

N° 1391.

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**ALLEMAGNE ET SUISSE**

Traité de commerce. Signé à Berne,  
le 14 juillet 1926.

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**GERMANY  
AND SWITZERLAND**

Commercial Treaty. Signed at Berne,  
July 14, 1926.

## TEXTE ALLEMAND. — GERMAN TEXT.

N<sup>o</sup> 1391. — HANDELSVERTRAG<sup>1</sup> ZWISCHEN DER SCHWEIZ UND DEM DEUTSCHEN REICHE, GEZEICHNET IN BERN AM 14. JULI 1926.

*Texte officiel allemand communiqué par le Conseil fédéral suisse. L'enregistrement de ce traité a eu lieu le 31 décembre 1926.*

*German official text communicated by the Swiss Federal Council. The registration of this Treaty took place December 31, 1926.*

DER BUNDES RAT DER SCHWEIZERISCHEN EIDGENOSSENSCHAFT UND DER DEUTSCHE REICHSPRÄSIDENT, in gleicher Weise von dem Wunsche geleitet, die Handelsbeziehungen zwischen den beiden Staaten mehr und mehr zu festigen und auszudehnen, haben beschlossen, einen neuen Handelsvertrag abzuschliessen und haben zu diesem Zwecke zu Bevollmächtigten ernannt :

## DER BUNDES RAT DER SCHWEIZERISCHEN EIDGENOSSENSCHAFT :

Herrn Bundesrat Edmund SCHULTHESS, Chef des Eidgenössischen Volkswirtschaftsdepartementes,  
Herrn W. STUCKI, Direktor der Handelsabteilung im Eidgenössischen Volkswirtschaftsdepartement,  
Herrn Prof. Dr. E. LAUR, Direktor des Schweizerischen Bauernverbandes,  
Herrn Dr. E. WETTER, Delegierten des Vororts des Schweizerischen Handels- und Industrie-Vereins,  
Herrn A. GASSMANN, Oberzolldirektor,  
Herrn Dr. Th. ODINGA, Mitglied des Schweizerischen Nationalrates ;

## DER DEUTSCHE REICHSPRÄSIDENT :

Herrn Dr. Adolf MÜLLER, ausserordentlichen Gesandten und bevollmächtigten Minister des Deutschen Reiches in Bern,  
Herrn Joachim WINDEL, Vortragenden Legationsrat im Auswärtigen Amt ;

die, nach gegenseitiger Mitteilung ihrer in guter und gehöriger Form befundenen Vollmachten, die nachstehenden Artikel vereinbart haben :

*Artikel 1.*

Die vertragschliessenden Teile sichern sich gegenseitig für die Einfuhr, die Ausfuhr und die Durchfuhr die Rechte und die Behandlung der meistbegünstigten Nation zu.

Jeder der vertragschliessenden Teile verpflichtet sich demnach, den andern unentgeltlich und sofort an allen Vorrechten und Begünstigungen teilnehmen zu lassen, die er in den genannten Beziehungen, namentlich was den Betrag, die Sicherstellung und die Erhebung der Zölle, die Zollniederlagen (einschliesslich der Behandlung der Einfuhr, Ausfuhr und Bewahrung der Waren in Freihäfen, Freibezirken oder öffentlichen Lagerhäusern), die Zollförmlichkeiten und die zollamt-

<sup>1</sup> L'échange des ratifications a eu lieu à Berlin, le 1<sup>er</sup> décembre 1926.

<sup>1</sup> The exchange of ratifications took place at Berlin, December 1, 1926.

*Artikel 5.*

Hinsichtlich der Durchfuhr aus oder nach dem Gebiete des einen der beiden vertragschliessenden Teile durch das Gebiet des anderen Teiles werden die vertragschliessenden Teile die Bestimmungen anwenden, die in dem am 20. April 1921 in Barcelona abgeschlossenen und von beiden Staaten bereits ratifizierten Statut<sup>1</sup> über die Freiheit der Durchfuhr enthalten sind.

*Artikel 6.*

Die deutschen Einfuhrzölle auf den in der Anlage A des gegenwärtigen Vertrags bezeichneten Erzeugnissen schweizerischen Ursprungs oder schweizerischer Fabrikation und die schweizerischen Einfuhrzölle auf den in der Anlage B bezeichneten Erzeugnissen deutschen Ursprungs oder deutscher Fabrikation dürfen die in den erwähnten Anlagen angegebenen Ansätze nicht übersteigen.

Von der Behandlung als Gewerbeerzeugnis des einen der vertragschliessenden Teile sind die in dessen Gebiet durch Be- oder Verarbeitung ausländischer Stoffe im Veredlungsverkehre hergestellten Gegenstände nicht ausgeschlossen. Dabei macht es keinen Unterschied, ob die ausländischen Stoffe unter Mitverwendung inländischer Stoffe oder ohne eine solche be- oder verarbeitet worden sind.

*Artikel 7.*

Bei der Einfuhr von Erzeugnissen des einen vertragschliessenden Teiles in das Gebiet des anderen wird im allgemeinen die Vorlage von Ursprungszeugnissen nicht gefordert.

Wenn jedoch einer der vertragschliessenden Teile Erzeugnisse eines dritten Landes mit höheren Abgaben als die Erzeugnisse des andern Teiles belegt oder wenn er die Erzeugnisse eines dritten Landes Einfuhrverboten oder-Beschränkungen unterwirft, denen die Erzeugnisse des anderen Teiles nicht unterliegen, so kann er, wenn erforderlich, die Anwendung der ermässigten Abgaben für die Erzeugnisse des anderen Teiles oder deren Zulassung zur Einfuhr von der Beibringung von Ursprungszeugnissen abhängig machen.

Die vertragschliessenden Teile verpflichten sich, dafür zu sorgen, dass der Handel nicht durch überflüssige Förmlichkeiten bei der Ausstellung von Ursprungszeugnissen behindert wird.

Die Ursprungszeugnisse können von den Zollbehörden des Ausfuhrlandes ausgestellt werden, ausserdem von allen anderen Stellen die das Ausfuhrland bezeichnet und das Einfuhrland anerkannt hat. Falls die Zeugnisse nicht von einer Zollbehörde ausgestellt sind, kann die Regierung des Einfuhrlandes verlangen, dass sie von ihrer für den Versandort der Ware zuständigen diplomatischen oder konsularischen Behörde beglaubigt werden. Die Beglaubigung erfolgt kostenlos.

Bei Zweifeln über den Ursprung eines Erzeugnisses, wie er sich aus dem Ursprungszeugnis ergibt, oder im allgemeinen über die anderen Angaben des Zeugnisses kann das Bestimmungsland verlangen, dass auf dem Gebiete des Ausfuhrlandes die notwendigen Ermittlungen angestellt werden, um die ordnungsmässige Ausstellung des Zeugnisses klarzustellen. In diesem Falle wird das Ermittlungsverfahren durch die von der Regierung des Ausfuhrlandes bezeichneten Organe im Benehmen mit den zuständigen Behörden des Bestimmungslandes durchgeführt.

Wenn Waren aus dritten Ländern über das Gebiet eines der vertragschliessenden Teile in das Gebiet des anderen Teiles eingeführt werden, so wird die Zollbehörde dieses Teiles auch die in dem Gebiete des erstgenannten Teiles nach den Vorschriften dieses Artikels ausgestellten Ursprungszeugnisse zulassen.

*Artikel 8.*

Zur Erleichterung des gegenseitigen Grenzverkehrs haben die vertragschliessenden Teile die Bestimmungen der Anlage C vereinbart.

<sup>1</sup> Vol. VII, page 11; vol. XI, page 406; vol. XV, page 304; vol. XIX, page 278; vol. XXIV, page 154; vol. XXXI, page 244; vol. XXXV, page 298; Vol. XXXIX, page 166, de ce recueil, et page 344 de ce volume.

<sup>1</sup> Vol. VII, page 11; Vol. XI, page 406; Vol. XV, page 304; Vol. XIX, page 278; Vol. XXIV, page 154; Vol. XXXI, page 244; Vol. XXXV, page 298; Vol. XXXIX, page 166, of this Series, and page 344 of this Volume.

sie nachweislich dazu gedient haben, aus dem anderen Gebiet wieder zurückgebracht werden ;

2. für die Werkzeuge, Instrumente und mechanischen Geräte, die ein Unternehmer in der Schweiz nach Deutschland oder ein Unternehmer in Deutschland nach der Schweiz einführt, um dort durch sein Personal Montierungs-, Probe-, Reparatur- oder ähnliche Arbeiten ausführen zu lassen, gleichviel ob die genannten Gegenstände für sich oder durch das Personal selbst zur Einfuhr gelangen ;

3. für Maschinenteile, die zur Ausprobung aus dem einen der beiden Länder in das andere gesandt werden ;

4. für Formen aus Holz oder anderen Stoffen zum Gebrauch in Giessereien (sogenannte Giessereimodelle) ;

5. für Waren (mit Ausnahme von Verzehrungsgegenständen), welche auf ungewissen Verkauf ausser dem Mess- oder Marktverkehr versandt werden ;

6. für Warenproben und Muster nach Massgabe des am 3. November 1923 in Genf unterzeichneten internationalen Abkommens<sup>1</sup> über die Vereinfachung der Zollförmlichkeiten ;

7. für Gegenstände zur Reparatur ;

8. für Waren (mit Ausnahme von Verzehrungsgegenständen), welche auf Märkte oder Messen gebracht werden ;

9. für Vieh, welches aus dem einen Gebiet auf Märkte des andern gebracht und unverkauft von dort zurückgeführt wird ;

10. für Vieh, welches zur Fütterung, Mästung oder auf Weiden aus dem einen Gebiet in das andere gebracht und von der Fütterung, Mästung oder nach der Weidezeit in das erstere zurückgeführt wird.

Die Wiederausfuhr- oder Wiedereinfuhrfrist wird für die Fälle der Ziffern 1 bis 7 auf 12 Monate festgesetzt. Für die Fälle der Ziffern 8 bis 10 bleibt die Festsetzung der Wiederausfuhr- oder Wiedereinfuhrfrist jedem der vertragschliessenden Teile vorbehalten.

#### Artikel 14.

Kaufleute, Fabrikanten und andere Gewerbetreibende des einen vertragschliessenden Teiles sowie ihre Reisenden sollen gegen Vorweisung einer von den Behörden ihres Landes ausgestellten Ausweiskarte befugt sein, unter Beobachtung der vorgeschriebenen Förmlichkeiten in dem Gebiete des anderen Teiles bei Kaufleuten oder in offenen Verkaufsstellen oder bei Personen, welche die Waren erzeugen, Warenankäufe zu machen. Sie können ferner bei Kaufleuten oder bei anderen Personen, in deren Gewerbebetrieb Waren der angebotenen Art Verwendung finden, Bestellungen suchen, sind berechtigt, Warenproben und Muster, jedoch keine Waren mitzuführen und werden wegen der in diesem Absatz bezeichneten Tätigkeit keinerlei Steuern und Abgaben unterworfen. Den mit der Ausweiskarte versehenen Gewerbetreibenden (Handlungsreisenden) soll jedoch die Mitführung von Waren insoweit erlaubt sein, als sie den einheimischen Gewerbetreibenden (Handlungsreisenden) gestattet wird.

Edelmetallwaren, die vom Handelsreisenden lediglich als Muster zum Zwecke des Vorzeigens im Eingangsvormerkverfahren gegen Zollsicherstellung eingeführt werden und nicht in den freien Verkehr übergehen dürfen, werden auf Verlangen vom Punzierungszwange befreit, wenn entsprechende Sicherstellung geleistet wird, die im Falle des nicht fristgemässen Wiederaustrittes der Muster verfällt.

<sup>1</sup> Vol. XXX, page 371 ; vol. XXXV, page 324 ; vol. XXXIX, page 208 ; vol. XLV, page 140 ; vol. L, page 161 ; vol. LIV, page 398, de ce recueil, et page 365 de ce volume.

<sup>1</sup> Vol. XXX, page 371 ; Vol. XXXV, page 324 ; Vol. XXXIX, page 208 ; Vol. XLV, page 140 ; Vol. L, page 161 ; Vol. LIV, page 398, of this Series, and page 365 of this Volume.

Die Ausweiskarten müssen dem Muster entsprechen das in dem am 3. November 1923 in Genf unterzeichneten internationalen Abkommen über die Vereinfachung der Zollförmlichkeiten aufgestellt ist. Ein konsularischer oder anderer Sichtvermerk wird nicht gefordert.

Was den Gewerbebetrieb im Umherziehen, den Hausierhandel und das Aufsuchen von Bestellungen bei Personen, die weder ein Gewerbe ausüben, noch Handel treiben, betrifft, so finden die obigen Bestimmungen darauf keine Anwendung und die vertragschliessenden Teile behalten sich in dieser Hinsicht die volle Freiheit der Gesetzgebung vor.

#### Artikel 15.

Streitigkeiten, die sich über die Auslegung dieses Vertrages, mit Einschluss der Anlagen A bis C und der Zusatzbestimmungen (Anlage D) ergeben, werden auf Verlangen eines der vertragsschliessenden Teile einem Schiedsgericht unterbreitet. Dies gilt auch für die Entscheidung der Vorfrage, ob die Streitigkeiten sich auf die Auslegung des Vertrages beziehen. Die Entscheidung des Schiedsgerichtes soll verbindliche Kraft haben.

#### Artikel 16.

Der Vertrag erstreckt sich auch auf das Fürstentum Liechtenstein, solange dieses mit der Schweiz durch einen Zollanschlussvertrag verbunden ist. Er tritt an die Stelle der bisher noch gültigen Bestimmungen des Handels- und Zollvertrages<sup>1</sup> vom 10. Dezember 1891 in der durch den Zusatzvertrag<sup>2</sup> vom 12. November 1904 abgeänderten Fassung und der im Anschluss an diesen Vertrag getroffenen Vereinbarungen, zu denen insbesondere auch der Notenwechsel vom 10. Dezember 1891 betreffend die Aufrechterhaltung von Bestimmungen des Karlsruher Protokolls vom 27. August 1869 gehört, sowie an die Stelle des vorläufigen Zollabkommens<sup>3</sup> vom 6. November 1925.

