

N° 348.

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**ESTHONIE ET FINLANDE**

Traité de commerce et de navigation  
entre l'Esthonie et la Finlande,  
signé à Helsingfors le 29 octobre  
1921.

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**ESTHONIA AND FINLAND**

Treaty of commerce and navigation  
between Esthonia and Finland,  
signed at Helsingfors, October  
29, 1921.

## TEXTE FINNOIS. — FINNISH TEXT.

## No. 348. — KAUPPA- JA MERENKULKUSOPIMUS SUOMEN JA EESTIN VÄLILLÄ.

*Textes officiels esthoniens, finnois et suédois, communiqués par le Ministre des Affaires étrangères de Finlande. L'enregistrement de ce traité a eu lieu le 4 novembre 1922.*

*Estonian Finnish and Swedish official texts communicated by the Finnish Minister for Foreign Affairs. The registration of this treaty took place November 4 1922.*

SUOMEN TASAVALLAN HALLITUS ja EESTIN TASAVALLAN HALLITUS ovat, haluten edistää keskinäisiä kaupallisia ja taloudellisia suhteitaan, päättäneet solmia sitä tarkoittavan sopimuksen, ja ovat valtuutetuikseen nimittäneet,

## SUOMEN TASAVALLAN HALLITUS :

Johtaja, insinööri Väinö Matti JUHO VILJASEN ja Ulkoasiainministeriön kauppapoliittisen osaston v. t. päällikön Lauri Ilmari SAAREN,

## EESTIN TASAVALLAN HALLITUS :

Filologiaankandidaatti Max HURTIN ja Ylimääräisen lähettilään ja täysivaltaisen ministerin, tohtori Oskar Philipp KALAKSEN,

jotka toisilleen esitettyään hyvässä ja asianmukaisessa muodossa oleviksi havaitut vaihtokirjansa ovat sopineet seuraavista artikloista :

## 1 artikla.

Kummankin sopimuspuolen kansalaiset nauttikoot, ellei tämä sopimus sisällä poikkeuksia, toisen sopimuspuolen alueella kauppaa ja muihin ammatteihin nähden samoja oikeuksia ja etuja, olkootpa ne mitä laatua tahansa, jotka suosituimman valtion kansalaisilla nyt tai vastedes on.

Toisen sopimuspuolen kansalaiset ovat toisen sopimuspuolen alueella, sikäli ja siinä määrässä kuin viimeksimainitun kansalaisille edellisen alueella myönnetään samat oikeudet, oikeutetut samalla tavalla kuin minkä kolmannen valtion kansalaiset tahansa hankkimaan, omistamaan, hoitamaan ja hallitsemaan irtainta ja kiinteätä omaisuutta.

Ellei tämä sopimus sisällä poikkeuksia, älkööt toisen sopimuspuolen kansalaiset olko velvollisia toisen sopimuspuolen alueella suorittamaan henkilöstään, liikkeestään tai ammattinsa harjoittamisesta, taikka kiinteästä omaisuudestaan, tuloistaan tai varallisuudestaan korkeampia yleisiä tai paikallisia maksuja tai rasituksia kuin oman valtion kansalaiset.

## 2 artikla.

Toisen sopimuspuolen kansalaisia, jotka ovat asettuneet asumaan toisen sopimuspuolen alueelle tai oleskelevat siellä, ei voida kutsua henkilökohtaisesti palvelemaan siellä armeijassa laivastossa tai muussa sotilaallisesti järjestetyssä joukossa, eikä myöskään velvoittaa minkäänlaisella sijaisuuksella sitä korvaamaan.

<sup>1</sup> L'échange des ratifications a eu lieu à Hel-  
singfors le 12 octobre 1922.

<sup>1</sup> The exchange of ratifications took place at  
Helsingfors, October 12, 1922.

<sup>1</sup> TRANSLATION.

No. 348. — TREATY OF COMMERCE AND NAVIGATION BETWEEN ESTHONIA AND FINLAND, SIGNED AT HELSINGFORS, OCTOBER 29, 1921.

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The GOVERNMENT OF THE REPUBLIC OF FINLAND and the GOVERNMENT OF THE REPUBLIC OF ESTHONIA being desirous of promoting their mutual commercial and economic relations, have agreed, with that object, to conclude a Treaty and have appointed as their Plenipotentiaries,

For the GOVERNMENT OF THE FINNISH REPUBLIC :

Väinö Matti Juho VILJANEN, Director-Engineer and Lauri Ilmari SAARI, Acting-chief of the Commercial Section of the Ministry for Foreign Affairs,

For the GOVERNMENT OF THE ESTHONIAN REPUBLIC :

Max HURT, Bachelor of Philology, and Dr. Oskar Philipp KALLAS, Envoy Extraordinary and Plenipotentiary Minister,

who after having exchanged their full powers, which were found in good and due form, agreed upon the following articles.

*Article 1.*

The nationals of the two Contracting Parties shall, except in so far as otherwise provided by this Treaty, enjoy the same rights and privileges of all kinds in regard to trade and other enterprises, as are granted, or may hereafter be granted, to the nationals of the most favoured Nation.

The nationals of either Party shall be entitled, so far as similar rights are granted in this connection, in its territory to the nationals of the other Party, to acquire, own, administer and dispose of both real and personal estate in the territory of the other Party on the same footing as the nationals of any third State.

Except as otherwise provided by this Treaty, the nationals of either Contracting Party shall not be subjected, in the territory of the other Party, whether in respect of their persons or the conduct of their trade or vocation, or with regard to their real property, their income or their fortune, to heavier general or local taxes or dues than the nationals of the other Party.

*Article 2.*

The nationals of one Contracting Party residing or temporarily sojourning in the territory of the other Party, shall not be held liable to perform personal service in the Army, Navy, or any other institution organised for warlike purposes, or to furnish any contribution in lieu of such service.

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<sup>1</sup> Translated by the Secretariat of the League of Nations.

Neither shall such persons be liable to furnish other military contributions or be subject to other requisitions than those to which the nationals of the State in question are liable ; and they shall be entitled to claim such compensation as is laid down by the laws in force in the respective States for their own nationals.

