SUMMARY OF NON-TARIFF TRADE BARRIERS IN 29 FOREIGN COUNTRIES

COUNTRY	PRODUCTS	RESTRICTIONS
Austria	Machine tools	Turnover Equalization Tax: 13% assessed on C.I.F. duty paid value.
		Turnover tax system for wholly owned subsidiaries. (Organschaftsteuer)
Belgium - Luxembourg	All machine tools except those mentioned below.	Transmission tax or lump-sum tax: 13.5% assessed on C.I.F duty paid value.
	Machine tools operated by electro-erosion and other electrical processes, super-sonic machine tools, also machine tools for re-cycling irradiated fissile material.	Transmission tax: 7% assessed on C.I.F. duty paid value.
Denmark	All products purchased for the public account.	Government procurement practice.
	Machine tools	Value Added Tax: 12.5% on C.I.F. duty paid value of product.
Finland	Machine tools	Turnover Tax: 12.4% assessed on C.I.F. duty paid value.
France	Machine tools	"Value Added Tax" (TVA) Standard rate: 20% of duty paid value.
	Machine tools	Customs Stamp Tax: 2% of customs charges
	All products purchased for the public account.	Government procurement practices.
	All imports	Customs broker fees standard schedule based on C.I.F. duty paid value.(1)
Federal Republic of Germany	Machine tools	Import Equalization Tax: 10% assessed on C.I.F. duty paid value.