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Product	Type of Restriction	Estimated Impact on U.S. Trade	Trade Agreement Status	Remarks
<u>Valuation and Taxes (cont'd)</u>				
Motion picture films	Film tax (a) Foreign films- 70% (b) Domestic films- 25%	Significant, but trade summary not possible	Legal <u>2/</u> and presumably negotiable, affects bound items	Since total admissions price, including tax, is the same for both foreign and domestic films, distributors and theater owners realize higher profits from local films.
Methyl alcohol	Monopoly tax	Not significant		Tax of \$0.011 per liter on imports for manufacture of pharmaceutical and pest control products.
Automobiles	Surtax	Possibly significant	Illegal unless waiver obtained	Surtax on imported automobiles, varying according to weight and age.
<u>Health, Sanitary and Safety Restrictions</u>				
Medicines, pharmaceuticals; baby foods; medical equipment; some chemicals, insecticides, weed killers; magazines, books, newspapers	Special administrative controls requiring approval of certain government agencies for importation	Not significant	Legal but not negotiable	Regulations are applied to protect the public health, safety and morals

2/ Some aspects of these taxes may be inconsistent with the GATT.