#### Artikel 17.

Dieser Vertrag, der in doppelter Urschrift ausgefertigt ist, soll ratifiziert und die Ratifikationsurkunden sollen sobald als möglich in Berlin ausgetauscht werden.

Er tritt einen Monat nach dem Austausch der Ratifikationsurkunden in Kraft und bleibt von diesem Tage an ein Jahr in Geltung.

Falls er jedoch nicht drei Monate vor Ablauf dieser Frist gekündigt wird, gilt er stillschweigend für unbestimmte Zeit verlängert. Er kann dann jederzeit gekündigt werden und wird während drei Monaten, vom Tage der Kündigung an, gültig bleiben.

Zu Urkund dessen haben die Bevollmächtigten den gegenwärtigen Vertrag unterzeichnet und demselben ihre Siegel begedrückt.

So geschehen zu Bern in doppelter Urschrift am vierzehnten Juli neunzehnhundertsechundzwanzig.

(L. S.) (gez.) SCHULTHESS.

(L. S.) (gez.) Dr. Adolf MÜLLER.

(L. S.) (gez.) STUCKI.

(L. S.) (gez.) Joachim WINDEL.

(L. S.) (gez.) Ernst LAUR.

(L. S.) (gez.) Ernst WETTER.

(L. S.) (gez.) A. GASSMANN.

(L. S.) (gez.) Th. ODINGA.

<sup>1</sup> DE MARTENS : *Nouveau Recueil général de Traités*, deuxième série, tome XVIII, page 257.

<sup>2</sup> DE MARTENS : *Nouveau Recueil général de Traités*, deuxième série, tome XXXIV, page 585.

<sup>3</sup> Vol. LIII, page 283, de ce recueil.

<sup>1</sup> *British and Foreign State Papers*, Vol. 83, page 548.

<sup>2</sup> *British and Foreign State Papers*, Vol. 97, page 1139.

<sup>3</sup> Vol. LIII, page 283, of this Series.

<sup>1</sup> TRANSLATION.

## No. 1391. — COMMERCIAL TREATY BETWEEN SWITZERLAND AND GERMANY. SIGNED AT BERNE, JULY 14, 1926.

THE FEDERAL COUNCIL OF THE SWISS CONFEDERATION and THE PRESIDENT OF THE GERMAN REICH, being equally desirous of further consolidating and developing commercial relations between the two countries, have resolved to conclude a new commercial treaty, and have, for this purpose appointed as their Plenipotentiaries :

## THE FEDERAL COUNCIL OF THE SWISS CONFEDERATION :

- M. Edmund SCHULTHESS, Federal Councillor, Chief of the Federal Department of Economic Affairs,  
 M. W. STUCKI, Director of the Commercial Section of the Federal Department of Economic Affairs,  
 Dr E. LAUR, Director of the Swiss Peasants' Union,  
 Dr E. WETTER, Delegate of the Directorate of the Swiss Union of Commerce and Industry,  
 M. A. GASSMANN, Director General of Customs,  
 Dr. Th. ODINGA, Member of the Swiss National Council ;

## THE PRESIDENT OF THE GERMAN REICH :

- Dr. Adolf MÜLLER, Envoy Extraordinary and Minister Plenipotentiary of the German Reich at Berne,  
 M. Joachim WINDEL, *Vortragender Legationsrat* in the Ministry of Foreign Affairs ;

Who, having communicated their full powers, found in good and due form, have agreed upon the following Articles :

*Article 1.*

The Contracting Parties undertake to grant each other most-favoured-nation rights and treatment as regards importation, exportation and transit.

Each of the Contracting Parties accordingly undertakes to apply unconditionally and immediately in favour of the other Party all the privileges and advantages in these respects which it has granted or may in the future grant to any third State, particularly as regards the amount of security for and collection of Customs duties, as regards Customs warehouses (including the treatment of imports and exports and the storage of goods in free ports, free zones or general warehouses), Customs formalities and the treatment of goods at Customs offices, also excise duties or consumption taxes charged by the State, the "Länder", cantons, communes or corporations.

International taxes which are or may be levied in the territory of one of the Contracting Parties upon the production, manufacture or consumption of an article, whether charged by the State, the "Länder", the cantons, or a commune or other corporation, may not in any circumstances affect the products of the other Party in a more burdensome manner than home products of the same kind or those of the most favoured nation.

<sup>1</sup> Traduit par le Secrétariat de la Société des Nations.

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

*Article 2.*

The provisions of the present Treaty with regard to the mutual granting of most-favoured-nation treatment shall not apply :

(a) To special privileges which are at present or may in the future be granted by one of the Contracting Parties to adjacent States with a view to facilitating frontier trade within a maximum zone of 15 kilometres on each side of the frontier ;

(b) To obligations which have been or may in the future be incurred by one of the Contracting Parties in virtue of a Customs Union.

*Article 3.*

Joint stock companies and other trading companies, including industrial, financial, insurance and transport companies, having their headquarters in the territory of one of the Contracting Parties and being duly constituted in the country, shall also be recognised as legally established in the territory of the other Party. Within the limits of the legal regulations and restrictions obtaining in that country, they may there exercise their commercial and industrial activities and all other rights.

In any case such companies shall enjoy in the territory of the other Contracting Party the same rights as are or may be granted to similar companies belonging to the country most favoured in this respect.

The nationals of each of the Contracting Parties and the above-mentioned companies shall be exempt from compulsory loans in the territory of the other Party.

*Article 4.*

The Contracting Parties undertake not to hamper reciprocal trade by imposing import or export prohibitions of any kind. Provided they apply to all countries or to countries where the same conditions obtain, exceptions to this rule may be admitted :

(a) For reasons of public security ;

(b) To meet the requirements of health regulations or with a view to the protection of animals or plants against disease, parasites or other pests and against extirpation ;

(c) As regards arms, ammunition and war material, and in exceptional circumstances, other war supplies ;

(d) As regards goods which in the territory of one of the Contracting Parties constitute or may constitute a State monopoly, and in order to subject foreign goods to all other prohibitions or restrictions which are or may in the future be imposed within the country by internal legislation on the production, sale, transport, or consumption of native goods of the same kind.

*Article 5.*

With regard to transit from or to the territory of one of the Contracting Parties through the territory of the other Party, the Contracting Parties shall apply the provisions of the Statute on Freedom of Transit, concluded at Barcelona on April 20, 1921, and already ratified by the two States.

*Article 6.*

Import duties imposed in Germany on products originating or manufactured in Switzerland and enumerated in Annex A to the present Treaty, and import duties imposed in Switzerland

on products originating or manufactured in Germany and enumerated in Annex B, shall not exceed the rates specified in the said Annexes.

Industrial products of one of the Contracting Parties shall include foreign materials worked up within the country by finishing processes into manufactured articles. It shall be of no account whether the foreign materials have been worked up with or without the employment of materials from the country itself.

#### *Article 7.*

In the case of products of one of the Contracting Parties imported into the territory of the other Party, certificates of origin shall not as a rule be required.

If, however, one of the Contracting Parties imposes on the goods of a third country duties higher than those imposed on the goods of the other Party, or if it subjects the goods of a third country to import prohibitions or restrictions not applicable to the goods of the other Party, it may, if necessary, make the application of the reduced duties to the goods of the other Party or their acceptance at the frontier conditional on the production of certificates of origin.

The Contracting Parties undertake to adopt measures in order that trade may not be hampered by unnecessary formalities attendant on the issue of certificates of origin.

Certificates of origin may be issued by the Customs authorities of the exporting country and by all other organisations which the exporting country has designated and the importing country recognised. If the certificates have not been issued by a Customs authority, the Government of the importing country may require that they should be attested by its own diplomatic or consular authority competent in the place from which the goods are despatched. Such attestation shall be free of charge.

If there is any doubt regarding the origin of goods as shewn by the certificate of origin, or generally with regard to other statements in the certificate, the country of destination may demand that the exporting country should institute enquiries in order to verify the regular issue of the certificate. In this case, the enquiries shall be carried out by authorities designated by the Government of the exporting country, acting in agreement with the competent authorities of the country of destination.

If goods from third countries are imported through the territory of one of the Contracting Parties into the territory of the other Party, the Customs authorities of the latter Party shall recognise certificates of origin issued in the territory of the former Party in accordance with the provisions of the present Article.

#### *Article 8.*

In order to facilitate reciprocal frontier trade, the Contracting Parties have agreed on the provisions contained in Annex C.

#### *Article 9.*

Neither of the Contracting Parties shall, for the purposes of internal taxation, impose new or increased duties on the import of goods which are not produced within the country and which are enumerated in Annexes A and B.

If one of the Contracting Parties finds it necessary to impose a new internal tax or excise or surcharge on an article of native origin or manufacture enumerated in Annexes A and B, a corresponding duty or surtax may at once be imposed upon the importation of a foreign article of the same kind.

*Article 10.*

Products which constitute a State monopoly and materials used in the manufacture of monopoly products may be subject on import to a surtax with a view to maintaining the monopoly, even when similar products or materials of the home country are not subject to such charge.

The tax shall be refunded if it is proved within a period of three months that the taxed materials have been employed in a manner precluding the manufacture of a monopoly article.

*Article 11.*

Each of the two Contracting Parties undertakes to maintain at the common frontier a sufficient number of Customs offices with all necessary powers.

The Contracting Parties shall facilitate the clearance of goods in their reciprocal trade as far as is compatible with Customs security.

Each of the Contracting Parties shall designate authorities which are authorised and obliged on request to give reliable information regarding Customs rates and the amount or the duty on specific categories of goods.

*Article 12.*

On condition that they are re-exported or re-imported within six months and subject to measures of control, vehicles of every kind (including bicycles and motor-bicycles) and beasts of burden crossing the frontier for the sole purpose of conveying persons or goods from one country into the other shall be admitted by both countries free of all import and export duties. Temporary admission free of duty shall be granted on the same conditions in respect of draught animals and accessories which such vehicles carry for ordinary use during the journey.

When conveying persons or goods from one country to the other, these means of transport shall be entitled to exemption from duty as already provided, even if on the return journey they carry a different load, and irrespective of the place at which such new load was taken up.

It is further agreed that the provisions of this Article shall apply to removal-vans of every kind and pantechnicons, whether they cross the frontier by road or by rail. These, however, cannot claim Customs exemption if they are employed for purely internal transport.

*Article 13.*

Subject to re-exportation or re-importation and to measures of control, exemption from all import and export duties shall be granted by both Parties in respect of :

(1) Wrapping of all kinds customary in trade, protective covers and other packing material, also cloth-beams and cylinders of wood, cardboard and the like which are imported from one country into the other for use in the export of goods or which are brought back from the other country, if proof is given that they have been used for that purpose ;

(2) Tools and implements, instruments and mechanical apparatus imported into Germany by a Swiss firm or into Switzerland by a German firm in order to be assembled, tested, repaired or otherwise worked upon by employees of the firm, whether such articles are sent or are imported by the employees in person ;

(3) Parts of machinery sent from one country to the other for testing ;

- (4) Wooden or other moulds for use in foundries (foundry models) ;
- (5) Goods (except foodstuffs) consigned for chance sale elsewhere than in fairs or markets ;
- (6) Samples and patterns within the meaning of the International Convention for the Simplification of Customs Formalities, signed at Geneva on November 3, 1923 ;
- (7) Articles for repair ;
- (8) Goods (except foodstuffs) brought to markets or fairs ;
- (9) Cattle brought from one country to the markets of the other and taken back again unsold ;
- (10) Cattle brought from one country into the other for feeding, fattening or pasturing and taken back again after such feeding, fattening or pasturing.

The period within which re-exportation or re-importation must take place is fixed at twelve months in respect of Nos. 1-7. As regards Nos. 8-10, each of the Contracting Parties may fix the period.

#### *Article 14.*

Merchants, manufacturers and other traders of either Contracting Party and their commercial travellers shall, on producing a trader's licence issued by the authorities of their country and on fulfilling the prescribed formalities, be entitled in the territory of the other country, to make purchases from traders or at public places of sale or from producers. They may also solicit orders from traders or other persons who make use in their business of goods of the kind offered, may carry with them samples and patterns but not goods, and shall be subject to no taxes or dues on account of the activities described in the present paragraph. Nevertheless, traders (commercial travellers) holding a trader's licence shall be permitted to carry goods with them so far as the same permission is given to traders (commercial travellers) who are nationals of the country.

Goods made of precious metals which are temporarily imported by commercial travellers, on deposit of security, to serve only as samples to show to customers, and which may therefore not be placed on the market, shall, on request, be exempted from stamping, if sufficient security is offered. This security shall be forfeited if the samples are not re-exported within the prescribed time-limit.

Trader's licences must correspond with the specimen shown in the International Convention for the Simplification of Customs Formalities, signed at Geneva on November 3, 1923. No consular or other visa shall be required.

The foregoing provisions shall not apply to itinerant traders, hawkers, and persons soliciting orders from others who are not engaged in trade or industry, the Contracting Parties reserving full liberty to legislate on this subject as they think fit.

#### *Article 15.*

Any disputes as to the interpretation of the present Treaty, including Annexes A to C and the Additional Clauses (Annex D), shall, at the request of either Contracting Party, be submitted to a Court of Arbitration. This shall also apply to the decision concerning the prior question whether the dispute relates to the interpretation of the Treaty. The award of the Court shall be binding.

*Article 16.*

This Treaty shall also apply to the Principality of Liechtenstein for as long as a Customs Union Treaty continues to exist between Liechtenstein and Switzerland. It shall replace the provisions hitherto valid of the Commercial and Customs Treaty of December 10, 1891, as amended by the additional Treaty of November 12, 1904, and the Agreements concluded in connection with that Treaty, including in particular the Exchange of Notes of December 10, 1891, regarding the maintenance in force of the provisions of the Karlsruhe Protocol of August 27, 1869, and it shall also replace the Provisional Customs Convention of November 6, 1925.

*Article 17.*

The present Treaty, which is drawn up in duplicate, shall be ratified, and the instruments of ratification shall be exchanged at Berlin as soon as possible.

It shall enter into force one month after the exchange of the instruments of ratification, and shall remain operative for one year from that day.

If, however, it is not denounced three months before the expiration of this period, it shall be prolonged by tacit agreement for an indefinite period. It may thereafter be denounced at any time, and shall then remain in force for three months after the date of denunciation.