*Article 3.*

Joint Stock Companies and Limited Liability Companies, and likewise other commercial, industrial, and financial companies or trading concerns, including insurance companies, which possess right of domicile in the territory of either of the Contracting Parties, shall be recognised within the territory of the other Party as legally constituted provided that they are established in conformity with its laws, and shall be entitled to sue or to appear as defendants before its Courts. The conditions under which such a company, belonging to one of the Contracting Parties, shall be entitled to conduct enterprises or transact business and to acquire real or other property in the territory of the other Party, shall be subject to the regulations in force in the country in question. Such companies shall nevertheless, in all cases, enjoy the same rights, in regard to these matters, as are granted to similar companies belonging to any third State.

*Article 4.*

With regard to the computing, securing and collecting of import and export duties and charges, and also with regard to the handling in transit, storing in bond, charges for permits and premises, customs formalities, customs procedure and declarations ; and also with regard to internal dues and excise charges of all kinds levied on account of the State, provinces, municipalities and corporations, each of the Contracting Parties undertakes, immediately and without further formalities, to accord to the other Contracting Party all the privileges, advantages and tariff reductions which they have granted, or may hereafter grant, to any third State.

*Article 5.*

No dues or other import charges shall be levied on the Finnish products enumerated in Annex A on importation into Esthonian customs territory.

No dues or other import charges shall be levied on the Esthonian products enumerated in Annex B on importation into Finnish customs territory.

No import dues, higher than those appearing in Annex C shall be levied on the Finnish products enumerated in that Annex on importation into Esthonian customs territory. If Esthonia should, while the present Treaty is in force, reduce the rates laid down in the present automatic scale of duties on the goods mentioned in Annex C the corresponding tariffs in Annex C shall be proportionally reduced, up to one half of the percentage of the reduction effected in the automatic scale.

The Esthonian products enumerated in Annex D shall, on importation into Finnish customs territory, benefit by a proportional reduction, as laid down in the schedule, in the autonomous scale of duties in force at the time.

The Esthonian products enumerated in Annex E shall, on importation into Finnish customs territory, benefit by a proportional reduction, as laid down in the schedule, in the supplementary dues which the Government may have added to the standard duties fixed, at the time, by Parliament.

It shall, however, be provided by agreement that the reductions in respect of the goods enumerated in Annex E shall in no case be less than 10 per cent of the autonomous tariff.

The Esthonian products enumerated in Annex F shall, on importation into Finnish customs territory, benefit by a reduction of 50 per cent of the amount by which the tariffs laid down for the goods named in the Annex have been provisionally increased by the Law of February 28, 1921.

It shall, however, be provided by agreement that the reduction in respect of the goods named in Annex F shall in no case amount to less than 10 per cent or more than 25 per cent of the autonomous customs tariffs.

The provisions of Article 4 of this Treaty shall be modified accordingly as regards all the goods enumerated in the above-mentioned Annexes.

#### Article 6.

Both the contracting Parties shall be entitled to demand that the products and goods which are imported from the territory of one Contracting Party to that of the other, and for which customs tariffs are laid down in conformity with the provisions of this Treaty, shall only be taxed in accordance with the prescribed tariff rates, provided that they are accompanied by certificates of origin, showing :

(1) as regards raw materials, properly so-called, and natural products, that they have either been produced in the other country or that they have been transformed by work done on them in that country to such an extent that they have lost their original character.

(2) as regards manufactured or half-wrought goods, that the value of the raw materials worked into them in the other country, and of the labour expended on them, amounts to at least one-half of their value.

Certificates of origin of this nature may be drawn up by either of the Contracting Parties, or by authorities or institutions duly authorised by them. The certificate must be confirmed by the Consular or Diplomatic representative of the importing country.

Postal packages are exempt from certificates of origin, so far as they are imported for other than commercial purposes. It shall rest with the competent authority in the importing country to decide whether the postal package is to be regarded as imported for commercial purposes.

#### Article 7.

The Contracting Parties undertake not to hamper their mutual intercourse by import or transit prohibitions.

Exceptions may be made to this rule in the following cases, provided that they are applied to all States, or at least to all in which similar conditions prevail :

(1) out of regard to the exigences of war,

(2) out of regard to public safety,

(3) in order to prevent the export of valuta, this clause shall in no case affect the goods enumerated in the Annexes to this Treaty.

(4) out of regard to quarantine requirements, or for the protection of animals or plants against diseases and parasites.

(5) with a view to imposing on foreign goods, the same prohibitions and restrictions as have been prescribed, or may hereafter be prescribed, by internal legislation, in respect of the preparation, sale, transport or use of home manufactured articles of the same nature.

#### Article 8.

In case one of the Contracting Parties should make the import or export of certain products or goods conditional on the charging of prices laid down by the Government or any other competent

authority, the conditions prescribed for the other Contracting Party shall be precisely the same as are imposed, or may hereafter be imposed, on any other State or its nationals.

*Article 9.*

Internal charges which are at present levied, or may hereafter be levied, in the territory of one of the Contracting Parties on account of the State, a municipality or a corporation, in respect of the exhibition, preparation, transport, sale or use of any product, can also be imposed on similar products of the other Party ; such charges shall not, however, under any circumstances be heavier or more restrictive than those affecting home products. In case internal charges are imposed on raw materials or on half-wrought goods, it shall be permissible to make an equitable adjustment in the duty on imported products which are prepared from, or by means of, such raw materials or half-wrought goods, even if similar home products are not directly subject to such charges.

*Article 10.*

It shall be lawful for either of the Contracting Parties, with a view to raising revenue for the State, to subject goods, which are suitable for such treatment, to a State monopoly or to a regime of like nature. In case either of the Contracting States should make use of this right, it shall grant the same advantages, in every respect, to the nationals of the other contracting State, as regards their transactions with the administration of the monopoly, as are granted, or may hereafter be granted, to the nationals of the most favoured nation.

The two Contracting Parties agree that it is desirable that, so far as possible, the same articles should be subjected to monopolies or to régimes of like nature in both States ; and that every innovation or modification of such regime shall be communicated to the other Contracting Party at least one month before it is put into force.

*Article 11.*

As regards railways, no discrimination shall be made between the nationals of the Estonian and Finnish Republics or their goods, in respect of the ordering and employment of rolling stock and other material, for despatch or in respect of freight rates, and other charges.

