

EXHIBIT VII

U.S. EXPORT OF ELECTRIC KNIFE TO WEST GERMANY

	1967		1973 with uniform t.v.a. rate	
	Rate (percent)	Index	Rate (percent)	Index
F.o.b., U.S. price.....		100.0		100.0
Ocean freight and insurance.....		4.5		4.5
Subtotal.....		104.5		104.5
Import tariff.....	13.0	13.6	6.5	6.8
Import equal. tax.....	6.0	7.1	17.0	18.9
Landed price.....		125.2		130.2

EXHIBIT VIII

EUROPEAN TAX WAIVERS AND REBATES—EXPORTING COUNTRY AND PRODUCT

[Effective rate as percent of f.o.b. price]

	West Germany, houseware	Netherlands, chemical	Italy, refrigerator
Waived national indirect taxes.....	4.6	5.5	11.4
Rebates national indirect taxes.....	2.8	3.8	9.8
Total, waiver/rebate.....	7.4	9.3	21.2

EXHIBIT IX

EUROPEAN TAX REBATES SUBSIDIZE EXPORTS

[Case: Electric alarm clock made in West Germany; destination: United Kingdom]

	Amount
West Germany f.o.b. plant price.....	\$3.86
Taxes included in f.o.b. price:	
(1) Inland sales tax at 1 percent of export price.....	.04
(2) Turnover tax at 4 percent of export price.....	.14
Export rebate:	
(1) Above 2 taxes are exempt (waived) on exports.....	(.18)
(2) Excess rebate at 3 percent of export price.....	(.11)
West German f.o.b. price less tax adjustment.....	3.57

EXHIBIT X

EUROPEAN TAX REBATES AFFECT COMPETITIVE POSITIONS IN 3D COUNTRIES

[Case: Refrigerator. Destination: United Kingdom.]

	From United States	From Italy
Home market price.....	100	100
Less tax waivers and rebates.....	0	25
Home market price less tax adjustment.....	100	75
Duties, customs, and transportation.....	25	24
Total, landed value.....	125	99
Actual selling price.....	125	109