In faith whereof, the Plenipotentiaries have signed the present Treaty and have thereto affixed their seals.

Done in duplicate at Berne, the fourteenth day of July, One thousand nine hundred and twenty-six.

(L. S.) (Signed) SCHULTHESS.

(L. S.) (Signed) Dr. Adolf MÜLLER.

(L. S.) (Signed) STUCKI.

(L. S.) (Signed) Joachim WINDEL.

(L. S.) (Signed) Ernst LAUR.

(L. S.) (Signed) Ernst WETTER.

(L. S.) (Signed) A. GASSMANN.

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## ANNEX A.

## DUTIES ON IMPORTATION INTO GERMAN CUSTOMS TERRITORY.

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
ex 38	Plants, without clods of mould :	
	Fruit trees . . . . .	23.—
ex 47	Apples, pears, quinces, fresh :	
	Unpacked :	
	Apples :	
	From Sept. 25 to Dec. 31 . . . . .	2.—
	From Jan. 1 to Sept. 24 . . . . .	4.50
	Pears, quinces :	
	From July 1 to Aug. 31 . . . . .	4.50
	From Sept. 1 to Nov. 30 . . . . .	2.—
	From Dec. 1, to June 30 . . . . .	6.—
	Packed :	
	Apples :	
	Only in sacks of at least 50 Kg. gross weight :	
	From Sept. 25 to Dec. 31 . . . . .	2.50
	From Jan. 1 to Sept. 24 . . . . .	7.—
	Otherwise packed . . . . .	7.—
	Pears, quinces :	
	Only in sacks of at least 50 Kg. gross weight :	
	From Sept. 1 to Nov. 30 . . . . .	2.50
	From Dec. 1 to Aug. 31 . . . . .	7.—
	Otherwise packed . . . . .	7.—
	<i>Note.</i> — Fresh apples, pears and quinces are to be treated as unpacked, if imported loose in vehicles. This treatment shall not be affected by the fact that the vehicles are simply divided by perpendicular walls, the number of compartments in the case of railway trucks not to exceed five, or by the fact that the floor and walls of the vehicles and the top layer of the fruit consignments are strewn or covered with straw, paper or similar packing materials.	
ex 103	Cattle belonging to the large dappled or brown race, which have been reared at an altitude of at least 300 metres above sea-level and which have had at least one month's grazing each year at an altitude of at least 800 metres above sea-level :	
	Bulls, destined for breeding purposes in agricultural undertakings.	Per head 9.—
	Cows and other female animals (heifers etc.) more than 1½ years old, destined for breeding purposes in agricultural undertakings or for milk establishments . . . . .	40.—
	Cows and other female animals (beifers, etc.), more than 1½ years old, destined for farmers of the Bavarian districts ( <i>Bezirksamtsbezirke</i> ) of Lindau, Kempten, Sonthofen, Oberdorf, Füssen, Kaufbeuren,	

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	Schongau and Landsberg on the Lech ; and of the Bavarian town districts ( <i>Stadtbezirke</i> ) of Lindau, Kempten, Kaufbeuren and Landsberg on the Lech and of the Württemberg districts ( <i>Oberamtsbezirke</i> ) of Tettnang, Ravensburg, Wangen, Leutkirch Waldsee and Saulgau, for their own establishments . . . . .	40.—
	Young female cattle, from 6 weeks to 1 ½ years old :	
	For breeding purposes in agricultural establishments . . . . .	24.—
	For farmers of the above-mentioned Bavarian and Württemberg districts and town districts, for their own establishments . . . . .	24.—
	<i>Notes.</i>	
	1. As large dappled cattle are considered the dappled varieties included in the brachycephalic class, as brown cattle are understood those included in the dolicocephalic class, especially those in the Alpine cattle class, the coat of which varies from silver grey to dark brown or blackish brown in shade, and which have the following characteristics : black muzzle, with a very light brown, almost white, margin ; black hoofs, black-tipped horns, and dark-tipped tail.	
	2. On clearing large dappled cattle and brown cattle at the specific rates, it is necessary in cases of doubt and on the request of the Customs authorities, to prove by official certificates, or any other suitable means, that the conditions relating to the rearing and grazing at the prescribed altitudes have been fulfilled.	
	3. Slaughtering is not considered as use in agricultural establishments. If any animals of the large dappled or brown race, imported at a specific rate of duty, have been slaughtered within a year after importation, except in necessary cases, the importer must pay the difference between this rate and the amount which the general Tariff rate per 100 Kg. live weight would give. The live weight of cattle cleared at a specific rate shall be determined at the time of importation.	
105	Goats . . . . .	Free
ex 115	Char, living or dead, fresh or frozen . . . . .	Free
ex 135	Cheese . . . . .	
	In the piece, in packets of 2 ½ Kg. gross weight or less . . . . .	30.—
	Other :	
	Hard cheese in the shape of a millstone, weighing 40 Kg. at least, each . . . . .	20.—
	Glaris green cheese ( <i>Schabzieger</i> ) in blunt cones, flat prisms or powdered, not in packages of 2 ½ Kg. gross or less . . . . .	20.—
	<i>Notes.</i>	
	1. Should Germany accord to a third country a lower duty in respect of any other sort of hard cheese not in packages of 2 ½ Kg. gross weight or less, such lower duty is to be applied to the above sorts.	

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	2. <i>Schmlezkäse</i> made of ground Glaris green cheese with the addition of butter (so called <i>Glärner Delikatess Kräuterkäse</i> ) in packets of 2 ½ Kg. gross weight or less, is to be dutiable under No. 135 at the rate of 30 Reichsmarks per 100 Kg.	
ex 183	Fruit wine and fruit must in the process of fermentation, in receptacles of a capacity of 15 litres or more . . . . .	10.—
ex 199	Bakers's wares (other than ordinary), including cakes and biscuits . . . . .	100.—
ex 204	Chocolate, including milk chocolate, even with the addition of spices, medicaments or the like, also wares wholly of chocolate and chocolate with fruit kernels . . . . .	115.—
	Wares of chocolate not mentioned above. . . . .	140.—
208	Condensed milk with or without the addition of sugar : Milk with not less than 40 % of sugar added, in blocks weighing 10 Kg. or more, for the manufacture of chocolate (with permission and under control as to use) . . . . .	35.—
	Other . . . . .	40.—
	<i>Note.</i> — Milk in blocks, including that with less than 40 % of sugar added, may be coated with cocoa butter or other vegetable fats as a protection against atmospheric action. The coating must not amount to more than 1 % of the total weight of the block.	
	The duty of 40 Reichsmarks per 100 Kg. shall also be applied to dried milk in any form, even sugared.	
ex 212	Malt extract, liquid, even with an addition of medicaments, in glass bottles, weighing one kilo or less . . . . .	60.—
ex 219	Milk and cream in hermetically sealed cans . . . . .	40.—
228	Gypsum (sulphate of lime) whether burnt, ground, washed or not ; Superphosphates of gypsum . . . . .	Free
230	Portland cement, Roman cement, Pozzolana cement, magnesia cement, slag cement and the like, with or without the addition of colouring or other materials, not ground (cement klinker, cement grits, etc), ground, crushed . . . . .	1.—
	Ground lime : Unpacked . . . . .	0.30
	Packed . . . . .	1.—
	<i>Note ad No. 230.</i> Lime will be considered as ground when of a floury or gritty nature. In cases of doubt, lime of which more than 50 % will pass through a sieve having a mesh of 2 sq. mm., will be regarded as ground.	
ex 233	Rough table slates and slabs ; roofing slates . . . . .	0.90
ex 234	Sandstone chippings ( <i>Schotter</i> ) for making up roads . . . . .	Free
	<i>Note to No. 234.</i> Stones will be considered as ground when of a floury or gritty nature. In cases of doubt, stones of which more than 50 % will pass through a sieve having a mesh of 2 sq. mm. will be regarded as ground.	
240	Asphalt, solid ; asphalt mastic (asphalt cement) ; bituminous cement ; resinous cement ; wood cement ; . . . . .	Free
ex 289	Caustic Soda ; solid (sodium hydroxide) . . . . .	4.—
	<i>Note to No. 293.</i> — Perchlorate of potash, not in shells or capsules	2.50
ex 316	Calcium carbide . . . . .	4.25
317 C	Sodium chlorate . . . . .	3.—
	<i>Note to No. 317 n.</i> — Tannin, and oak-apple extracts for dyeing purposes under Customs control. . . . .	2.—
ex 317 O	Ferrosilicon, containing : More than 50 % and up to 80 % of silicon . . . . .	2.—
	More than 80 % of silicon . . . . .	1.—

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
ex 317 V	Sodium perchlorate . . . . .	Free
319	Aniline and other coal-tar dyes, not otherwise mentioned . . . . .	Free
320	Alizarine dyes, dried or in the form of paste . . . . .	Free
321	Indigo, natural and artificial, also indigo carmine, pure or mixed with mineral substances or starch, dried or in the form of paste . . . . .	Free
ex 342	Grafting mastic (alcoholic grafting wax) . . . . .	15.—
	<i>Note to No. 351.</i> — Metaldehyde, solid ("Meta") fuel . . . . .	20.—
ex 375	Glue of all sorts (except albuminous glue) solid or liquid . . . . .	7.—
ex 380	Alkaloids (organic bases of the vegetable kingdom), alkaloid salts and combinations :	
	Cinchona alkaloids and their combinations ; Theobromine . . . . .	Free
	Nicotine, crude or purified . . . . .	Free
	Nicotine compounds . . . . .	400.—
ex 384	Tanning extracts, not otherwise mentioned	
	Liquid . . . . .	2.—
	Solid . . . . .	4.—
	<i>Notes.</i>	
	1. Liquid tanning extracts exceeding 28° Bé. are dutiable as solid.	
	2. Sumac extracts for dyeing, under Customs bond . . . . .	2.—
388	Medicines and other pharmaceutical products not mentioned or included elsewhere in the tariff	
	Prepared . . . . .	175.—
	Unprepared . . . . .	110.—
	(391/3) Raw Silk and byssus silk	
391	Undyed	
	Not twisted or only once twisted . . . . .	Free
	Twice twisted . . . . .	150.—
	<i>Note.</i> Silk twisted more than twice is classed as silk twice twisted . . . . .	
392	Dyed (even if dyed white) :	
	Not twisted or only once twisted . . . . .	65.—
	Twice twisted . . . . .	240.—
	<i>Note to Nos. 391 and 392.</i> — Silk twisted twice, not combined with other textile materials or yarns, for weaving, knitting embroidery or for the manufacture of button-makers' wares, <i>passementerie</i> or lace (with permission and under control as to use) :	
	Undyed . . . . .	Free
	Dyed (even dyed white) . . . . .	65.—
393	Combined with other yarns :	
	Undyed . . . . .	36.—
	Dyed (even dyed white) . . . . .	100.—
	(394 and 395) Artificial Silk :	
394	Not twisted or only once twisted :	
	Undyed . . . . .	60.—
	Dyed (even dyed white) . . . . .	110.—
	<i>Note.</i> — Flat threads of artificial silk pulp 2 mm. or less wide (artifi- cial straw) are considered as untwisted artificial silk.	

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
395	Twice twisted : Undyed . . . . . Dyed (even dyed white) . . . . . <i>Notes to Nos. 394 and 395.</i>	120.— 185.—
	1. Tariff reductions which Germany may accord to a third country in respect of nitro-cellulose silk are to be applied to viscose silk.	
	2. Waste of artificial silk is to be dutiable as floss silk (tariff Nos. 396-7).	
396	(396 and 397) Floss silk (waste silk) :	
397	Uncombed . . . . .	Free
	Combed . . . . .	Free
	Undyed . . . . .	12.—
	Dyed (even dyed white) . . . . .	
	<i>Note.</i> Combed floss silk (waste silk) from waste of dyed silk is free of duty.	
ex 398	Waste of floss silk, single or of several threads, twisted or not, combined with other textile materials or yarns :	
	Undyed . . . . .	Free
	Dyed (even dyed white) . . . . .	65.—
	Yarn of 1, 2 or 3 threads spun of a mixture of artificial silk fibre or waste of artificial silk and wool or other animal hair :	
	Undyed . . . . .	36.—
	Dyed (even dyed white) . . . . .	80.—
	<i>Note.</i> So-called violet yarn, twisted or not, not combined with other textile materials or yarns, imported by silk-dyeing establishments to be dyed black (with permission and under control as to use) . . . . .	Free
ex 399	Silk twist of all kinds, even mixed with other textile materials or yarns, dyed or not, made up for retail sale :	
	Of raw silk or of artificial silk . . . . .	400.—
	<i>Note.</i> Raw silk, once twisted, artificial silk once twisted, and undyed floss silk yarns of several threads are not regarded as silk twist (tariff No. 399) and when made up for retail sale, are not dutiable under that number. Dyed floss silk yarns of several threads made up for retail sale are, however, dutiable under No. 399.	
	Making up on cops or on spools weighing more than 200 grammes is not regarded as making up for retail sale.	
	The note to Nos. 391-2 above also applies to twist of raw silk (including byssus silk) not combined with other textile materials or yarns, made up for retail sale and destined for weaving, knitting, embroidering or for the manufacture of button-makers' wares, <i>passementerie</i> or lace.	
ex 402	(Ex 402 and 403) Close-woven furniture and upholstery fabrics (except velvet and plush and tissues similar thereto) :	
	Wholly of silk, in the piece :	
	Wholly of artificial silk . . . . .	1300.—
	With warp or weft entirely of artificial silk . . . . .	1800.—
ex 403	Other . . . . .	2300.—
	Partly of silk, in the piece :	
	Of artificial silk and cotton or other vegetable textile materials : . . . . .	1000.—
	Of artificial silk and wool or other animal hair, even mixed with cotton or other vegetable textiles . . . . .	1300.—