*Article 12.*

Ships and their cargoes, belonging to either of the contracting Parties, shall be granted exactly the same treatment in the territory of the other contracting Party as is granted to its own shipping and cargoes, without any declaration being required as to the port from which the ship cleared or to which it is bound, nor as to the place of origin or destination of the goods.

In particular, vessels of either Contracting Party shall be exempt, within the territory of the other Party, from other or heavier charges and dues, of any kind whatsoever, than those to which vessels of the country in question are liable, or may hereafter be made liable.

Exceptions may be made to the above provisions as follows :

(1) In respect of any special privileges which are granted, or may hereafter be granted, in either country, to its own fishing industries or their products.

(2) In respect of coasting traffic.

*Article 13.*

The measurement-charters of vessels of either of the Contracting Parties shall be recognised as valid by the other Party, provided that the method of measurement is in conformity with the " Moorsom " system. The deduction which it shall be lawful to make from the gross draft shall be calculated in conformity with special agreements to be concluded between the Contracting Parties.

*Article 14.*

The two Contracting Parties agree that, simultaneously with the present Treaty, an agreement shall be concluded with a view to declaring the Finnish-Esthonian submarine cables to be the joint property of the States, and also in regard to their upkeep and use.

*Article 15.*

Both Contracting Parties mutually recognise each other's right to designate Consuls in any of the harbours or commercial centres of the other Party, in which the right to appoint Consuls is conceded to any third State.

Consuls who are appointed by either of the Contracting Parties shall enjoy, in the territory of the other Party, the same privileges, immunities and powers as are accorded, or may hereafter be accorded, to the Consuls of any third State. The said privileges, immunities and powers shall not, however, be more extensive than those which are granted by the State appointing the Consul to the Consuls of the other State.

The two Contracting Parties undertake to conclude special agreements, in pursuance of this Article, in regard to the powers and privileges of Consular employees, and also in regard to the question of estates of deceased persons.

*Article 16.*

The Contracting Parties agree that the nationals of either Party, when in the territory of the other Party, shall be admitted, so far as possible, without hindrance, on production of a passport issued by a competent authority in the first-named country. Nevertheless, both Parties reserve the right to expel undesirable persons from their respective countries.

*Article 17.*

The provisions of this Treaty do not entitle either Party to participate in privileges or rights,

- (a) which are now, or may hereafter be, granted to contiguous States with a view, to facilitating frontier traffic within a zone not exceeding fifteen (15) kilometres ;
- (b) which either of the Contracting Parties grants, or may hereafter grant, to States or territories which are members of a customs union to which it belongs, or with which it maintains other relations in the nature of an alliance.

*Article 18.*

The two Contracting Parties hereby declare that the advantages, rights and privileges, and in particular the tariff reductions laid down in this Treaty, shall in no case, and on no conditions whatsoever, be extended to other States in pursuance of agreements containing most-favoured-

nation clauses ; and they mutually undertake to have regard to this Article when concluding any international treaties.

*Article 19.*

Should any difference of opinion arise between the Contracting Parties in regard to the interpretation or application of this Treaty, the question shall be decided by arbitration at the demand of either Party.

The Court of Arbitration shall be formed, in every case of dispute, in the following manner : both Parties shall select two suitable persons from their own nationals as arbitrators, and shall jointly designate as Chairman a national of a third friendly State. Both Parties reserve the right to designate beforehand, and for a certain period, the person to be selected as Chairman. The Chairman shall preside over the arbitration proceedings. Decisions shall be taken by a majority of votes.

The Contracting Parties shall decide, either separately in each case, or once for all, in regard to the allocation of costs.

If the Parties cannot agree on the selection of a Chairman the grounds of dispute shall be referred, at the demand of either Party, for decision to the Permanent Court of Arbitration at the Hague, or to any other similar international institution.

*Article 20.*

The present Treaty is drawn up in the Finnish, Swedish and Esthonian languages and the three texts are equally authentic. This Treaty shall require ratification. Ratifications shall be exchanged, as early as possible, at Helsingfors.

*Article 21.*

The present Treaty shall come into force on the day after the exchange of ratifications ; however the two Contracting Parties reserve their right to denounce the Treaty, subject to their giving twelve months' notice of their intention.

In faith whereof the Plenipotentiaries of the two Contracting Parties have signed the present Treaty with their own hands, and have thereto affixed their seals.

Done at Helsingfors in two copies, in the Finnish, Swedish and Esthonian languages, and signed on the twenty-ninth day of October nineteen hundred and twenty-one.

(L. S.) V. M. J. VILJANEN.

(L. S.) ILMARI SAARI.

(L. S.) MAX HURT.

(L. S.) OSKAR KALLAS.



## ANNEX A.

Item in the Estonian Tariff of 23. 4. 1921.	Nature of Goods.
Ex Item 37	Fresh Baltic herrings (strömming).
37 ex § 1 (b)	
Ex Item 40	Baltic herrings salted and smoked.
Ex Item 58	Domestic animals and horses.
ex § 1	Wooden articles :
(c)	Birch, oak, fir, maple, aspen, elm pine, ash : supplied in the form of split building timber, plants and hewn or sawn beams and boards, more than 3 ½ inches thick.
(d)	The above named kinds of timber in the form of planks or small squared baulks (from ¼ inch to 3 % inches thick, inclusive), unplaned.
Ex Item 62	Seeds : turnips, clover, peas, timothy, alopecurus.
Ex Item 66	Paving stones, rough-hewn in the form of cubes or parallelepipeds.
ex § 3	Stones for building, not specifically named in the Customs tariff :
(a)	Unshaped or rough-hewn in the form of blocks or slabs, but with their surfaces otherwise unfinished (rough of fine hewn, sawn).
Item 106	Vinegar powder (unpurified chalk mixed with wood-vinegar).
Ex Item 138	Copper ore.
Ex Item 176	Paper paste :
Remark :	Dry and wet paper paste prepared by machinery (vegetable paste). Wood pulp imported in the form of cardborad, or sheets, and also brown paper (makulatur) are, under this paragraph, exempted from customs duty unless they are in small pieces or perforated.
§ 2	Chemically prepared vegetable paste (cellulose, pulped rags, straw, peat, etc.), both dry and wet.
§ 4	

