

UNITED STATES EXPORTS & IMPORTS OF MALT BEVERAGES

COMPARISON OF REPRESENTATIVE IMPORT DUTIES
COMPUTED ON BASIS OF CAPACITY

(Foreign-Tariff Rates Have Been Converted to U.S. Dollars and Gallons)

<u>Importing Country</u>	<u>Import Duties & Charges</u>
United States	\$0.125/gal (To be reduced ultimately to \$0.06/gal pursuant to Kennedy Round)
Australia	\$1.14/gal plus Sales Tax of 12½% of Value and Duty, Increased by 1/5th of Total
Bahamas	\$0.47/gal plus Customs Surcharge of 7½% Ad Valorem
Barbados	\$0.65/gal plus 10% Customs Surtax (\$0.065) plus Package Tax of \$0.125/pkg (\$1.29 per gal if in 12-oz units), for total Duties & Charges of \$2.00/gal
Bermuda	\$0.47/gal plus Customs Surcharge of 10% of Duty (\$0.047/gal), for total of \$0.527/gal
Canada	\$0.125/gal plus, if in glass, Bottle Duty of 20% Ad Valorem, plus 12% Sales Tax on Duty-Paid Value
Dominican Republic	\$0.80/gal plus Import Tax of \$2.80/gal, plus additional tax of 50% of FOB value, plus Customs Surcharge of 3% of duties and taxes paid on importation
Haiti	\$0.72/gal plus Excise Tax of \$0.11/gal, for total of \$0.83/gal
Hong Kong	\$0.32/gal plus 0.05% Import Charge on Declared Value (minimum charge of \$0.35 on any one import declaration)
Netherlands Antilles	\$2.51/gal on beer other than Stout, which has more favorable rate of \$1.61/gal
United Kingdom	\$0.58/gal

EXH. J