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	<p>Of natural silk and cotton or other vegetable textile materials, even mixed with artificial silk . . . . .</p> <p>Of natural silk and wool or other animal hair, even mixed with artificial silk, cotton or other vegetable textile materials . . . . .</p> <p><i>Notes to Nos. 402 and 403.</i></p> <p>1. The duty is increased as follows :</p> <p>In respect of tissues printed in one or two colours, by 250 Reichsmarks ; in respect of tissues printed in more than two colours, by 450 Reichsmarks ; in respect of watered or goffered tissues by 50 Reichsmarks.</p> <p>In ascertaining the number of colours, the colours produced by colour printing, also etching, are included, the foundation colour produced by printing being disregarded.</p> <p>2. The Customs surtax in respect of figuring provided for in No. 5 of the General Notes to Section V of the Tariff, does not apply.</p>	<p>1300.—</p> <p>1600.—</p>

German Tariff No.	Description of Goods	Import Duty per 100 Kg. in Reichsmarks	
		Until 31 Dec., 1927	As from Jan. 1, 1928
405	<p>Close-woven tissues wholly of silk, not elsewhere mentioned in the Tariff :</p> <p>Ribbons :</p> <p>Wholly of artificial silk :</p> <p>More than 3 cms. wide . . . . .</p> <p>3 cms. or less wide . . . . .</p> <p>With warp or weft wholly of artificial silk :</p> <p>More than 3 cms. wide. . . . .</p> <p>3 cms. or less wide. . . . .</p> <p>Other :</p> <p>More than 3 cms. wide . . . . .</p> <p>3 cms. or less wide. . . . .</p> <p>Other tissues :</p> <p>Crepe, provided that it cannot be regarded as an open-woven tissue (No. 408) :</p> <p>Wholly of artificial silk. . . . .</p> <p>With warp or weft wholly of artificial silk . . . . .</p> <p>Other, even if unbleached (not boiled off). . . . .</p> <p>Other :</p> <p>Wholly of artificial silk. . . . .</p> <p>With warp or weft wholly of artificial silk . . . . .</p> <p>Other . . . . .</p>	<p>900</p> <p>1000</p> <p>1550</p> <p>1700</p> <p>1900</p> <p>2100</p> <p>800</p> <p>1450</p> <p>1900</p> <p>700</p> <p>1300</p> <p>1650</p>	<p>700</p> <p>800</p> <p>1350</p> <p>1500</p> <p>1700</p> <p>1900</p> <p>700</p> <p>1350</p> <p>1750</p> <p>600</p> <p>1200</p> <p>1500</p>

German Tariff No.	Description of Goods	Import Duty per 100 Kg. in Reichsmarks	
		Until Dec. 31, 1927	As from Jan. 1, 1928
	Ribbons :		
	Of artificial silk and cotton or other vegetable textile materials :		
	More than 3 cms. wide . . . . .	900	700
	3 cm. or less wide . . . . .	1000	800
	Of artificial silk and wool or other animal hair, even mixed with cotton or other vegetable textile materials :		
	More than 3 cms. wide . . . . .	1000	800
	3 cms. or less wide . . . . .	1200	1000
	Of natural silk and cotton or other vegetable textile materials, even mixed with artificial silk :		
	More than 3 cms. wide . . . . .	1100	900
	3 cms. or less wide . . . . .	1300	1100
	Of natural silk and wool or other animal hair, even mixed with artificial silk, cotton or other vegetable textile materials :		
	More than 3 cms. wide . . . . .	1200	1000
	3 cms. or less wide . . . . .	1400	1200
	Other tissue :		
	Crepe, provided that it cannot be considered as an open-woven tissue (Tariff No. 408) :		
	Of artificial silk and cotton or other vegetable textile materials . . . . .	850	750
	Of artificial silk and wool or other animal hair, even mixed with cotton or other vegetable textile materials . . . . .	1050	950
	Of natural silk and cotton or other vegetable textile materials, even mixed with artificial silk . . . . .	1050	950
	Of natural silk and wool or other animal hair, even mixed with artificial silk, cotton or other vegetable textile materials . . . . .	1200	1100
	Other :		
	Of artificial silk and cotton or other vegetable textile materials . . . . .	800	700
	Of artificial silk and wool or other animal hair, even mixed with cotton or other vegetable textile materials . . . . .	1000	900
	Of natural silk and cotton or other vegetable textile materials, even mixed with artificial silk . . . . .	1000	900
	Of natural silk and wool or other animal hair, even mixed with artificial silk, cotton or other vegetable textile materials . . . . .	1150	1050
	<i>Note.</i> — The following close-woven piece-goods ( <i>Meterware</i> ), wholly or partly of silk, are not to be dutiable as furniture and upholstery fabrics under Tariff Nos. 402 and 403 :		
	(a) All black tissues, even having a strip of other colour along the edges, whose breadth from the edge of the tissue to the inner edge of the strip does not exceed 3 cms.		

German Tariff No.	Description of Goods	Import Duty per 100 Kg. in Reichsmarks	
		Until Dec. 31, 1927	As from Jan. 1, 1928
407	(b) All tissues which are not Jacquard figured and are not produced in the fashion of Gobelins, and which are not more than 123 cm. wide and weigh not more than 120 gr. per square metre. Bolting cloth, wholly or partly of silk, even made up . . . . .	650	650
408	Open-woven tissues, not elsewhere mentioned in the Tariff (gauze, crepe, veiling and the like) : Wholly of silk : Wholly of artificial silk . . . . . With warp of weft wholly of artificial silk . . . . .  Other, weighing per square metre : More than 20 gr. . . . . 20 gr. or less . . . . . Partly of silk : Of artificial silk and cotton or other vegetable textile materials . . . . . Of artificial silk and wool or other animal hair, even mixed with cotton or other vegetable textile materials . . . . .  Of natural silk and cotton or other vegetable textile materials, even mixed with artificial silk . . . . . Of natural silk and wool or other animal hair, even mixed with artificial silk, cotton or other vegetable textile materials . . . . .  <i>Note to No. 408.</i> — Open-woven tissues falling under Tariff No. 408 are held to comprise only such tissues in which the space between the warp threads is equal to, or more than, the thickness of the warp thread and the space between the weft threads is equal to, or more than, the thickness of the weft threads. Tissues, however, in which such spaces do not occur between every two warp and weft threads, or in which such spaces do not occur at regular intervals, but only appear here and there as a result of errors or faults in the weave, are not thereby excluded from classification as close-woven tissues. If thick and thin threads alternate regularly in a tissue, the thinner threads are to form the basis for comparing with the spaces.  Close-woven tissues with open-woven stripes will also be considered as open-woven, provided that the duty for close-woven tissues is not the higher. Tissues in which the mesh is completely filled by dressing are to be classified as close-woven tissues. <i>Notes to Nos. 405 and 408.</i> 1. The following surtaxes are leviable : In respect of crepe (including crepe ribbons) falling under Nos. 405 and 408, and of other open-woven tissues falling under No. 408, all these wholly of natural silk (even figured) when watered or goffered but neither dyed nor printed, even unbleached (not boiled off), by 50% In respect of other tissues : Figured : If wholly of silk . . . . . by 200 RM. If partly of silk . . . . . by 100 RM.	800 1450  1900 3800  850 1050  1050 1200	700 1350  1750 3500  750 950  950 1100

German Tariff No.	Description of Goods	Import Duty per 100 Kg. in Reichsmarks	
		Until Dec. 31, 1927	As from Jan. 1, 1928
	<p>Printed in one or two colours . . . . . by 250 RM.  Printed in more than two colours . . . . . by 450 RM.  Watered or goffered . . . . . by 50 RM.</p> <p>In ascertaining the number of colours, the colours produced by colour printing (or etching) will be counted, but the foundation colour produced by printing is disregarded.</p> <p>2. Ribbons (Tariff No. 405) combined with metal threads (wire or tinsel), pay a surtax of 10 per cent; all other tissues falling under Tariff Nos. 405 and 408 with such combination pay a surtax of 25 per cent.</p> <p>3. The surtax imposed under No. 5 of General Notes to Class V. of the Tariff on broche (broschierte) tissues does not apply to figured tissues.</p> <p>4. The rates fixed for tissues partly of silk do not apply to :</p> <p>(a) Tissues of silk with threads of other textile materials, provided that these threads are woven in at separate points, whether or not at regular intervals, and provided that, when they occur only in the warp or only in the weft, they do not exceed 8 per cent, of the total number of the warp or weft threads, and when they occur both in the warp and weft they do not exceed in each direction 4 per cent of the total number of warp or weft threads, thread-bundles of other textile materials tied together being reckoned as one thread;</p> <p>(b) Tissues combined with metallic threads, although they might be regarded as tissues partly of silk on account of the core of the yarns not being of silk.</p> <p>Tissues of the kinds enumerated in (a) and (b) are dutiable as tissues partly of silk at the rates of the General Tariff, and if on being assessed at the existing "conventional" rates for tissues wholly of silk (the threads or the core of other textile materials than silk being disregarded) a lower duty would result, they are to be dutiable at such "conventional" rates.</p>		

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
409	Knitted and netted stuffs, knitted and netted wares :	
	Wholly of silk :	
	Knitted and netted stuffs, underclothing and outer clothing which is shaped in manufacture, wholly of artificial silk . . .	1200
	Other :	
	Stockings, socks and gloves . . . . .	2000
	Other . . . . .	1800
	Partly of silk :	
	Knitted and netted stuffs, underclothing and outer clothing which is shaped in manufacture, partly of artificial silk, not mixed with natural silk . . . . .	1000
	Other :	
	Stockings, socks and gloves . . . . .	1800
	Other . . . . .	1500
ex 410	Lace tissues, lace of all kinds, including insertions, point lace, and cut-out wares of lace or lace tissues, with or without wavy or scalloped edges, wholly or partly of silk :	
	Embroidered :	
	Chemical lace and lace embroidered by cutting . . . . .	2600
	Other . . . . .	3200
411	Embroideries on tissues wholly or partly of silk :	
	On open-woven tissues belonging to Tariff No. 408 . . . . .	3200
	On other tissues . . . . .	3200
	<i>Note.</i> — If metallic thread (wire or tinsel) is used for embroidery, the duty is to be increased by 20 %.	
ex 412	Wares produced in the manner of so-called cotton sparterie, wholly or partly of silk (so-called silk sparterie) . . . . .	400
	Ribbon-like products of artificial silk paste more than 2 mm. wide (imitation of so-called silk sparterie) . . . . .	130
	Hat plaits of so-called silk sparterie, of imitations thereof, of so-called artificial straw, of so-called artificial horse-hair (imitation of horse-hair made of artificial silk paste including fibres of manila and other coarse hemp fibres covered with artificial silk paste) or of several kinds of the above-mentioned materials — all these plaits mixed or or not with textile materials other than silk or with plaiting materials,	550
414	Artificial wool, dyed or undyed . . . . .	Free
	(Ex 422 and 423) Yarn of wool or other animal hair, mixed or not with vegetable textile materials except cotton, not coming under Nos. 417-421 :	
ex 422	Combed yarn, unbleached :	
	Single . . . . .	20
	Of 2 or 3 threads . . . . .	24
ex 423	Combed yarn, bleached, dyed, printed :	
	Single . . . . .	30
	Of 2 or 3 threads . . . . .	34
426	Yarn of all kinds of wool or other animal hair, mixed or not with vegetable textile materials except cotton, made up for retail sale.	70
ex 432	Tissues not coming under 427-431 : Weighing 200 gr. or less to the sq. metre : Tissues wholly of wool, weighing from 70-100 gr. per sq. metre, woven in the nature of linen (so-called muslin), unbleached,	

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	not more than 83 cm. wide, containing in warp and weft together not more than 56 threads of single yarn per sq. cm. . . . .	285
	Other . . . . .	355
	<i>Note to No. 432.</i> — Raw felt-cloths with endless web for the manufacture of lignose, cellulose, straw-stuff or paper :	
	Weighing more than 2000 gr. to the sq. metre . . . . .	100
	Weighing more than 1000 and up to 2000 gr. to the sq. metre . . . . .	140
	Weighing more than 500 and up to 1000 gr. to the sq. metre . . . . .	180
	Weighing 500 gr. or less to the sq. metre . . . . .	220
433	Knitted and netted stuffs . . . . .	150
	(434 and 435) Knitted and netted wares :	
434	Underclothing :	
	Cut . . . . .	150
	Shaped in manufacture (regular) . . . . .	210
435	Other knitted or netted wares, cut or shaped in manufacture :	
	Knitted jackets shaped in manufacture, waistcoats with sleeves (spencers), stockings, socks . . . . .	190
	Other . . . . .	210
436	Lace tissues and lace of all kinds including insertions, point lace and cut-out articles of lace or lace tissues, with or without wavy or scalloped edges . . . . .	800
	Tulle . . . . .	900
	<i>Notes to Sub-section B. of Class V of the Tariff.</i>	
	1. Embroideries of tissues of wool or other animal hair will be dutiable in the same way as embroideries on cotton tissues.	
	2. Driving belts, woven or knitted, of wool or other animal hair, will be dutiable in the same way as similar driving belts of cotton.	
ex 440	Cotton yarn, single, unbleached :	
	Over No. 22 up to No. 32 English . . . . .	25
	Over No. 32 up to No. 47 English . . . . .	32
	Over No. 47 up to No. 63 English . . . . .	39
	Over No. 63 up to No. 83 English . . . . .	47
	Over No. 83 up to No. 102 English . . . . .	55
	Over No. 102 English . . . . .	50
ex 442	Cotton yarn of two or more threads, single twist :	
	Unbleached :	
	Up to No. 22 English . . . . .	5 Reichsmarks
	Over No. 22 up to No. 32 English . . . . .	7 Reichsmarks
	Over No. 32 up to No. 47 English . . . . .	10 Reichsmarks
	<i>Note to Nos. 440-443.</i> — Dressed, singed and stamped yarns are dutiable as unbleached yarns.	
	Cotton twist of all kinds made up for retail sale . . . . .	120
	<i>Note.</i> — Cotton twist on cops or on spools weighing more than 200 gr. is not dutiable as cotton twist made up for retail sale.	
ex 446	Rubbing—cloth (e. g. towelling) even shaped ( <i>abgepasst</i> ) ;	
	Unbleached . . . . .	150
	Bleached, dyed, printed or colour-woven . . . . .	190