## ANNEX B.

Item in the Finnish Tariff of 23. 4. 1921.	Nature of Goods.
Item 1 Item 2 Item 3	Livestock : Horses : Foals under one year. Other kinds. Horned Cattle.
Ex Item 51 Ex Item 52 Ex Item 53 Ex Item 54 Ex Item 55 Ex Item 57	Seeds : Linseed. Red and White Clover seed. Other clover seeds. Timothy seeds. Hay, grass and other kinds. Cabbage and kohlrabi seeds.
Ex Item 58 Ex Item 60 Ex Item 61 Ex Item 65 Ex Item 75	Seeds of : Cabbage, beetroot, chicory, legumes and mangold wurzels. Raw potatoes. Sliced and dried potatoes. Dried chicory roots. Raw apples.
Item 356 Item 735 Item 741 Item 809 Item 811 Item 812 Item 848	Building Timber and shaped timber : Wood in boards less than 7 mm. thick, including ply-wood (limbräder); made of pine, fir, birch and aspen. Plaster of all sorts. Schists for fuel. Schist fuel-oils of all kinds.
Item 906	Dyeing woods and other plants or portions of plants used for dyeing which cannot be placed under any other heading of this Tariff, whether complete or in pieces, grated or shredded by any other process, including all extracts from solid or liquid vegetable colouring matter. Sulphate of soda, bi-sulphate of soda, potassium sulphate, potassium bi-sulphate.

## ANNEX C.

Item in the Estonian Tariff of. 23. 4. 1921.	Nature of Goods.	Tariff in Estonian marks
Ex Item 4 ex § 1	Macaroni ; per pood ... ..	120.—
Ex Item 21 ex § 3	Cigars, small cigars and cigarettes ; per funt ... ..	800.—
Ex Item 24 ex § 3 (b)	Condensed milk and milk powders with or without sugar per pood gross ... ..	80.—
Item 35	Cheese ; per pood ... ..	300.—
Ex Item 36 ex § 1	Butter ; per pood ... ..	140.—
	Margarine ; per pood ... ..	30.—
Ex Item 37 ex § 1 (b)	Fresh fish of all sorts, except those mentioned in § 1 (a), and Baltic herrings (strömming) ; per gross pood ... ..	540.—
	Salt or smoked fish of all kinds except herrings and Baltic herrings ; per gross pood ... ..	300.—
Ex Item 42	Lampblack ... ..	60.—
Ex Item 43 § 2	Bone-glue, per pood ... ..	300.—
	Glue made from hides (Läderlim) ; per pood ... ..	360.—
Ex Remark :	Compounds of Gelatine and Glycerine used for technical purposes, on production of a certificate from the Estonian Minister of Commerce ; per pood ... ..	360.—
Ex Item 46 ex § 2	Ordinary brushes and paint brushes (except those men- tioned under Group 215) ; per pood ... ..	480.—
Ex Item 53	Stearine candles ; per pood ... ..	240.—
	Other candles ; per pood ... ..	400.—
Ex Item 55	Prepared hides :	
	Small hides, not including those mentioned in § 1 and 2, tanned, prepared with alum, dressed, unglazed ; dressed straps for stitching, reins ; per pood ... ..	1260.—
	Large hides : bull, ox and horse hides, pig skins, whole or cut in halves with no designs (including arabesques and coloured designs) stamped on them and parchment ; per pood ... ..	600.—
Ex Item 57	Leather goods :	
	Footwear, not including shoes with uppers or half uppers of silk, weighing 2 1/4 funt and smaller pairs per funt ... ..	120.—
	As above weighing more than 2 1/4 funt per pair ; per funt ... ..	60.—
	Leather gloves of all sorts, small saddlery articles weighing 1/2 funt or less each, e.g., bags, reticules, purses, cigar cases, portfolios, chamois leather arti- cles, glacé leather articles, Morocco leather articles, parchment, but not including footwear and surgical appliances, per funt ... ..	1080.—
	Harness and accessories ; saddlery articles, leather whip thongs, but not including saddlery accoutre- ments and pads for draught harness ; per funt ... ..	200.—
	Suit cases, trunks, bags, other than those mentioned under § 3 of this heading ; leather sporting equip- ment, coarse fabrics of jute and hemp, leather note books and portfolios, other than those given under § 3 ; leather for bookbinding, leather articles of all sorts other than those specially mentioned, inclu-	

			ding those partly made of metal or other substances, unless they fall within the category of luxury articles ; per funt ... ..	540.—
	ex § 6		Reins, sewn and unsewn and whips ; per funt ... ..	15.—
Ex Item 61	Ex Rem. 2	(b)	Wooden wheels ; per pood ... ..	200.—
Ex Item 65	ex § 4		Quicklime ; per pood ... ..	15.—
Ex Item 66	ex § 3		Stone for building, except as specially mentioned in the Customs Tariff :	
		(b)	In the form of blocks or slabs thicker than 3 1/2 " verschoks ", the surface of which has been wholly or partly sawn or hewn : steps or paving slabs ; per pood ... ..	4.—
		(c)	Slabs 3 1/2 " verschoks " thick or less with their surfaces sawn or hewn ; per pood ... ..	15.—
			Natural wet stones in the form of slabs, blocks, or squares ; whet stones and bones, finished or unfinished, wrought or unwrought ; per pood ... ..	3.—
Ex Item 70	§ 2		Tomb stones of granite and gneiss, falling within the category of ordinary stone-mason's work, without sculpture or engraving ; ditto with rounded surfaces :	
		(a)	With surfaces wholly or partly polished ; per pood ... ..	225.—
		(b)	With surfaces finished or inlaid, but not polished ; per pood ... ..	150.—
Ex Item 71	§ 7		Grease of all kinds for the greasing of naves, wheels, straps, etc., also material for cleaning metals, for cementing porcelain or glass, which contains wax, lard, oil or paste, per pood ... ..	100.—
Ex Item 74	§ 2		Earthenware tiles of all sorts for stoves and bricks, smooth and with designs in relief :	
		(a)	Of one colour, including glazed articles ; per pood ... ..	30.—
		(b)	Of many colours, including glazed articles ; per pood... ..	60.—
	§ 4		Earthenware domestic goods, including glazed goods :	
		(a)	Without patterns or ornaments ; per pood ... ..	30.—
		(b)	With patterns, painting or sculpture ; per pood ... ..	150.—
Item 75	§ 1		Earthenware goods, white and of uniform colour, coloured throughout, without patterns, designs put on liquid, not including the articles mentioned under § 3, per pood	100.—
	§ 2		Ditto. With designs of uniform colour, margins and borders of uniform colour ; earthenware articles not coloured throughout and also those mentioned in § 3, per pood ... ..	120.—
	§ 3		Ditto. With paintings, gildings and many coloured designs, with ornamentation of all kinds, for domestic use ; per pood ... ..	300.—
Ex Item 77	§ 1		Glassware :	
			Vessels for containing liquid, and other articles such as bottles, glasses, vessels of different shapes without patterns or designs.	
			Ditto : With monograms, inscriptions or coats-of-arms put on liquid, without facets and unpolished :	
		(a)	Made in bottle green glass (green olive, brown and bottle green and natural, non-artificial colours of the same kind), without ground glass necks or stoppers, and without carved bottoms or edges ; per pood	50.—
		(b)	Made of clear glass, half white or coloured throughout without ground glass necks or stoppers and without carved bottoms or edges ; per pood ... ..	75.—
	ex § 2		Glassware articles for domestic and technical uses, not including those specified in the Customs Tariff,	

