In 1967, U.S. exports of nonrubber footwear to Norway totaled 5,516 pairs, valued at \$11,530.

Tariff and Trade Regulations

Imports of nonrubber footwear from EFTA countries enter Norway duty-free. Under the Kennedy Round, Norway made no concessions on Tariff No. 64.02, nonrubber footwear with outer soles of leather or composition leather, rubber or artificial plastic materials. These items are dutiable in the range of 4.50 to 20 crowns per kilo, except for footwear with furskin uppers, which is dutiable at 60 Norwegian crowns per kilo (1 crown=US\$0.14). Concessions were made on Tariff No. 64.03, footwear with outer soles of wood or cork, and Tariff No. 64.04, footwear with outer soles of other materials. Reductions on these items will be made in four stages over a five-year period, two-fifths of the cut to come on July 1, 1968 and one-fifth on each January 1 of 1970, 1971 and 1972, respectively. The range of the current base rates of duties on Tariff No. 64.03 is from 0.80 crown to 16 crowns, which will be reduced to 0.50 to 12 crowns. The current ad valorem rate of 25 percent on cork soled footwear with uppers of materials other than leather under this Tariff No. 64.03 will be reduced from 25 percent to 23 percent.

Under Tariff No. 64.04, the current ad valorem rate on "other" footwear, including slippers and house footwear, currently 20 percent, will be reduced to

18 percent.

Norway levies a turnover tax of 13.64 percent on all imports of nonrubber footwear.

Norway does not require licenses for the importation of nonrubber footwear.

DENMARK

Imports

In 1965, (latest data available) Denmark was the fifth largest importer of nonrubber footwear in EFTA. In that year Denmark imported 3.5 million pairs with a value of \$10.6 million. Italy was the largest supplier with 1.3 million pairs valued at \$4 million followed by West Germany with 372,600 pairs valued at \$1.5 million.

In 1967, U.S. exports of nonrubber footwear to Denmark totaled 7,204 pairs

with a value of \$14,540.

Tariff and Trade Regulations

Imports of nonrubber footwear from EFTA countries enter Denmark duty-free. Under the Kennedy Round, Denmark made concessions which will reduce tariffs on certain items in Tariff No. 64.02, nonrubber footwear with outer soles of leather or composition leather, rubber or artificial plastic; in Tariff No. 64.03, footwear with soles of wood or cork; and in Tariff No. 64.04, footwear with soles of other materials. These reductions will be made in four stages over a five-year period, two-fifths of the cut to come on July 1, 1968, and one-fifth on January 1 of

1970, 1971, and 1972, respectively.

The duty on footwear with uppers of leather or composition leather, and outer soles of leather, composition leather, rubber or artificial materials, under Tariff No. 64.02, will be reduced from the current rate of 25 percent ad valorem with a minimum of 10 Danish crowns per kilo (1 crown=US \$0.13) to 22.5 percent with a minimum of 9 crowns per kilo. No concessions were made on "other" footwear under Tariff No. 64.02; the current duties for two items in this category remain 18 and 25 percent ad valorem. The duty on Tariff No. 64.03, footwear with outer soles of wood or cork, will be reduced from 15 percent to 12 percent and Tariff No. 64.04, footwear with outer soles of other materials, from 18 percent to 14 percent.

Denmark levies a sales tax of 10 percent on the c.i.f. duty-paid value of all nonrubber footwear imports.

Denmark does not require licenses for the importation of nonrubber footwear.

ATISTRIA

Imports

In 1966, Austria was the sixth largest importer of nonrubber footwear in EFTA. That year, Austria imported 3.3 million pairs with a value of \$9.3 million.