TABLE 37

Product	Type of Restriction	Estimated Impact on U. S. Trade	Trade Agreement Status	Remarks
Non-Agricultural Quantitative Restrictions				
All commercial imports except a few items on Free List (composition of Free List varies in successive licensing policies) and imports by government departments	Import and exchange licensing	Significant, but group too broad to permit trade summary	Legal under GATT Article XVIII and affects bound items	Control system maintained for balance of payments and economic development reasons. Except for goods imported under Free List, all imports require licenses - usually issued to importers on the basis of past performance. Under an export bonus scheme, exporters receive certificates up to a certain percentage (20-30%) which permit them to import essential goods and some consumer goods not ordinarily licensed.
Valuation and Taxes				
Most products imported for sale	Sales tax - 15% in most instances	Significant, but group too broad to permit trade summary	Legal and negotiable. Affects bound items.	Single-point sales tax, generally levied on both imported and domestically produced goods, levied at import, manufacturer, or wholesale point (but only one of these). Exemption for capital goods and certain other items. On a few items, tax is levied on imported but not on domestically produced goods.