		made of clear or half white glass, uncut and unpolished, without facets.	
		Ditto : with polished bottoms or edges or stoppers, with coats-of-arms, inscriptions or designs moulded or printed on, but without any other designs :	
	(a)	Printed or moulded on ; per pood ... ..	90.—
	(b)	Blown and also shaped ; per pood ... ..	225.—
	§ 3	Articles of clear and half white glass, polished and cut with facets, but without other ornamentation ; per pood ... ..	450.—
	§ 6 (a)	Sheets of glass blown or cast, not polished or cut, 5 millimetres or less, clear or half white, or natural bottle green without ornamentation or design and with a surface area of 50 "verschoks" ; per pood	75.—
Ex Item 86		Turpentine ; per pood ... ..	200.—
Ex Item 105	§ 3 (a)	Caustic soda, unrefined ; per pood ... ..	65.—
Ex Item 107		Chloride of lime ; per pood ... ..	15.—
Ex Item 108	§ 4	Wood vinegar ; per gross pood ... ..	300.—
Ex Item 112	§ 1 (b)	Wood alcohol ; per gross pood ... ..	300.—
		Carbides, resin balls, resin salts ; per pood ... ..	240.—
Ex Remarks 2		Liquid carbolic acids in metal flasks for technical purposes, on production of a certificate from the Minister of Commerce and Industry ; per gross pood 80 % of the weight shall be liable to Customs duties, according to the material of which the flasks are made.	300.—
Ex Item 117	§ 1 (b)	Varnish ; per pood ... ..	300.—
	§ 5	Unrefined glycerine ; per pood ... ..	50.—
Item 120	§ 1	Soaps, cosmetics in liquid or solid form, or in powder ; per gross pood ... ..	900.—
	§ 2	Soaps of all kinds except cosmetics ; per pood ... ..	160.—
Item 121	§ 1	Spirit varnish ; per pood ... ..	600.—
	§ 2	Turpentine and oil varnish ; per pood ... ..	300.—
Item 123		Chemical matches of all sorts, not including fusees ; per pood ... ..	240.—
Ex Item 124		Tanin made from the bark of pine, willow and fir trees :	
	ex § 1	Non-pulverised ; per gross pood ... ..	4.—
	ex § 2	Pulverised ; per pood ... ..	10.—
	ex § 3	In the form of extract ; per pood ... ..	40.—
Ex Item 135		Organic synthetic colouring materials (pigment of all kinds) ; per pood ... ..	1000.—
Ex Item 137		Blackings, inks of all sorts, fluid and dry ; per pood ... ..	300.—
Remarks 2		Printing ink, on production of certificate from Ministry of Commerce and Industry ; per pood ... ..	120.—
Item 150		Cast Metal Articles :	
	§ 1	Cast iron fittings for roofing, unwrought, do. with polished edges ; per pood ... ..	90.—
	§ 2	Vessels of enamelled cast metal ; per pood ... ..	90.—
	§ 3	Cast metal articles, wrought, turned, polished, smooth, coloured, bronzed, overlaid with amalgam, varnished, enamelled, not including vessels overlaid with zinc or other common metal, do. with portions made of wood, copper or alloy ; per pood ... ..	170.—
Remarks		Malleable cast metal articles shall be submitted to the Customs as iron and steel articles.	
Ex Item 151		Iron bars, wrought or cast iron and steel anchors, unfinished or with finished edges but otherwise unwrought, blacksmith's iron and steel nails ; per pood ... ..	90.—
Ex Item 152		Boilers ; per pood ... ..	90.—
Ex Item 153	ex § 1	Iron and steel bars, chains, propeller, rudders, rods, keels, iron and steel carriage springs, wrought, turned,	

		polished, planed or otherwise wrought, with or without portions of copper or alloy ; per pood ... ..	160.—
	ex § 2	Patent safety bolts of iron or steel ; per pood ... ..	100.—
Ex Item 154		Sheet Iron Articles :	
	ex § 1	Enamelled household articles (not including those specially mentioned in the Customs tariff) and pails ; per pood ... ..	170.—
		Ordinary milk cans covered with tin or zinc ; per pood... ..	150.—
Ex Item 155		Wire :	
	§ 1 (a)	Steel or iron wire of 6 1/4 mm. to 1 mm. diameter ... ..	20.—
Remark		Plated wire, or wire covered with zinc or other common metal, or with varnish, shall be liable to an additional 50 % duty ; wire covered with silver to 100 % increase.	—
Ex Item 156		Wire Articles :	
	§ 1	Steel or iron :	
	§ 1 (a)	Spiral springs of all sorts ; per pood ... ..	150.—
	§ 1 (b)	Wire nails, do. cut, horse-shoe nails, wrought iron nails ; per pood ... ..	95.—
	§ 1 (c)	Iron and steel wire, do. plated with tin or zinc, covered with thread or gutta percha ; iron and steel rope and cable :	
	§ 1 (caa)	not containing wire of less than 1 mm. diameter ; per pood ... ..	130.—
	§ 1 (cbb)	containing wire of less than 1 mm. diameter ; per pood ... ..	160.—
	§ 2	Articles of copper and copper alloy :	
	§ 2 (c)	Metal wires (do. in fine bars or fibres) covered with thread or gutta percha, rubber or other simple material ; per pood ... ..	500.—
Remark		Metal wires of all kinds covered with thread made of silk, even if mixed with other material, shall be liable to an increase of 50 % in duty under the corresponding section of this heading.	
Ex Item 158		Cutlery :	
	ex § 1	Knives (not including machine blades), scissors of all sorts mounted on simple materials, made of iron, steel, copper or copper alloy, aluminium or nickel :	
	(a)	The above articles, excepting table knives and forks ; per pood ... ..	1000.—
	(b)	Table knives and forks ; per pood ... ..	400.—
	§ 3	Shears, metal-cutting scissors, tailoring and pruning shears and artisans scissors, or shears ; per pood ... ..	160.—
160	§ 1	Scythes and sickles ; per pood ... ..	40.—
	§ 2	Chaff-cutters, spades, shovels, pitchforks, rakes, hoes of all sorts ; per pood ... ..	40.—
Item 161		Artisans' tools and artists' supplies, factory and hand tools :	
	§ 1	Files and planes, screw-stocks, taps and turnscrews ; per pood ... ..	180.—
	§ 2	All kinds of the above apart from the articles mentioned under § 1 of this group and also articles included under the heading "ironmongery", do. with parts of other simple materials ; per pood ...	105.—

