

Customs Duties and Levies

The Austrian customs tariff uses the CCCN (Customs Co-operation Council Nomenclature) formerly known as the Brussels Tariff Nomenclature (BTN). The tariff specifies the applicable duties under the headings of: General rate; GATT rate; Preferential Tariff rate for developing countries; plus columns listing the rates applicable to goods imported under the auspices of the Free Trade Agreements with the EEC and the other EFTA countries.

The important point concerning Austrian customs duties is that for Canadian goods the GATT rate applies whereas most industrial and commercially manufactured goods from member states of the EEC and of EFTA can be imported free of duty.

Customs duties are based on c.i.f. Austrian border prices. In general, raw materials are subject to ad valorem rates which range from duty-free to 10 per cent. Duties on semi-finished products range up to 20 per cent while the majority of finished goods are subject to rates of 0 to 15 per cent. Most agricultural and related products are subject to specific duties although some are duty free. Many industrial products may enter duty free or at reduced rates when such products are not manufactured or are manufactured in insufficient quantities or not of comparable quality in Austria.

All imported goods are subject to the same Value Added Tax (VAT) as domestic goods. It is levied on the c.i.f. duty-paid price, including any excise taxes or agricultural levies. All imported goods are subject to a foreign trade promotion charge of 0.3 per cent assessed on the c.i.f. value. This tax applies to exports as well and is used to defray the costs and expenses of promoting Austrian foreign trade. In addition, a small trade statistical fee is levied on both imports and exports.

Excise taxes are imposed on the following products, whether manufactured domestically or imported: spirits, beer, sparkling wine, tobacco products, starch and mineral oil products.

Special regulations. There are strict standards regarding the importation of foodstuffs, alcoholic drinks, plants and seeds, pharmaceuticals, textiles and electrical goods. In some cases import permits or licences are required.