The Working Party agreed that information should be collected on a short list of products of interest to developing countries members of the Working Party (L/3039, page 5).

Developed countries, members of the Working Party, have, therefore, been asked to provide certain information about taxes levied on products listed in documents Spec(68)97 and Addendum 1.

A further reply which is attached hereto has been received from the Government of Sweden.

Further replies will be circulated in addenda to this document.
A and B(i)

All the products listed in documents Spec(68)97 and Addendum 1 - with the exception of wine, which is subject to a special taxation - were as of 1 October 1968 and 1 January 1965 subject to a general sales tax at the retail stage. The tax rates on a tax inclusive value basis amounted to 10 per cent as of 1 October 1968 and 6 per cent as of 1 January 1965 (corresponding tax rates of 11.11 per cent and 6.38 per cent exclusive of tax itself).

In addition excise tax is levied on the following products:

Chapter 42 - Leather manufactures

Gloves, lined with fur; fur tax amounting to 6 per cent ad valorem (1 October 1968 and 1 January 1965).

56.01 - Woollen carpets, hand-knotted

Woollen carpets, hand-knotted; sales tax 20 per cent ad valorem (1 October 1968 and 1 January 1965).

03.01 - Fish frozen

Certain items under this heading are subject to a special tax of 3 per cent (1 October 1968 and 1 January 1965).

16.04 - Preserved fish

A special tax of 2.2 per cent is applicable only to herring sold in bulk (1 October 1968 and 1 January 1965).

22.05 - Wine

In Sweden there is a State monopoly for spirits and wine. For all kinds of wine a tax of 36 per cent is levied on the sales price exclusive of tax itself (1 October 1968 and 1 January 1965). In addition the following taxes per litre are applied:

<table>
<thead>
<tr>
<th></th>
<th>1 October 1968</th>
<th>1 January 1965</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wine containing more than</td>
<td></td>
<td></td>
</tr>
<tr>
<td>14 volume per cent alcohol</td>
<td>3.80</td>
<td>2.40</td>
</tr>
<tr>
<td>Wine containing 14 volume per cent alcohol or less</td>
<td>0.72</td>
<td>0.24</td>
</tr>
</tbody>
</table>
A and B(ii)

Imported goods are liable to tax at the time of importation only when the importer is a final consumer, but in other cases they will bear tax on subsequent sale to a consumer. Exports are exempt from tax at the normal stage at which it is charged, but no repayment of tax already paid is made (1 October 1968 and 1 January 1965).

TVA in Sweden as of 1 January 1969

The introduction of a tax on value added in Sweden did not imply any increase in the tax rate, which still amounts to 10 per cent of tax inclusive value (corresponding a tax rate of 11.11 per cent exclusive of tax itself). However, under the TVA-system imported goods are subject to taxation at the time of importation.