Ex Item 162 ex § 2	Stereotypes ; per pood ... ..	200.—
Ex Item 167	Machines and apparatus, complete or incomplete, mounred or unmounted :	
ex § 1	In cast iron, soft iron, or steel with or without parts of another material, do. alloyed with copper up to one quarter of the total weight of the machine :	
(a)	Every kind of the above except the articles specifically referred to in the Customs Tariff ; per pood ... ..	20.—
(b)	Oil-burning motors and steam-engines the weight of which does not exceed 500 poods each, portable engines not exceeding 150 poods each ; wood-finished tools, the weight of which does not exceed 200 poods each ; pumps not exceeding 250 poods each ; hand-pumps and peat-cutting machines ; per pood ... ..	160.—
§ 3	Electric dynamo and electric motors of all kinds ; per pood	400.—
§ 4	Agricultural machinery of all kinds, and tractors not specifically referred to in the Customs Tariff ; per pood	10.—
ex § 6	One-horse and two-horse ploughs ; per pood ... ..	40.—
§ 7 (b)	Machine-parts and parts of apparates, imported separately other than the articles specifically referred to in the Customs Tariff, in cast iron, soft iron and steel, do. with parts of other materials and alloyed with copper up to one quarter of the total weight of each separate part ; per pood ... ..	160.—
§ 9	Spare parts of machines and apparatus imported at the same time as the machine, in cast iron, soft iron and steel, do. with parts of other materials and alloyed with copper up to one quarter of the total weight for each separate part :	
(a)	Imported simultaneously with the machines referred to under heading 1 ... ..	20.—
(b)	Imported simultaneously with the machines referred to under heading 2 ... ..	160.—
ex § 10	Parts of electric dynamo and transformers :	
(a)	Coils ; per pood ... ..	80.—
(b)	Stays and collectors ; per pood ... ..	50.—
(c)	Runways with copper parts without pivots ; per pood	240.—
ex § 11	Spare parts of machines and agricultural tools imported with the machines or tools :	
(a)	For one-horse and two-horse ploughs ; per pood ...	40.—
(b)	For all agricultural machines referred to under Annex C ; per pood ... ..	10.—
Remark 1	Parts imported with machines and intended to be used with the machines, the total weight of such parts not exceeding 25 % of the weight of the machine in the case of agricultural machines, and 10 % in the case of other machines, shall be considered as spare parts.	
Remark 6.	Parts of all kinds belonging to agricultural machines referred to under Annex C, and imported separately, may be subject to a duty of 10 Esthonian marks per pood on presentation of a certificate from the Ministry of Agriculture of the Esthonian Republic.	
Ex Item 168	Scales (except chemists' scales), and all parts appertaining thereto :	
§ 1 (b)	Counter scales ; per pood ... ..	630.—
ex § 2	Decimal balances and other scales of the same kind :	
(a)	For the first 3 1/2 poods of weight per article ; per pood	325.—

	(b)	Each pood in excess of 3 $\frac{1}{2}$ poods per article ; per pood ... .. .	160.—
Remark 2		Weights and scales of all kinds are dutiable according to the substance of which they are made.	
Ex Item 173		Vehicles :	
	§ 4	Ordinary peasants' carts and other vehicles, passenger and goods sledges, perambulators, invalids' chairs, each ... .. .	75.—
	ex § 5 (a)	Carriage bodies in basketwork and wheels, coming within the category referred to in § 4 of this heading ; per pood ... .. .	150.—
Ex Item 177		Paper Goods :	
	ex § 1	Papier-mâché and paste-board :	
	(a)	Cardboard made of non-coloured wood-pulp, in sheets ; per pood ... .. .	30.—
	(baa)	Cardboard made of wood-pulp coloured throughout ; cardboard made of rags, straw, etc., other than the kinds specifically mentioned in the Customs Tariff, cut in strips or sheets, also coloured throughout, cardboard and paper, glazed with pitch, or steeped in pitch, or in an antiseptic or insecticide substance, or in nitre or sulphur ; or sheets for Jacquard machines, unsized, papier-mâché and paste-board, in the rough ; per pood ... .. .	45.—
	(c)	Paper of all kinds mentioned under (a) and (b), in rolls ; per pood ... .. .	50.—
	(d)	Bristol board weighing more than 650 grammes per square metre ; glazed and smooth surfaced cardboard, coloured but not throughout, in rolls and sheets ; small sheets of glazed cardboard for Jacquard machines ; small cotton-reels ; articles of cardboard, papier-mâché and paste-board other than those specifically referred to in the Customs Tariff, including glazed paper ; per pood ... .. .	75.—
	(e)	Hot-pressed (Bristol) paper weighing 650 grammes or more per square metre ; per pood ... .. .	300.—
		Bristol board of all kinds, water-marked and with printed designs or cut in strips or sheets ; per pood ... .. .	375.—
	ex § 2	Paper :	
	(a)	Packing-paper made of wood pulp ; per pood ... .. .	75.—
	(baa)	Paper of all kinds other than those specifically referred to in the Customs Tariff, white and coloured throughout, without ornaments, stuck on transparent fabrics, cloth or "mitkal" ; note-books covered but not bound ; ruled paper ; per pood ... .. .	240.—
	(bbb)	Newsprint in rolls, on presentation of a certificate from the Ministry of Commerce and Industry ; per pood ... .. .	100.—
	(c)	Paper referred to under (b) water-marked in any way ; per pood ... .. .	360.—
	(d)	Wall-paper and friezes ; per pood ... .. .	90.—
	(e)	Parchment ; per pood ... .. .	100.—
		Vegetable parchment for packing ; per pood ... .. .	200.—
		Vegetable parchment other than that specifically referred to, do. stuck on transparent fabrics, tracing paper or linen paper ; waxed paper, paper steeped in paraffin or similar substances ; per pood ... .. .	400.—



