

The standard rate (as of January 1989) is as follows:

	Per cent
Belgium	19
Britain (U.K.)	15
Denmark	22
France	18.6
Germany	14
Greece	16
Ireland	25
Italy	19
Luxembourg	12
The Netherlands	18.5
Portugal	17
Spain	12

The value-added tax paid in one member state on goods which then enter inter-EEC trade can be recovered upon submission of proof that the VAT has subsequently been paid in another member state.

Value-added tax is assessed on the duty-paid value of imported goods. Current rates charged by member states of the Community may be obtained from the European Community Trade Policy Division of External Affairs and International Trade Canada. Inquiries should, if possible, contain a detailed product description, including the HS number and the country of destination.

Competition Policy of the EEC

The competition policy of the Community outlaws restrictive agreements such as market sharing and provides that "dominant positions" not be abused.

The Commission's authority stems from the Treaty of Rome, which prohibits restrictive trading arrangements including those which fix prices, limit production and delineate markets without benefiting the consumer. These regulations apply to domestic agreements between two or more national companies, and to arrangements between EEC firms and those in third countries. The Treaty of Rome prohibits any "abuse of a dominant position" within the EEC insofar as it affects trade between member states. However, the treaty does not define "dominant position."

Community law on restrictive and abusive practices exists side by side with national regulations in this field, and this had led to misunderstandings in the past. Where conflicts