NICARAGUA

Product	Type of Restriction	Estimated Impact on U.S. Trade	Trade Agreement Status	Remarks
Valuation and Taxes				
Gasoline	Excise tax - C$0.05/ Gallon*	Significant, but estimate of increase not possible	Legal and negotiable, no binding	
Alcoholic beverages of 40% or over	Excise tax - U.S. $.62 per liter	Combined taxes on alcoholic beverages, beer and bottle caps, significant. 1965 imports from U.S. $40,000. Estimate imports from U.S. if removed $105,000	Legal and negotiable, affects bound items	
Beer	Excise tax - C$0.60 per liter		Legal and negotiable, no binding	
Bottle caps and crown caps	Excise tax - 2 centavos		Legal and negotiable, no binding	
Liquor	Stamp tax: (A) Containers over 500 grams: C$2.00 (B) Containers 240-500 grams: C$0.75 (C) Containers less than 240 grams C$0.40		Legal and negotiable, champagne, other sparkling wines, brandy, whiskey, bound	
All imports	Consular fee - 7%	Significant, but groups too broad to permit trade summary	Legality not yet determined, affects bound items	Consular fee of 7% of the f.o.b. value, port of exit, is collected when duties are paid. This fee is refunded on goods which come in under the Central American Common Market agreements, approximately 95% of all tariff classifications.

* 7 Cordobas = to U.S. $1.00