	(f)	Thin copying paper ; per pood ... ..	400.—
		Papyrus paper, white and coloured paper, imported in reams or rolls and including the weight of the packing and inside bands ; per pood ... ..	450.—
		Thin packing-paper, silk or Chinese paper or any kind of paper coloured not throughout but on one or two surfaces, do. white, other than paper specifically referred to in the Customs Tariff, sensitised paper ; per pood ... ..	600.—
	ex 3 (b)	Envelopes of plain paper without ornaments, in packets not imported with note-paper, and plain paper-bags, per pood ... ..	600.—
	§ 4	Bindings and boards of all kinds other than those referred to under § 1 of heading 215 of the Customs Tariff, account-books and letter-files, bound ; book and album bindings, imported separately ; per pood ... ..	2400.—
Item 190		Cables, ropes and roping of jute, hemp and flax, prepared or unprepared, or any other vegetable material referred to in § 3 of Table 179, tarred or not ; fishing-nets ;	
	§ 1	Cables, ropes and roping ; per pood ... ..	225.—
Ex Item 192	§ 2	Fishing-nets ; per pood ... ..	80.—
		Fabrics of jute, hemp and flax and other substances referred to in § 3 of Table 179 ; other than the fabrics referred to in Tables 191 and 193 ;	
	§ 1	Bed-ticking and furniture cloth, thick fabrics for carpets and furniture, and other thick fabrics of a similar nature ; per funt ... ..	55.—
	§ 2	Serge, satin, drill, tick and other similar cloth fabrics ; per funt ... ..	72.—
Item 194		Cotton Balata reins ; per funt ... ..	15.—

## ANNEX D.

Table based on the Finnish Customs tariff dated 26. 3. 1919.	Class of Goods.	Percentage reduction.
	Bacon in packages not hermetically sealed :	
9	Salted and smoked ... ..	35
10	Other kinds of bacon ... ..	35
48	Potatoe-flour and starch of all kinds ... ..	33 <sup>1</sup> / <sub>3</sub>
82	Raw onions ... ..	50
85	Raw cabbage in packages not hermetically sealed ... ..	50
87	Salted and dried cabbage in packets not hermetically sealed... ..	80
104	Cheese of all kinds in packets not hermetically sealed ... ..	50
105	Natural butter ... ..	50
Ex 122	Syrup of starch ... ..	25
	Articles of rope, cords and ropes, do. reinforced with iron wire :	
	Unbleached :	
	Other kinds :	
229	(a) 5 mms. or more thick ... ..	20
230	(b) Less than 5 mms. thick ... ..	25
	Fabrics of all kinds, not otherwise specified, including woollen felt, milled but not woven, do. mixed with vegetable tissue :	
274	Weighing not more than 200 gr. per square metre ... ..	33 <sup>1</sup> / <sub>3</sub>
275	Weighing more than 200 gr. but less than 500 gr. per square metre ... ..	10
276	Weighing more than 500 gr. per square metre... ..	25
Ex 330	Wool sweaters and ladies' jackets ... ..	33 <sup>1</sup> / <sub>3</sub>
	Building-timber and wooden articles : Finished wooden articles not otherwise specified :	
	Weighing not more than 2 kg. net each :	
375	Walnut-stained, wax-lacquered, polished or in any way surface-worked ... ..	80
376	Varnished and painted ... ..	80
	Weighing 2 kg. net each or more :	
380	Walnut-stained, wax-lacquered, polished, painted or varnished ... ..	80
381	Other kinds apart from those referred to under headings 379 and 380 ... ..	80
Ex 514	Hand-pumps ... ..	50
	Agricultural machinery and apparatus :	
Ex 653	Ploughs not otherwise specified ... ..	10
	Peat-cutting machines of all kinds ... ..	50
Ex 654	Corn-drills and threshing-machines, winnowing and sorting machines... ..	40
	Dairy-Machines :	
Ex 657	Refrigerators and compressors, also spare parts ... ..	50
	Electric motors :	
Ex 658	Weighing more than 500 kg. net each ... ..	20
Ex 659	Weighing more than 500 kg., but not more than 1500 kg. each ... ..	20
Ex 660	Weighing more than 1500 kg. net each, for each kg. in excess of this weight... ..	20

