AUSTRIA

Product	Type of Restriction	Estimated Impact on U.S. Trade	Trade Agreement Status	Remarks
Valuation and Taxes (Continued)				
All imports (cont.)	2. "Organschaft" principle of turnover tax system	Significant, but groups too broad to permit trade summary	Legal and negotiable, affects bound items	Products imported and resold by subsidiaries of foreign, including U.S., firms are subject to a domestic turnover tax of 5.25% (the tax rate for sales by manufacturers). By comparison, goods imported and resold by an independent Austrian importer are subject to a 1.8% turnover tax (the tax rate for wholesale transactions). The "Organshaft" principle of taxation will be eliminated with the changeover to the value-added tax system.
Health, Sanitary & Safety Restrictions				
Many industrial, canned and packaged goods	Industrial standards, marking and labeling requirements	Not significant	Legal, but not removable. Affects bound items	Regulations intended for consumer protection.