duty: 1½ cents per pound plus 8½ percent ad valorem (ASP, 9.5 cents)	2.3
Freight and insurance	1.4
Subtotal	3.7
Less rebate	.3
Total costs	3.4
Landed cost of entry	10.4
After separate package:	
Duty: 1½ cents per pound plus 11½ percent ad valorem (country of origin selling price, 7 cents)	2.3
Freight and insurance	1.4
Subtotal	3.7
Less rebate	.3
Total costs	3.4
Landed cost of entry	10.4
After Kennedy round and border tax harmonization:	
Duty: 1½ cents per pound plus 8½ percent ad valorem (ASP, 9.5 cents)	2.3
Freight and insurance	1.4
Subtotal	3.7
Less rebate (11 percent)	.8
Total costs	2.9
Landed cost of entry	9.9