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
ex 449	Unbleached felt-cloths, with endless weft for the manufacture of lignose, cellulose, straw-stuff or paper . . . . . (Ex 450 and 451) Open-woven tissue for curtains, even ornamented with festoons or purl sewn on.	90
ex 450	Madras stuffs, in the piece, to be sold by measure : Unbleached, dressed or not . . . . . Bleached, dyed, printed or colour-woven . . . . . Bound with ribbon . . . . .	450 600 650
ex 451	Madras stuffs, shaped, even bound with ribbon . . . . . <i>Note to ex 450 and 451.</i> —Madras stuffs are not considered as figured tissues for the purpose of Note 5 of the General Notes to Class V of the Tariff.	650
ex 452	Tulle : Unbleached, even dressed, figured . . . . . Bleached, dyed, printed . . . . . (Ex 453 7) tissues not included under 445 to 452 :	360 500
ex 453/457	Flat-stitch tissues . . . . .	200
ex 453	Tissues other than flat-stitch, wholly of cotton, unbleached, weighing per sq. metre 80 gr. or more, and containing in warp and weft together in a square of 5 mm. side : 35 threads or less . . . . . Over 35 and up to 44 threads . . . . . More than 44 threads . . . . .	95 130 160
ex 454	Tissues other than flat-stitch, wholly of cotton, unbleached, weighing 40 gr. or more but less than 80 gr. per square metre, containing in warp and weft together in a square of 5 mm. side : 35 threads or less . . . . . Over 35 and up to 44 threads . . . . . More than 44 threads . . . . .	145 170 220
ex 455	Other than flat-stitch tissues, wholly of cotton, unbleached, weighing per square metre less than 40 gr. and containing in warp and weft together in a square of 5 mm. side : 35 threads or less . . . . . Over 35 and up to 44 . . . . . More than 44 threads . . . . .	200 250 300
ex 456	Other than flat-stitch tissues, wholly of cotton, dressed, bleached .	Dutiable as un-bleached
ex 457	Other than flat-stitch tissues, wholly of cotton : Dyed . . . . . Printed or colour woven . . . . .	plus 35 Reichs- marks plus 65 Reichs- marks
	<i>Notes to Nos 453-457 of the Tariff.</i>	plus 85 Reichs- marks
	1. In classifying tissues in which open-woven parts alternate with close-woven parts, or open-woven parts alternate with more closely woven parts, or close-woven parts alternate with less closely woven parts, the average number of threads will be taken as the basis. This number is found by counting the warp threads and the weft threads between every two regularly recurring points in warp and weft in the sample, by calculating the number of such threads in 5 millimetres according to the width of the sample, and by adding together the results for warp and weft.	
	2. In finding the number of threads in tissues, twisted threads are counted as one thread without regard to the number of strands	

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	which they contain. Threads which are not present in the tested tissue in their full thickness are disregarded.	
	3. As flat-stitch tissues are considered broche cotton tissues, in which the weft threads of the patterns woven in the stuff are completely free at least on one side of the pattern or parts of the pattern, and partly on the other side, the height of the pattern, measured between two consecutive points of crossing of the warp threads of the pattern, not exceeding 18 millimetres.	
	Brocheing threads visible in part only on one side of the tissue are considered as "free", even if such visibility is produced by a single warp thread.	
	Note 5 of General Notes to the Fifth Class of the General Tariff does not apply to flat-stitch tissues liable to a duty of 200 Reichsmarks.	
	In the case of flat-stitch tissues subject to a duty of 200 Reichsmarks, double width and cut in finishing, in pieces of half the width, the hems sewn on by whip-stitching or ordinary back-stitching and necessary to prevent the edges fraying, are not taken into account.	
	In the case of flat-stitch tissues the number of threads is always ascertained without regard to the broche threads.	
	(Ex 459 63) Knitted and netted wares :	
460	Stockings, socks, underclothing :	
	Cut	120
	Shaped in manufacture (regular)	180
ex 463	Knitted or netted wares, cut or shaped in manufacture, not otherwise mentioned	150
ex 464	Lace tissues and lace of all kinds including insertions, point lace and cut-out wares of lace or lace tissues, with or without wavy or scalloped edges :	
	Embroidered	700
	Bobbin lace	750
	<i>Note to ex No. 464.</i> — Embroidered lace tissues, and bobbin lace tissues, etc., combined with metallic threads (wire or tinsel) pay a surtax of 20 %.	
465	Embroideries on cotton foundation :	
	Flat-stitch embroideries	550
	Chain-stitch embroideries	700
	Other	700
	<i>Note.</i> — A 20 % surtax is levied when metallic threads (wire or tinsel) are used for embroidering. No surtax is levied when silk, artificial silk or floss silk is thus used.	
ex 467	Transmission belts, woven or knitted	65
	<i>Note.</i> The impregnation of transmission belts with oil or other fatty substances, mixed or not with colouring materials, does not affect their classification.	
ex 475	Yarns of Manila hemp, New Zealand hemp, agave, pineapple and coconut fibres, or other vegetable textile materials not elsewhere mentioned in the Tariff, including such yarns mixed with other textile materials falling under Class (D) of the Tariff, but not mixed with cotton or animal textile materials — single, unbleached :	
	Up to No. 6 English	12
	Over No. 6 up to No. 10 English	14
490	Close-woven furniture and upholstery tissues (except velvet and plush, and tissues similar thereto) of jute, not mixed with other textile materials, dyed, printed, colour-woven, figured	110

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
ex 502	Hat plaits of Manila hemp or other coarse hemp fibres. . . . .	250
	<i>Note to Class V (D) of the Tariff.</i> — Embroidery on a groundwork made of textile materials mentioned in Class V (D) are dutiable as embroidery on a groundwork of cotton.	
ex 504	Oilcloth . . . . .	90
	<i>Note to No. 504.</i> — Insulating ribbons with cross-stitching are not subject to the duties for sewn articles, nor are they subject to any surtax.	
ex 514	Felts, carpets (squares) of felt and other unsewn felt wares (except hats), of wool or animal hair (other than cattle, deer, dog, pig or similar coarse animal hair), even combined with vegetable textile materials or mixed with silk (not including hat shapes not yet made into the shape of hats) . . . . .	120
517	Clothing, millinery and other sewn articles of silk : Of lace, lace tissues or embroideries, wholly or partly of silk :	
	Curtains and covers of embroidered lace, embroidered lace tissues or embroideries . . . . .	4000
	Other . . . . .	5300
	Of open-woven tissues wholly or partly of silk :	
	Underclothing of medicated crepe, corresponding to the sample deposited :	
	Wholly of silk . . . . .	1900
	Partly of silk . . . . .	1200
	<i>Note.</i> — Authority for clearing underclothing of medicated crepe at the duties of 1900 and 1200 Reichsmarks is confined to Customs Houses fixed by agreement between the two Governments.	
	Other . . . . .	4500
	Of other fabrics wholly of silk :	
	Knitted and netted articles (including outerclothing), trimmed, and untrimmed outerclothing made by cutting out of knitted wares and sewing :	
	Outerclothing, trimmed or not, wholly of artificial silk . . .	1800
	Other :	
	Wholly of artificial silk, except stockings, socks and gloves. .	1800
	Other . . . . .	2200
	Kerchiefs . . . . .	3300
	Hat materials of flat threads or ribbon-like products of artificial silk paste, laid side by side and bound in this position by stitches similar to chain-stitches (mostly crochet-stitches) . . . . .	550
	Other . . . . .	4000
	Of other fabrics or of felt, partly of silk :	
	Knitted and netted articles (including outerclothing), trimmed outerclothing made of knitted materials by cutting out and sewing :	
	Outerclothing, trimmed or not, partly of artificial silk, not mixed with natural silk . . . . .	1200

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
ex 518	<p>Other :</p> <p>Partly of artificial silk, not mixed with natural silk, except stockings, socks and gloves . . . . .</p> <p>Other . . . . .</p> <p>Kerchiefs . . . . .</p> <p>Other . . . . .</p> <p>Clothing, millinery and other sewn articles of fabrics of wool or other animal hair, even mixed with vegetable textile materials :</p> <p>Curtains and covers, of embroidered lace, embroidered lace tissues or embroideries, or ornamented with these embroidered wares .</p> <p>Underclothing of medicated crepe, corresponding to the samples deposited . . . . .</p> <p><i>Note.</i> — Clothing of medicated crepe is to be cleared at the duty of 375 Reichsmarks only through Customs Houses fixed by agreement between the two Governments.</p> <p>Knitted and netted wares (including outerclothing), trimmed, including those trimmed with lace, lace tissues or embroideries, also untrimmed outerclothing of knitted materials, made by cutting out and sewing :</p> <p>Outerclothing of knitted materials, made by cutting out and sewing, untrimmed . . . . .</p> <p>Other wares . . . . .</p>	<p>1700</p> <p>1900</p> <p>1900</p> <p>2500</p> <p>850</p> <p>375</p> <p>210</p> <p>300</p>
ex 519	<p>Clothing, millinery, etc., of cotton, even mixed with other vegetable textile materials :</p> <p>Curtains and covers of embroidered lace, embroidered lace tissues or embroideries, or ornamented with these embroidered materials . . . . .</p> <p>Underclothing of medicated crepe, corresponding to the samples deposited . . . . .</p> <p><i>Note.</i> — Underclothing of medicated crepe is to be cleared at the duty of 260 Reichsmarks only through Customs Houses fixed by agreement between the two Governments.</p> <p>Knitted and netted wares (including outerclothing), trimmed, including those trimmed with lace, lace tissues or embroideries, also untrimmed outerclothing of knitted materials, made by cutting out and sewing . . . . .</p> <p><i>Note to Nos. 518-20.</i></p> <p>In place of the surtaxes laid down in the Note to Nos. 518-20 of the Tariff, a surtax of 70% is levied on clothing, millinery and other sewn articles falling under these Nos. when they consist of embroidered lace or embroidered lace tissues classified under No. 436 or No. 464, or consist of embroideries.</p> <p>Women's clothing (finished outer and under clothing, coats and jackets), chemises, under-jackets, drawers, combinations and under-vests, ornamented with lace, lace tissues or embroideries, including those wholly or partly of silk, pay a surtax of 40 % ; blouses for women, handkerchiefs, curtains and covers, ornamented with lace, lace tissues or embroideries, including those wholly or partly of silk, pay a surtax of 35 %, in so far as no other provision exists in respect of curtains and covers.</p> <p>Curtains and covers, falling under Nos. 518 and 519, and consisting of embroidered lace, embroidered lace tissues or embroideries, or ornamented with these embroidered materials, are exempt from any surtax.</p>	<p>850</p> <p>260</p> <p>250</p>

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
ex 521	Baby carriages and sporting carriages . . . . .	120
ex 527	Footwear of spun wares or felt having soles of other materials sewn on: Of fabrics wholly or partly of silk. . . . . (334-5) Women's hats, of spun wares :	800
ex 534	Women's hats, untrimmed, of so-called silk sparterie, of imitations thereof, of so-called artificial straw, of so-called artificial horsehair (imitation of horsehair made of artificial silk paste, including Manila hemp and other coarse hemp fibres coated with artificial silk paste) or of several kinds of the above-mentioned materials, even mixed with textile materials other than silk or plaiting materials . . . . .	each 2.50
ex 535	Of other spun wares not coated or impregnated with indiarubber : Untrimmed . . . . . (537 and 538) Men's hats of felt (except those varnished) . . . . .	0.50
537	Of hair felt : Untrimmed . . . . . Trimmed . . . . .	1.30 1.80
538	Of woollen felt : Untrimmed . . . . . Trimmed . . . . .	0.60 0.80
ex 539	Women's hats of woollen felt : Untrimmed . . . . .	0.85
ex 541	Hats of straw : Untrimmed : So-called Röhrenchenhute . . . . . Other : Women's hats not made in the manner of men's hats . . . . . Other . . . . . Trimmed . . . . .	0.55 0.70 0.80 1.20
	<i>Notes to Class V of the Tariff.</i>	
	(a) In assessing duty on any kind of tissues the usual woven edgings (selvage, list) of other textile materials is disregarded.	
	The Customs duties provided for tissues (in the piece or shaped) are to be applied, even if separate threads of other textile materials are woven in to facilitate the cutting of the tissues into separate articles. Tissues of unbleached or bleached yarns, in which separate dyed threads of the same material or stripes not more than 2 mm. wide of such threads are woven in merely for the purpose mentioned above, are not considered as colour-woven or dyed tissues.	
	Tissues and <i>passenterie</i> are to be dutiable as tissues or <i>passenterie</i> of the predominating material unless special rates of duty are provided for mixed tissues, etc. even if threads of other textile materials are woven or plaited therein in a few places, even at regular intervals, provided that such threads are of small importance. In cases of doubt such threads in tissues will be considered as of small importance if the number of these threads, when they are present only in the warp or only in the weft, does not exceed 8 per cent of the total number of the warp or of the weft threads, or, where they are present both in the warp and weft, does not exceed in each direction 4 per cent of the total number of the warp or of the weft threads.	
	The special provisions of Tariff No. 401 are not affected by the above provisions.	