	676	Telephone apparatus and separate parts ... ..	50
	677	Special electro-technical apparatus not otherwise specified...	20
		Boilers of all kinds :	
Ex	678	Weighing 5000 kg. net or less each ... ..	10
Ex	679	Weighing more than 5000 kg. net each, for each kg. in excess of this weight... ..	10
	680	Boiler parts in crude sheet iron such as pinions, chimney mantles exhaust pipes ... ..	10
		Steam locomotives :	
Ex	681	Weighing 4000 kg. net or less each ... ..	25
Ex	682	Weighing more than 4000 kg. each, for each kg. in excess of this weight ... ..	20
		Benzol, petrol, crude oil, gas and other combustion motors, steam turbines, refrigerators, centrifugal and pneumatic pumps :	
Ex	683	Weighing 500 kg. net or less each ... ..	20
Ex	684	Weighing more than 500 kg. but not more than 2500 kg. each ... ..	25
		Steam hammers :	
Ex	687	Weighing more than 100 kg. net but not more than 500 kg. each ... ..	50
Ex	688	Weighing more than 500 kg. net each, for each kg. in excess of this weight... ..	50
		<i>Note</i> : Anvils and other accessories for steam hammers are subject to customs duty in accordance with the corresponding table of the customs tariff for the 10 per cent. reduction.	
	700	Machinery and apparatus not otherwise referred to ... ..	50
		<i>Note</i> : Should the importer be able to prove that machinery coming under the above heading has not been manufactured in the country, the customs duty will be fixed at one-half of the duties under heading 700	
		Lime :	
	742	Quicklime ... ..	50
	743	Slaked lime ... ..	50
	744	Portland Cement : Ordinary grey, White or coloured, Ground or not ground, Slag cement (Trass) and other kinds of building cement ... ..	20
	786	Building-bricks : Ordinary, unglazed (including porous) and bricks of sand and lime ... ..	75
	878	Bricks of all kinds not otherwise mentioned, and fire-proof bricks of all kinds, clinkers, acid-proof bricks, moulded bricks and plates intended for chemical and technical use, facing bricks and moulded building bricks, facing tiles and unglazed tiles of all kinds for roofing. ... ..	75
	825	Spirit varnish ... ..	20
	829	Soap of all kinds (except those mentioned in table 828) ... ..	10
Ex	845	White lead, zinc-white, red-lead and permanent white ... ..	50
		Negrosine :	
Ex	849	In small packets for retail purposes ... ..	50
Ex	850	In other packets ... ..	50
Ex	884	Matches ... ..	25
Ex	890	Hydrochloric acid... ..	75
Ex	891	Nitric acid ... ..	75
Ex	894	Oxalic Acid, Lactic acid ... ..	50
Ex	907	Green vitriol and copper sulphate ... ..	33 <sup>1</sup> / <sub>3</sub>
Ex	919	Sugar of lead ... ..	50
	922	Metalloids : Acids, salts and other compounds of elements not otherwise specified (nitrites) ... ..	50
	931	Glue and other solid pastes not otherwise specified ... ..	10

## ANNEX E.

Table based on the Finnish customs tariff dated 26. 3. 1919.	Class of Goods.	Percentage reduction.
142	Anchovies, eels and other preserved fish ... ..	75
828	Soap : Perfumed soap, toilet soap, disinfectant soap and other soaps of the same kind including soaps in the form of liquid or paste put up in tubes, flacons or any other similar receptacles, and transparent soap ... ..	75
870	Perfumes of all kinds, including those containing ether and alcohol, and hair dyes : In receptacles weighing in all 3 kg. or more ... ..	80
871	In receptacles weighing in all less than 3 kg. ... ..	80

## ANNEX F.

Table based on the Finnish customs tariff dated 26. 3. 1919.	Class of Goods.
	Cotton thread :
	Single strand :
	Ecru (unbleached) :
177	Including No. 20 (English numbering) and also Forgarn.
178	Above No. 20 but up to No. 40.
179	Above No. 40 and up to No. 60.
	Bleached, coloured or printed :
181	Including No. 20 (English numbering).
182	Above No. 20 and up to No. 40.
183	Above No. 40 up to No. 60.
	Two or more strands, twisted more than once :
	Unbleached :
185	Including No. 20 (English numbering).
186	Above No. 20 and up to No. 40.
187	Above No. 40 and up to No. 60.
	Bleached, coloured or printed :
189	Including No. 20 (English numbering).
190	Above No. 20 and up to No. 40.
191	Above No. 40 and up to No. 60.
	With two or more strands twisted more than once :
	Unbleached :
193	Including No. 20 (English numbering).
194	Above No. 20 and up to No. 40.
195	Above No. 40 and up to No. 60.
	Bleached, coloured or printed :
197	Including No. 20 (English numbering).
198	Above No. 20 and up to No. 40.
199	Above No. 40 and up to No. 60.
202	Thread of all kinds in small packets for retail purposes :
	Flax thread and unfinished flax thread :
	Single strand :
	Unbleached :
212	Including No. 18 (English numbering).
213	Above No. 18 and up to No. 65.
	Bleached, coloured or printed :
215	Including No. 18 (English numbering).
216	Above No. 18 and up to No. 65.
	Two or more strands :
	Unbleached :
218	Including No. 18 (English numbering).
219	Above No. 18 and up to No. 65.
	Bleached, coloured or printed :
221	Including No. 18 (English numbering).
222	Above No. 18 and up to No. 65.
224	Thread of all kinds in small packets for retail purposes.
	Cotton fabrics, also cotton mixed with jute :
	Fabrics not otherwise specified, the surface of which is woven in the same way :

	Weighing 250 grams per square metre or more :
238	Unbleached and uncoloured.
239	Bleached, coloured or printed.
	Weighing less than 250 gr. per square metre, but not less than 100 gr.
240	Unbleached and uncoloured.
241	Bleached, coloured or printed.
	Weighing less than 100 gr. per square metre.
242	Unbleached and uncoloured.
	Bleached, coloured or printed, with the number or warp and
	woof strands per square centimetre of surface being :
243	Not more than 40.
244	More than 40.
	Fabrics of other kinds, including fabrics with designs, not otherwise
	specified in the customs tariff :
	Weighing 100 gr. per square metre or more.
245	Unbleached and uncoloured.
246	Bleached, coloured or printed.
	Weighing less than 100 gr. per square metre .
247	Unbleached and uncoloured.
	Bleached, coloured or printed.
248	Flax or hemp fabrics :
	Fabrics of jute or paper yarn ; unmixed with any other textile
	substance :
251	Fabrics for books and wrappers, unbleached, uncoloured, unsized,
	containing not more than 15 warp and woof strands per surface
	area of 2 square centimetres.
252	Fabrics of other kinds.
	Fabrics of other textile materials coming within this category, includ-
	ing jute and cotton mixtures, and also paper fabrics not specified
	elsewhere.
	Fabrics of other kinds (other than those referred to in tables 253 and
	254).
255	Unbleached and uncoloured weighing 500 gr. per square metre or
	more.
	Fabrics of other kinds containing not more than 25 warp and woof
	strands per square centimetre of surface, the surface being the
	same as regards weaving.
256	Unbleached and uncoloured.
257	Bleached, coloured or printed.
	More than 25 warp and woof strands but not more than 35 :
258	Unbleached and uncoloured.
259	Bleached, coloured or printed.