

UNITED STATES EXPORTS & IMPORTS OF MALT BEVERAGES

COMPARISON OF REPRESENTATIVE IMPORT DUTIES
(FOREIGN DUTY COMPUTED ON BASIS OTHER THAN CAPACITY)

(Foreign Tariff Rates Have Been Converted to U.S. Equivalents)

Importing CountryImport Duties & Charges

United States

\$0.125/gal (To be reduced ultimately to
\$0.06/gal pursuant to Kennedy Round)

Argentina

Basic Duty of 130% Ad Valorem; plus Ocean
Freight Tax of 4% of freight charges;
plus Import Sales Tax at 10% of duty-
paid value.

Brazil

Basic Duty is 105% Ad Valorem; plus Port Im-
provement Tax of 1% of c.i.f. value;
plus Merchant Marine Tax of 10% of ocean
freight cost; plus Industrialized Product
Tax of 35% of duty-paid value.Central America Common
Market (Costa Rica, El
Salvador, Guatemala,
Honduras, Nicaragua)Combined weight-and-value duty: \$0.70/kilo
(gross weight including packing) plus
10% Ad Valorem on c.i.f. value. One
kilo equals 2.2 pounds.European Economic Com-
munity (Belgium, France,
Germany, Italy, Luxem-
bourg, Netherlands)Common External Tariff (CXT), presently at
30% Ad Valorem, will be reduced to 24%
Ad Valorem by January 1, 1972, pursuant
to Kennedy Round. Germany, which pre-
sently imposes an Import Duty of 26% Ad
Valorem plus an Import Equalization Tax
of 10%, will move over to the **EEG CXT rate**.

Japan

Present rate of 35% Ad Valorem on c.i.f. value
will be reduced to 20% by January 1, 1972,
pursuant to Kennedy Round.

Mexico

Compound weight-and-value duty: \$0.18/kilo
(gross weight including packing) plus
100% Ad Valorem (invoice value or Mexican
official valuation, whichever is higher);
plus Customs Surtax of 3% of Duty.

Philippines

For U.S. beer, official duty of 75% Ad Valorem
was lowered to 67.5% thru December 1, 1973.

Venezuela

\$2.22/kilo (gross weight including packing)

EXH. 11K