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	<p>(b) Crocheted and knitted fabrics are dutiable as knitted goods.</p> <p>(c) The surtax to which fabrics combined with metal threads (wire or tinsel) are subjected under Note 7 to General Notes to Class V. of the Tariff is not to exceed <math>7\frac{1}{2}</math> per cent. As regards wares falling under Tariff Nos. 405, 408, 436, 464 and 501, which are combined with metal threads, and as regards metal threads for embroidery, the special provisions laid down are to be applied.</p> <p>(d) Embroideries, lace tissues, and lace with plain hems or with occasional needlework, are not on that account subject to duty as "sewn wares", nor are they subject to surtax. Plain openwork hems and overlock are also regarded as plain hems (cf. Note (e) paragraphs 2 and 3). Such ware are regarded as "with plain hems" when the separately finished embroidery or lace designs, or parts of such designs, are united by needlework. The presence of open-work or open spaces in the interior of the design does not involve the treatment of such articles as sewn articles.</p> <p>(e) Fabrics (not classifiable as lace, lace tissues or embroideries) with plain hems or occasional needlework are not dutiable as "sewn wares", but are subject only to a surtax of 15 per cent on the duty on the fabric. Fabrics are still classed as "with plain hems" if they have plain openwork hemstitching, provided this is at the junction of the folded-over cloth making the hem. "Plain openwork hemstitching" means that in which the openings from a half ladder or whole ladder in <i>one</i> row. The characteristic of plain openwork hemstitching is that the thread of the stitch runs with the fabric without zigzags, or threads crossing the spaces, or other ornamental effects like figuring. It is immaterial whether the space is produced in one operation by borer and needle of the hemstitching machine or by omitting or drawing out the fabric threads. In the case of half-ladder hems, the sewing threads draw the vertical threads of the cloth from one side only, thus forming a bundle of threads in triangular form. In the case of the usual form of whole-ladder hems, the threads of the cloth are taken on both sides and thus form bars separated by spaces. Star or wheel-shaped thread designs produced at corners are not to be regarded as added figuring. On the other hand openwork hems with flower (zigzag) stitches and those with ornamental perforations or perforations differing from the above description, are not considered as simple openwork hems. Overlock hems are regarded as simple hems. Unless otherwise provided in the Tariff, fabrics in articles (<i>abgepasst</i>) or cut out, without needlework, are dutiable as fabrics in the piece.</p> <p>(f) Fabrics in which merely letters, even when festooned or in themselves ornamental (monograms, fancy letters, etc.), names, numbers or the like are embroidered, are not regarded as embroideries. In the case of handkerchiefs, inconsiderable embroidered ornamentations, such as tendrils or arabesques, with which the letters, names, numbers or the like are surrounded, do not render the goods dutiable as embroideries. In cases of doubt, ornamentations are to be considered as "inconsiderable" if the total embroidery does not cover an area of more than a square of 6 centimetres side.</p>	

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	<p>(g) Fabrics with knotted fringes or the like are not dutiable as sewn goods, but at the rates prescribed for fabrics without such fringes, etc.</p> <p>(h) In the case of knitted and netted wares, hems, stitches, binding with tape or ribbon to prevent fraying, and the usual additions necessary for the use of the articles, do not affect the classification. Similarly, in the case of knitted gloves, embroidered or sewn gores, and in the case of knitted hose embroidered or sewn clocks and other embroidery, are left out of account. Sewn buttonholes, buttons, button braid, loops, clasps, buckles, leather thongs, knots, drawing cords, drawing ribbons, and simple tassels of any material are in particular to be regarded as ordinary additions.</p> <p>The classification of outer-clothing or knitted or netted wares, made by cutting out and sewing, as clothing at the rates of class 5 H of the Tariff, is not affected by this provision.</p> <p>(i) In assessing duty on clothing, millinery and other sewn wares, made of different textile materials, the predominating material (and if this is doubtful, the component material subject to the highest duty) will be taken as the basis. Textile threads used for sewing, hems, lining with textile materials, cords and belts, are not taken into account in any case. Subject to the note to Tariff Nos. 518, 519, and 520, the trimming of clothing falling under this number with ribbons, trimmings, loops and the like of pure or mixed silk does not affect the classification, provided that such trimming cannot be regarded as a predominating material as compared with the basic material of the clothing.</p> <p>(k) The supplementary duty imposed according to the general Tariff (No. 11 of the General Notes to Class V) on clothing, millinery and other sewn wares made of textile materials in combination with metallic threads (wire or tinsel) shall not exceed 15 per cent.</p> <p>(l) Beads of glass, porcelain or metal, woven or worked in, etc., spun glass, whalebone fibres or the like shall not affect the duties imposed upon textiles.</p>	
	(545/7) Leather, half or entirely dressed, whether prepared or not, not otherwise mentioned.	
545	Of a net weight of more than 3 kg. each piece : Entire hides or half-hides with the heads, necks, bellies and hooves unseparated ; head, neck and belly pieces and hooves as well as horse-hide and pig-leather without regard to the weight of the piece	30
	Backs (bend leather) . . . . .	36
546	Of a net weight of from 1-3 kg. each piece . . . . .	40
547	Of a net weight of less than 1 kg. each piece . . . . .	50
556	Boots and shoes of leather of all kinds, including those made from hides with the hair still on and those made from fish or reptile skins, with soles other than of wood : Weighing more than 1,200 grammes per pair . . . . . Weighing more than 600 and up to 1,200 grammes per pair, also boot uppers of leather of all kinds with elastic insertions, without regard to weight . . . . . Weighing 600 grammes or less per pair . . . . .	85 120 180

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	<i>Note.</i> Linings, trimmings and ornaments and other additions (hooks, eyelets, tassels, embroideries, straps and the like) do not affect the classification of leather footwear, provided that the footwear does not thereby become liable to higher rates of duty in virtue of other tariff provisions.	
557	Driving and transmission belts of leather of all kinds as well as of raw hide (without the hair) with or without layers of coarse textile materials or felt . . . . .	60
ex 560	Straps, <i>Florteilriemen</i> , leather rope for spinning and weaving, sewing thongs, whip thongs, sliders, pickers . . . . .	100
ex 579	Leather bags for cycles and motor-cycles . . . . . Piston packing, stuffing-box packing and washers of coarse textile material, yarn or felt, in combination with indiarubber or with stearic acid, talc, tallow or asbestos, as well as other piston and stuffing-box packing of similar quality . . . . .	150 60
	Sheets of soft rubber (even vulcanised) : With spun wares or felt rolled in or rolled on . . . . . Other : Not lacquered, not dyed, not printed, without impressed patterns. Lacquered, dyed, printed or with impressed patterns. . . . .	60 60 100
ex 580	Textile wares combined with rubber threads and tissues of rubber threads combined with yarns, with the spun wares or yarns consisting : Wholly or partly of silk . . . . . Of other textile materials . . . . . Insulating bands of other textile materials than those wholly or partly of silk, covered with rubber : Cable ropes . . . . . Other . . . . .	300 150 100 75
ex 588	Plaits of straw, bast, tree roots, rushes, broom, grass, wood-wool, palm-leaves, sea-weed, reeds or other vegetable plaiting materials : Bleached, dyed . . . . . Sparterie . . . . .	8 110
593	<i>Note.</i> As sparterie is to be understood plaits of straw or other vegetable plaiting materials (except textile fibres) interwoven with horsehair (from mane or tail) or with textile, metal or glass threads. Wares of straw or other vegetable plaiting materials (except textile fibres) in which the vegetable fibres or cords made thereof lie alongside each other loosely and are not plaited together but are held together by interwoven or interplaited horsehair, or textile, metal or glass threads, also tissues (wares woven in the manner of tissues) of straw, etc., in which the horsehair, or the textile, etc., fibres merely form the warp, are not dutiable as sparterie but as plaited wares.	
ex 630	Weavers' beams . . . . .	15
ex 631	Fine wooden wares (except sticks) even combined with other materials, but provided that they do not thereby become subject to higher rates of duty : Sculptors' and carvers' wares : wares of wood finely carved : all these except wooden beads . . . . .	35

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
ex 634	<p>Wooden type (printers' type cut out of wood for printing placards), even oiled, not ornamented by carving and not combined with other materials . . . . .</p> <p>Wooden wares of all kinds carved or ornamented with carving (except upholstered furniture), combined with yarns or spun wares wholly or partly of silk, with lace, embroideries, spun wares with needlework, velvet or plush, tissues similar to velvet or plush, provided that they do not become liable to higher rates by reason of their combination with other materials . . . . .</p>	30  55
	<p><i>Note. to Nos. 631 and 634.</i> — Goods carved or with carved work belonging to Tariff Nos. 631 and 634 pay the conventional rates of duty under these Nos., without regard to the purposes to which they are destined (<i>e. g.</i> bread plates, penholders, cases for physical and other instruments, hand-mirrors, money-boxes, stands for clothing, umbrellas and sticks, consoles, wine-chests, needle-cases, salad-sets, boxes for ornaments and gloves, Swiss cottages without musical apparatus, watch-stands and folding-cases for watches).</p>	
ex 639	<p>Combination with inset mirrors, or with hinges or locks of ungilt or unsilvered common metals or alloys of common metals does not affect the classification.</p> <p>Celluloid and similar materials : Rough, unshaped pieces, rough cut or torn sheets, blocks, slabs, tubes or rods . . . . .</p>	25
ex 640	<p>Wares (except films) wholly or partly of celluloid not specially mentioned in the Tariff, in so far as they are not subject to higher rates of duty by reason of combination with other materials or are to be regarded as imitations of more highly taxed wares . . . . .</p>	280
657	<p>Impressions obtained by any process, so far as they are not included in Section XII or in No. 655 A ; also "picture paper", including that produced by a copying process on paper or card-board ; also paper or cardboard coloured or black-edged or ornamented in any way whatever :</p> <p>Picture postcards . . . . .</p> <p>Other impressions : Of one colour . . . . . Of more than one colour, also with impressions on edges in colours, gold or other metals . . . . .</p>	50 15 20
ex 670	<p>Insulating articles for electro-technical purposes (rings, tubes, spools, safety-boxes, and the like) . . . . .</p>	80
ex 671	<p>Insulating articles of cardboard impregnated with artificial resin for electro-technical purposes (rings, tubes, spools, safety boxes and the like) ; also plates of cardboard impregnated with artificial resin.</p>	80
	<p><i>Note to No. 674.</i> — Protective covers, sheaths and cases in which prayer-books or devotional books are covered or inserted, are not dutiable according to note 2 to Nos. 667-669, but are admitted duty free along with such books.</p>	
	<p><i>Note to No. 676.</i> — Communion pictures and similar pictures on religious subjects are not dutiable as illustrated paper but are admitted duty free under No. 676, even if they are provided with a space for entries in handwriting.</p>	

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
684	Blocks and slabs of slate sawn (cut) on one or more of the narrow sides (edges), neither planed, smoothed nor polished . . . . .	3
ex 688	Slabs of slate smoothed, planed, cut in profile or otherwise manufactured, not more than 40 cm. long, 30 cm. wide and 2 cm. thick.	6
ex 799	Malleable cast iron, forgings and other wares of malleable iron, not elsewhere mentioned, worked :	
	Net weight per piece more than 3 kg. and up to 100 kg. . . . .	12
	Net weight per piece 3 kg. or less . . . . .	14
	Magnets of a net weight per piece 3 kg. or less . . . . .	13
812	Files and rasps :	
	Not more than 16 cm. long . . . . .	40
	More than 16, but not more than 35 cm. long . . . . .	25
	More than 35 cm. long . . . . .	13
817	Card clothing . . . . .	40
818	Spindles of all kinds . . . . .	30
	Spinning rings . . . . .	80
ex 819	Heads, mails ( <i>Weberlitzenvringe</i> ), reeds and reed teeth . . . . .	65
	Shafts, heads, shuttles, spools of all kinds and similar fittings for spinning and weaving machinery . . . . .	15
	<i>Note.</i> The rates of tariff No. 819 are applied without any surtax to nickel wares classified under this number.	
ex 820	Bolts and rivets with shanks of more than 13 mm. thick ; nuts and washers for screws :	
	Rough ; . . . . .	5
	Worked . . . . .	12
ex 825	Screws with shanks of not more than 13 mm. thick ; not otherwise mentioned with or without heads of other common metals or alloys of such metals . . . . .	11
836/A	Ball and roller bearings with or without balls or rollers, and weighing each net :	
	More than 1 kg. . . . .	50
	More than 500 grams up to 1 kg. . . . .	70
	More than 100 grams up to 500 grams . . . . .	90
	100 grams or less . . . . .	150
ex 841	Gramophone, etc. needles . . . . .	30
ex 863	Tin foil, even dyed or coated with imitation gold leaf . . . . .	60
870	Roads, sheets, shells and other forms of copper or copper alloys, hammered or rolled . . . . .	12
871	Wire (except cemented wire) of copper or copper alloys ; iron wire with wire of copper or copper alloys wound round it or plaited or twisted thereon . . . . .	12
876	House and kitchen utensils of copper, not nickelled, combined or not with other materials so far as not chargeable with higher rates of duty by reason of such combination :	
	Neither lacquered nor polished . . . . .	18
	Lacquered or polished . . . . .	50
ex 878	Wares other than coarse wares of cast brass not specified in preceding numbers of section XVII G of the tariff ; all lacquered or polished wares of cast brass ; wares of brass sheet (except pipes and tubes) ; wares of brass wire not specified in the preceding numbers of section XVII G of the tariff ; wares of tombac ; all these provided they are not included in tariff numbers 874, 879 or 887 of the tariff or become	

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	subject to higher rates of duty by reason of their combination with other materials; brass foil and metal foil of tombac:	
	Brass caps for the manufacture of cartridge cases . . . . .	50
ex 879	Other . . . . .	75
	Valves for motor-car tyres of copper, tombac or brass varnished, coloured or nickelled, provided that they are not subject to higher rates of duty by reason of their combination with other materials.	
ex 884	Tobacco pipes . . . . .	70
ex 885	Tobacco pipes . . . . .	350
ex 891 D	Phonographs including electric engines affixed thereto, provided they are not subject to higher rates of duty by reason of their combination with other materials . . . . .	240
ex 891 E	Instruments for mechanical measurements of areas (planimeters, integrators); hydrometric instruments (instruments for measuring speed of water currents, water gauges); all these of common metal or alloys thereof without clockwork and provided they are not subject to higher rates of duty by reason of their combination with other materials . . . . .	150
894	Steam engines, steam turbines, water power machinery (turbines, water wheels, water pressure engines), combustion or explosion motors, hot air and compressed air motors and other motive machinery not specially distinguished (except electric motors) combined or not with dynamos, pumps, hammers, blowing machines, freezing machinery, mining engines; also fixed, portable or floating dredgers, pile-driving machines and cranes:	95
	Each machine weighing net:	
	40 kilos or less . . . . .	100
	More than 40 kg. up to 100 kg. . . . .	60
	More than 100 kg. up to 200 kg. . . . .	38
	More than 200 kg. up to 500 kg. . . . .	25
	More than 500 kg. up to 1000 kg. . . . .	18
	More than 1000 kg. up to 2500 kg. . . . .	13
	More than 2,500 kg. up to 5000 kg. . . . .	10
	More than 5000 kg. up to 50,000 kg. . . . .	7
	More than 50,000 kg. up to 100,000 kg. . . . .	5.50
ex 895	More than 100,000 kg. . . . .	3.50
	Knitting machines, hand-driven, without frames; heads (upper parts) of knitting machines, also parts thereof (except needles) . . . . .	28
ex 896	Knitting machines fixed to frames or to be driven by motors . . . . .	18
ex 897	Stands for knitting machines and parts of such stands including the table tops or tables belonging thereto . . . . .	5
898	Machines and parts of machines firmly attached to card clothing. . . . .	20
899	Other machines for the preparatory processes in textile manufacture; machines for winding, reeling and spooling the spun thread, also machines for the preparation of the spun thread for weaving . . . . .	8
900	Machines for spinning and twisting . . . . .	12
	Looms:	
	Ribbon looms . . . . .	7
	Other . . . . .	7.50
ex 901	Tulle-making machines . . . . .	17
	Embroidering machines (excepting hand machines) . . . . .	10

