

1768

FRANCE

[In percent]

	Tariff rate as of Dec. 31, 1967	Tariff rate as of Jan. 1, 1972
Passenger cars.....	25.5	11
Commercial vehicles:		
Heavy trucks.....	25.2	22
Light trucks.....	25.2	11

NOTES

Import taxes:
Stamp duty: 2 percent.
Duty tax: 0.2 percent of duty.
Customs valuation: Duties are applied on the f.a.s. value plus a 3 percent uplift, plus freight and insurance.

GERMANY

[In percent]

	Tariff rate as of Dec. 31, 1967	Tariff rate as of Jan. 1, 1972
Passenger cars:		
Up to 2,000 c.c. (121.9 cu. in.).....	20	11
Over 2,000 c.c.	22	11
Commercial vehicles:		
Heavy trucks.....	22	22
Light trucks.....	22	11

NOTES

Import taxes: Import equalization tax: 6 percent of the duty paid value including uplift.
Customs valuation: Duties applied to the c.i.f. value, for sole distributors this amount is increased by 3 percent.

ITALY

[In percent]

	Tariff rate as of Dec. 31, 1967	Tariff rate as of Jan. 1, 1972
Passenger cars:		
Up to 1.5 litres (91.53 cu. in.).....	31.2	} 11
1.5 litres to 4 litres (244.1 cu. in.).....	29.2	
Over 4 litres.....	27.2	
Commercial vehicles:		
Up to 4 litres.....	29.2	} 22
Over 4 litres.....	27.2	

¹ Applies only to heavy vehicles, others subject to duty of 11 percent.

NOTES

Import taxes:
Equalization tax: 7.8 percent of the duty paid value for cars and commercial vehicles, and 7.5 percent on all other vehicles.
Administrative tax: 0.5 percent dutiable value.
Stamp tax and miscellaneous charges: Averages 0.2 percent of c.i.f. value.
Turnover tax: 4 percent of duty paid value including uplift and administrative fee.
Customs valuation: Duties are applied on the c.i.f. value plus a 3 percent uplift.