

DENMARK		DENMARK		
Product	Type of Restriction	Estimated Impact on U.S. Trade	Trade Agreement Status	Remarks
<u>Valuation and Taxes</u>				
Nearly all manufactured goods	10% Value-Added Tax	Possibly significant	Legal and negotiable	Tax intended to compensate for taxes applied to like goods when produced and sold domestically.
Motor Vehicles	Excise Tax	Not significant 1966 U.S. exports of motor road vehicles, \$3.3 million.	Legal and negotiable	The tax is applied equally on domestic and imported goods. The tax on passenger vehicles is highly progressive and falls more heavily on the more expensive American automobiles.