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
902	Machines (finishing) machines (machines for the improvement of yarns and tissues) so far as they are not included under No. 874; machines for washing and chemical cleaning . . . . .	6
ex 904	Machines for working metals, wood or stone : Each machine weighing net : 250 kg. or less . . . . . More than 250 and up to 1,000 kg. . . . . More than 1,000 and up to 3,000 kg. . . . . More than 3,000 and up to 10,000 kg. . . . . More than 10,000 kg. . . . .	20 12 8 6 4
ex 906/D	Milling machinery, machinery for the making of pastry, cocoa and chocolate machinery, machines for breweries, paper machines, machinery for the testing of material, blowing machines, ventilating machines, ventilators, pumps, mining engines, ice and freezing machines, printing presses and other printing machinery :  Each machine weighing net : 40 kg. or less . . . . . More than 40 kg. and up to 100 kg. . . . . More than 100 kg. and up to 200 kg. . . . . More than 200 kg. up and to 400 kg. . . . . More than 400 kg. and up to 1,000 kg. . . . . More than 1000 kg. and up to 5,000 kg. . . . . More than 5000 kg. and up to 10,000 kg. . . . . More than 10,000 kg. . . . .	15 12 10 9 7 5.50 4.50 3
907	Dynamos and lighting machinery for motor vehicles; starting apparatus for combustion engines . . . . . Other dynamos, electric motors, transformers as well as finished armatures and collectors; converters and reaction coils : Each machine weighing net : 10 Kg. or less : Dynamos and electric ventilators in which the ventilation wheel is situated immediately on the axle of the electric motor . . . . . Other . . . . . More than 10 and up to 25 kg. Dynamos and electric ventilators in which the ventilation wheel is situated immediately on the axle of the electric motor, net weight of article being more than 15 and up to 25 kg. . . . . Other . . . . . More than 25 and up to 150 kg. . . . . More than 150 kg. and up to 500 kg. . . . . More than 500 and up to 3,000 kg. . . . . More than 3,000 . . . . .	150 40 80 23 40 23 18 8 7
ex 912/A	<i>Note.</i> — Machines firmly attached to dynamo-generators or motors are subject to duty according to Section A. Nevertheless electric ventilators, in which the ventilating wheel is situated immediately on the axle of the electric motor belong to No. 907 (2) In the classification of converters no account is taken of oil filling for insulating purposes. Electric measuring, calculating and registering apparatus and parts thereof . . . . .	100

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
912/F	Electric apparatus for illumination, transmission of power or electrolysis and for medical or dental purposes ; screw and shunt resistances ; galvanic and dry batteries and thermo-electric couples ; other electric apparatus ; component parts of such articles . . . . .	45
<i>To Section B of Class X VIII of the Tariff.</i> — The nature and condition of the materials used for electro-technical products have no effect upon the tariff classification for duty.		
ex 915	Motor cycles : Until September 30, 1926 . . . . . From October 1, 1926 onwards . . . . . From January 1, 1927 onwards . . . . . From July 1, 1927 onwards . . . . . From January 1, 1928 onwards . . . . . From July 1, 1928 onwards . . . . .	280 255 245 220 190 160
ex 920	Parts of cycles (except motive machinery and parts thereof, and ball bearings with or without balls), of common metals other than iron, or of alloys of common metals or of wood, cork, vulcanite, horn, leather, celluloid or similar moulding materials :  Nipples, valves . . . . . Finished saddles (leather seats with under frames) . . . . . Leather saddles . . . . .	70 115 150
923	Vessels for rivers and lakes other than pleasure vessels including ordinary articles of equipment therefor, marine engines and other motive machinery . . . . .	Free
929	Watches, including wristlet watches, with or without chimes :  In cases : Of gold : Wristlet watches . . . . . Other : If the external diameter of the centre of the case does not exceed 3 ½ cms. . . . . Other . . . . . In silver cases even gilt or with gilt edges, rings or heads . . . . .  In cases of common metal or alloys thereof, even gilt or silvered or with gilt or silvered edges, rings or heads, and in cases of other metals . . . . . <i>Note.</i> — Watches for hanging on clothing are dutiable under No. 929.	Each 4 4 8 2.75  2
930	Cases for watches and wristlet watches : Of gold : For wristlet watches . . . . . Other : If the external diameter of the centre of the case does not exceed 3 ½ cms. . . . . Other . . . . . Of silver, even gilt or with gilt edges rings or heads. . . . . Of common metals or alloys thereof even gilt or silvered or with gilt or silvered edges, rings or heads : of other materials . . . . .  <i>Note to No 930.</i> — If cases for watches or wristlet watches are imported in pieces, but ready to be put together, backs will be one half and rims	2.50 2.50 6.50 1.50 1.—

German Tariff No.	Description of Goods	Duty per 100 Kg. in Reichsmarks
	(with or without bezels) and bezels a quarter of the duty on entire watch cases, whereas inner casings and other parts are dutiable according to the nature of their material.	
934/A	<i>Note</i> to Nos. 929 and 930. Watches and wristlet watches and their cases plated with gold or silver will be subject to the same duty as gilt or silvered watches etc. Tachometers, not electric, combined with clockwork provided that they are not subject to higher rates of duty by reason of their combination with other materials . . . . .	600
934/B	Clocks for motorcars and cycles, pocket and other meters and automatic measuring and registering apparatus combined with clockwork (except tachometers); all these provided that they are not subject to higher rates of duty by reason of their combination with other materials :	
	Clocks for motorcars and cycles . . . . .	400
ex 934 C	Other . . . . .	300
	Wall and standing clocks and all clocks not especially mentioned in the tariff with clockwork, also similar clocks with chimes except alarm clocks and electric clocks; all these provided that they are not subject to higher rates of duty by reason of their combination with other materials . . . . .	100
ex 943	Mechanical musical boxes :	
	Without cases ( <i>Gehäuse</i> ) weighing each 500 gr. net or less . . .	37
	Other mechanical apparatus for reproducing music except apparatus of a net weight per piece without cylinders of 110 kg. or more .	60
	<i>Note.</i> — Parts of mechanical apparatus for reproducing music which are recognisable as such, also chimes without wheel-work for alarm clocks are dutiable as such mechanical apparatus.	

## ANNEX B.

## DUTIES ON IMPORTS INTO SWISS CUSTOMS TERRITORY.

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
<b>I. COMESTIBLES, BEVERAGES.</b>		
<i>A. Cereals and Pulse.</i>		
4	Barley, neither pearled nor hulled . . . . .	0.60
ex 14	Potato meal . . . . .	4.50
15	Malt . . . . .	1.50
<i>B. Fruits and Vegetables.</i>		
ex 40 (b)	Fresh horse radish . . . . .	5.—
ex 45	Seed potatoes, subject to certificate of origin and to proof of use as seed, imported from February 1 to April 30 . . . . .	1.—
<p><i>Note to Ex 45.</i>—The requirement as to proof of use is considered fulfilled if import takes place with the co-operation of the Swiss Association for potato research and sorting stations.</p>		
<i>C. Articles of Colonial Produce.</i>		
53	Hops . . . . .	3.—
<p><i>Note to 65 and 66.</i>—Potato-sago is dutiable under these numbers.</p>		
ex 67	Sugar : Molasses, unrefined, on proof of use as cattle food. . . . .	2.—
68 (b)	Crystallized sugar, grape sugar (starch sugar), solid, sugar candy.	7.—
68 (c)	Crushed sugar . . . . .	8.—
69	In loaves, tablets, lumps; waste from refined sugar . . . . .	10.—
70	Cut, or in fine powder . . . . .	13.—
ex 73	Cocoonut oil and palm oil, unmanufactured, in receptacles of all kinds, weighing more than 10 kg. . . . .	10.—
<i>D. Alimentary Produce of Animal Origin.</i>		
ex 77 (a)	Ham in boxes . . . . .	75.—
<p><i>Note to 80 (a).</i>—The following are also to be classed under this number with a duty of 60 francs per 100 kg., viz : hard, smoked " <i>Dauerwürste</i> " in the usual shape of salami, and " beer-sausages " (these are fat smoked sausages not more than 15 cm. long.)</p>		
ex 80 (b)	Raw ham (boned ham in gut); small sausages in boxes. . . . .	75.—
ex 87 (a)	Fresh or frozen char . . . . .	Free
89	Fish, dried, salted, marinated, smoked or otherwise prepared, in receptacles of all kinds, weighing 3 kg. or less : (a) " <i>Rollmöpse</i> " ; cured and Bismarck herrings . . . . .	10.—
	(b) Other . . . . .	20.—
<i>G. Beverages.</i>		
ex 114 (a)	Beer, in casks containing 2 hectolitres or less . . . . .	9.—

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
	II. ANIMALS AND ANIMAL SUBSTANCES, FERTILIZERS AND ANIMAL WASTE.	
	A. Animals.	
145	Sheep . . . . .	5 (each)
	C. Animal Manure and Waste.	
ex 163 (b)	Sulphate of Ammonia, on proof of use as fertilizer . . . . . <i>Note to 163 (b).</i> — The following are also classed under this number, with a duty of 1 franc per 100 kg., viz : Ammonia chloride, Ammonia Sulphate-nitrate, and urea, subject to proof of use as fertilizers.	1.—
	III. HIDES AND SKINS, LEATHER, LEATHERWARE, BOOTS AND SHOES.	
177	Sole leather of all kinds, including flank and neck pieces : (a) Butts . . . . . (b) Other. . . . .	50.— 40.—
179	<i>Uppers :</i> Calf leather, chrome-tanned, dyed or blackened on the outside and shagreened (box calf) . . . . .	80.—
181	Other than those mentioned under Nos. 178/180 . . . . .	20.—
184	Other leather of all kinds, not otherwise specified . . . . .	20.—
188	Finished articles of leather, except travelling requisites and articles falling under Tariff No. 189 . . . . .	190.—
	Shoes and slippers : Of brown or waxed leather of cow, heifer or buffalo hide :	
193	Unlined . . . . .	130.—
195	With uppers of calf, horse, kid, goat, sheep or fancy leather, lined or not . . . . .	240.—
	IV. SEEDS, PLANTS, VEGETABLE PRODUCTS FOR FEEDING CATTLE, AND VEGETABLE WASTE PRODUCTS.	
ex 214	Molasses for cattle food, dried (Vegetable residue mixed with molasses)  <i>Note to No. 214.</i> Potato flakes and slices for feeding animals are to be included under this number at a duty of 20 cts. per 100 kg., subject to control as to use.	0.20
	V. WOOD.	
222	Firewood, twigs, tree-bark, of resinous trees . . . . . Wood for building and cabinet makers' wood : <i>Note to 232.</i> — This number is to include telegraph poles and poles for conduction, of fir wood, impregnated or not, merely with the bark removed, even covered with carbolineum or tar to a distance of 2 metres from the bottom, even if pointed or pierced, or with hooks, or with similar accessories attached to the top but not further worked.  Telegraph poles and poles for electric conduction made up of a round upper part of fir wood, and of a similarly shaped lower part of fir or	0.05

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
	hard wood, joined by having pieces of iron screwed on, are to be included under No. 232, with a surtax of 1 franc each.	
	Sawn lengthwise or split, even if completely squared :	
234	Sleepers : Of wood, other than oak . . . . .	1.20
	<i>Note to Nos. 233 and 234.</i> — Railway sleepers which are pierced, furnished with slits, or strengthened with hard wood on the surface which takes the rail, and those which are strengthened by bolts, S-hooks or screws are to be included under these Numbers without paying special duties.	
	Other of all kinds :	
236	Of leafy woods, other than oak . . . . .	1.80
237	Of resinous woods . . . . .	2.50
ex 248	Wood wool (common material for packing) . . . . .	4.—
250	Manufactures of wood of all kinds, not otherwise mentioned, shaped, even planed ; not put together . . . . .	10.—
	<i>Note to No. 250.</i> — Sheets of ply wood, not worked, plain, uncleaned, not veneered, not further improved and not cut out as parts of furniture are dutiable under this number.	
251	Carpenters' work, finished, even with fittings of iron work or glass : Plain, not veneered, rough . . . . .	25.—
	<i>Note to No. 251.</i> — As regards doors falling under this number, priming alone is not to involve payment of a higher duty. By priming is understood a single coat of paint of one colour (not lacquered or varnished) applied direct to the crude wood.	
252	Other (veneered with mouldings, carved, painted, sized, varnished, waxed, polished, etc.) . . . . .	45.—
253	Wooden utensils not otherwise mentioned, also with metal mountings . . . . .	30.—
256 (a)	Wooden casks put together or not, without iron fittings, with or without iron hoops . . . . .	18.—
ex 257 (b)	Turners' wares : Kitchen utensils, tools and tool handles, unworked . . . . .	40.—
ex 258	Taps for casks, tools and tool handles, other than unworked . . . . .	55.—
	Joiners' wares, furniture and parts of furniture (except wicker furniture and chairs of bent beech wood specified in No. 264 (b)) solid or veneered, even if wholly or in part of bent wood :	
	Plain :	
259	Rough : (a) Sheets of ply wood, cleaned . . . . .	20.—
	<i>Note.</i> The term "cleaned ply wood" covers sheets of ply wood which have been glass-papered or scraped by a scraping machine, but which are not veneered or further improved and not cut out for furniture.	
	(b) Other . . . . .	35.—
	<i>Note.</i> Wooden planes with or without iron, unworked, varnished or polished, are classifiable at the rate of 35 francs per 100 kg. <i>Note to Nos. 259 and 260.</i> — Furniture with mouldings which are invisible when the article is put together, and furniture with mouldings inserted purely for technical reasons are to be classed as plain furniture.	
	With mouldings or fillets, engraved or carved with chisel :	
261	Unworked . . . . .	45.—
262	Other . . . . .	53.—

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
	Luxury and fancy articles :	
268 (a)	Cabinet makers' wares (cabinets for knick-knacks and smokers' cabinets, tables for flowers, small chests, jewel cases, etuis, boxes, etc.) : Combined with textile materials, trimmings or upholstery . . . .	100.—
268 (b)	Other . . . . .	100.—
	Wooden wares of all kinds not otherwise mentioned, finished :	
270	Unworked . . . . .	35.—
271	Other . . . . .	40.—
274	Mouldings for frames other than those prepared in white or other colour . . . . .	120.—
277	Frames for mirrors and pictures other than those prepared in white or other tint . . . . .	150.—
	Basket-makers' wares not combined with textile materials and not stuffed :	
278	Of wicker, hazelwood, etc. . . . .	40.—
279	Of other materials . . . . .	60.—
	Brush-makers' wares :	
	Wood for brushes :	
281	Roughly shaped, even pierced with holes . . . . .	20.—
283	Paint-brushes of all kinds . . . . .	50.—
	Other wares, even combined with other materials :	
284 (b)	Rough . . . . .	90.—
285 (b)	Polished, varnished, etc., not combined with precious metals : 1. Brushes of wood, even if covered with fabric of celluloid, horn, bone, hard rubber or substitutes for these materials. 2. Other brushes . . . . .	180.— 200.—
VI. PAPER AND PRODUCTS OF THE GRAPHIC ARTS.		
<i>B. Paper and Cardboard not printed.</i>		
<i>1. Not having undergone any additional process since manufacture.</i>		
294	Packing paper not otherwise mentioned, including oiled paper . . . . <i>Note to No. 294.</i> — Paper for wrapping of a natural brown colour or coloured in the mass, without further working, weighing less than 200 grammes per sq. metre and which, on account of its composition, would be dutiable as printing paper under No. 301, is to be included under No. 294 provided it is imported in lots of not more than 25 sheets, folded in the middle and then tied up with string, or flat strips in half-reams (250 sheets) or reams (500 sheets).	20.—
299	Tissue paper weighing 25 grammes or less per sq. metre . . . . .	25.—
301	Printing and manuscript paper, notepaper and drawing paper of one colour, other than paper containing wood for newspaper printing, weighing from 45-55 grammes incl. per sq. metre . . . . .	25.—
	Cardboard weighing :	
303	From 200-300 gr. incl. per sq. m. . . . .	25.—
304	More than 300 gr. per sq. m : (a) Pasteboard produced in several layers by the machine ( <i>ge-gautscht</i> ), weighing 400 gr. or more per sq. m. . . . . (b) Other . . . . .	25.— 30.—

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
	2. <i>Having undergone some additional process since manufacture.</i>	
	Paper and cardboard :	
306 (d)	Coated with chalk on only one face, unworked : coated with chalk on both faces or covered with chalk-coated paper, crinkled, perforated, gummed paper ; photographic paper not sensitized. . . . .	35.—
307 (c)	Parchment paper and its imitations . . . . .	25.—
	<i>Note to 307 (d).</i> — Sensitized postcards not exposed, even if containing printed addresses, are to be classed as unprinted sensitized paper.	
308	Paper and cardboard cut in strips less than 25 cm. wide, in rolls or not	50.—
	<i>C. Printed Paper and Cardboard.</i>	
	Paper and cardboard :	
	Printed or lithographed in a single colour :	
312	In loose sheets or sewn . . . . .	90.—
	Of several colours :	
314	In loose sheets or sewn . . . . .	100.—
	Printed by other processes (phototypes, photogravures, engravings on steel or copper, etc.) :	
316	In loose sheets or sewn . . . . .	135.—
	<i>D. Books, reviews, prints (booksellers' wares and products of the graphic arts).</i>	
	<i>Note to 321.</i> — Calendars in book form with educational, scientific or literary contents are also to be included under No. 321, even if they contain space for memoranda and notes. This space may not, however, exceed a quarter of the number of pages of the whole calendar.	
326	Stampings and engravings (other than photographs) not framed :	
	(a) Children's painting books . . . . .	50.—
	(b) Other . . . . .	90.—
	<i>E. Bookbinders wares and wares of cardboard.</i>	
ex 330	(a) Board with a surface of ½ sq. m. or more trimmed with four edges	20.—
	(b) Folding boxes not covered, even if printed, rings and wads of board, even if covered with paper or printed . . . . .	50.—
335	Commercial books, memorandum books, etc. . . . .	105.—
	<i>Note to No. 335.</i> Letter files even if with indexing apparatus are to be classed under this number.	
337	Calendars stuck on cardboard, and leaf calendars . . . . .	100.—
	Bookbinders wares and cardboard wares not otherwise mentioned :	
	Ornamented with paper and cardboard :	
338 (b)	Other than albums for pictures and cards :	
	(1) Varnished wares of compressed paper for electro-technical purposes . . . . .	95.—
	(2) Other . . . . .	130.—
340 (a)	Fitted with silk, lace, artificial flowers, etc. ; paper flowers . . . . .	300.—
340 (b)	Other :	
	(1) Varnished wares of compressed paper for electro-technical purposes . . . . .	95.—
	(2) Other . . . . .	130.—

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
<b>VII. TEXTILE AND PLAITING MATERIALS — MADE UP GOODS.</b>		
<i>A. Cotton.</i>		
358	Imitation vicuna yarns . . . . .	40.—
377 (a)	Bookbinders' percaline, plain . . . . .	90.—
<i>B. Flax, hemp, jute, ramie, etc.</i>		
ex 417	Special cheese cloths, hand-sewn or trimmed . . . . .	50.—
425	Cordage wares other than rope, cables and nets . . . . .	68.—
<i>C. Silk.</i>		
450	Trimnings . . . . .	400.—
	<i>Note to 450.</i> — Plaited strips of artificial silk are also included under this number.	
<i>D. Wool.</i>		
	Woollen yarn ; raw :	
	Combed wool :	
462	Single . . . . .	20.—
463	Of several threads . . . . .	25.—
	Woollen yarn, bleached, dyed, printed, etc.	
	Of combed wool :	
467	Single . . . . .	50.—
468	Of several threads . . . . .	50.—
470	Woollen yarns made up for retail sale on reels, in balls or skeins, etc..	90.—
	Woollen tissues bleached, dyed, printed woven, of dyed yarn (tissues of yarn of carded or combed wool) :	
474	Weighing more than 300 gr. per sq. m. . . . .	190.—
ex 482 (b)	Woven carpets, other than those mentioned under Nos. 481 and 482 (a) of the tariff . . . . .	150.—
488	Felted woollen tissues . . . . .	200.—
<i>E. Animal hair of all kinds not specially mentioned, and human hair.</i>		
497	Horse and buffalo hair, cleaned, spun, prepared, done up in bundles. <i>Note to No. 501.</i> Cartridge wads of felt falling under No. 501, even if mixed with wool, with or without a cover of cardboard or paper, are to be classed under this number at the rate of 30 fr. per 100 kg.	40.—
<i>F. Straw, cane, bast, rush, wood shavings, etc.</i>		
	Wicker work, without frame :	
	Rough or sized :	
513	Of wicker, peeled, of wooden shavings, of cane . . . . .	35.—
514	Other : Not combined with leather or textile materials . . . . .	50.—
<i>H. Ready-made articles, hosiery and knitted wares with or without needlework.</i>		
	Of cotton, linen, ramie, etc. :	
537	Gloves . . . . .	300.—
538	Socks and stockings . . . . .	200.—
539	Other . . . . .	200.—
	Of silk :	
540	Gloves . . . . .	800.—
541	Socks and stockings . . . . .	800.—

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
	Of wool :	
543	Gloves . . . . .	300.—
544	Socks and stockings . . . . .	300.—
545	Other . . . . .	300.—
548	Clothing for men and boys, of wool . . . . .	360.—
551	Clothing for women and girls, of wool . . . . .	400.—
556	Paper underclothing . . . . .	70.—
	Made up articles, not elsewhere mentioned such as made-up curtains, draperies, " lambrequins " etc. :	
	Of cotton, linen, ramie, etc. :	
557 (b)	Other than made up curtains, draperies " lambrequins " . . . . .	250.—
	<i>Note to 566.</i> — Shapes of fabric for women's hats are classed under this number.	
577	Umbrellas and sunshades except of silk . . . . .	200.—
	VIII. MINERAL SUBSTANCES.	
ex 594	Solnhofer floor tiles, not ground, not polished, with rectilinear edges.	2.—
612	Fat lime in lumps . . . . .	0.60
614	Hydraulic lime ; trass . . . . .	1.—
619	Portland cement . . . . .	1.50
ex 620	Preparation for steel-makers' moulds composed of crude burnt clay mixed with graphite . . . . .	1.—
	Articles of emery and carborundum :	
630	Emery paper, silica paper, carborundum paper, glass paper and paper for removing rust . . . . .	28.—
631	Emery cloth. . . . .	40.—
	<i>Note to 632 (a).</i> Emery paper containing up to ½ % by weight of machine oil also to be classed under this number at the rate of 6 fr. per 100 Kg.	
632 (b)	Other than those mentioned under Nos. 630 to 632 (a) of the tariff.	25.—
635 (a)	Insulating tubes of paper or paper pulp with sheath of common metals.	60.—
	IX. EARTHENWARE, STONWARE AND POTTERY.	
	<i>Earthenware.</i>	
	Tiles, rough or coated with coloured clay :	
647	Tiles, interlocking . . . . .	1.70
648	Tiles, other . . . . .	1.70
651	Bricks, rough or coated with coloured clay : solid or pierced trans- versely . . . . .	0.80
660	Bricks, pipes, slabs, etc., fire and acid proof :	
	(a) Bricks . . . . .	2.—
	(b) Other. . . . .	2.50
667	Dutch tiles of all kinds . . . . .	20.—
668	Stoves of Dutch tiles : iron stoves covered with Dutch or other tiles.	25.—
	<i>B. Stoneware.</i>	
	<i>Note to 670.</i> — The following unglazed stoneware slabs of one colour or of more than one mass and more than one colour are to be classed under this number at the rate of 6 francs per 100 kg., viz. :	

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
674	(1) With the surface plain, uneven or ground ; (2) With entire surface divided into mosaic patterns (so called imitation Roman slabs) ; (3) Granited, known as porphyry slabs. Water closet fittings of fine stoneware and china, including sink stones and baths : (a) Sink stones and closet pans of terra-cotta, stoneware or porcelain, glazed, wholly or partly yellow . . . . .	18.—
ex 676	(b) Other . . . . . Articles of fine stoneware of one colour . . . . .	30.— 40.—
<i>C. Pottery.</i>		
678 681	With white or yellowish fracture ; parian, biscuit ware . . . . . Not otherwise mentioned . . . . .	40.— 40.—
X. GLASS.		
689	Hollow glass and glassware : Glass balls and round pieces of glass for the manufacture of watch glasses ; glass bulbs for the manufacture of incandescent electric lamps ; glass rods and "needles" for industrial purposes . . . . .	2.—
691 (a)	<i>Note to 689.</i> "Salin glass" in sheets, colourless, will be classed under 689 subject to proof of use for making watch glasses. Bottles of black, brown or green glass . . . . . Not polished or polished only on the bottoms or with ground stopper or furnished also with a mark, name or figure, if not engraved :	8.—
693	Of colourless glass (white) . . . . . Of all kinds, polished, engraved, coloured, gilt, etc., even combined with other materials with the exception of precious metals :	18.—
694 (c)	Other than those mentioned under Nos. 694 a and b . . . . .	50.—
XI. METALS.		
<i>A. Iron.</i>		
745	Pipes : Connection pieces, rough (black), whitened, drum-cleaned, coated with red lead, tarred . . . . .	12.—
746	Coated with zinc, tin, nickel, copper etc. . . . .	16.—
759 760	Tools and implements not otherwise mentioned, other than those coming under Tariff Nos. 753 to 756, weighing each : From 0.5 to 2 kg. . . . . Less than 0.5 kg. . . . .	35.— 40.—
<i>Note to No. 760.</i> — Carpenters' compasses, simply smoothed, weighing less than 0.5 kg. each, of the same kind as the deposited sample, all under this number.		
Locks :		
772	Made entirely of wrought-iron or with parts of cast iron . . . . .	50.—
773	Combined with brass, nickel or other materials . . . . .	60.—
781 (b)	Cooking ranges and stoves other than electric . . . . . <i>Note to 781 (b).</i> — Large gas cooking stoves even if with flues built in are also dutiable under this number.	25.—

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
783 (b)	Iron furniture of all kinds, even if combined with wood, when the iron predominates by weight, unworked, primed, other than strong boxes and safes . . . . .	20.—
785 (b)	Trellis work of wire . . . . . Wares of iron sheet and wire; lock-smiths' and tinsmiths' wares not otherwise mentioned :	20.—
788 (b)	Of tin, zinc, copper, nickel, other than spring mattresses of coppered iron . . . . . Painted, varnished, bronzed, gilt :	45.—
789 (b) 790	Other than these come under 789 (a) of the tariff . . . . . Enamelled . . . . .	45.— 55.—
<i>Note to Nos. 787/790.</i> As regards padlocks falling under Nos. 787 to 790, wrapping in cardboard for the purpose of retail sale is not to involve payment of a higher duty.		
<i>Note to Nos. 805 and 806.</i> These numbers also include bolts for dredger chains of wrought iron (steel) unworked, with pin holes hot punched and bolt ties of steel unworked for dredger chains, weighing each from 0.5 to 25 Kg.		
810	Cutlery . . . . .	120.—
<i>B. Copper.</i>		
Copper, pure or alloyed, hammered, rolled, drawn :		
817	Copper bars and sheets, copper solder . . . . .	10.—
819	Copper pipes . . . . .	15.—
Cables of all kinds and wire :		
Core insulated with indiarubber, gutta percha or paper, not twisted or plaited :		
824	Cables without lead sheathing or iron armature; insulated wires.	40.—
825	Cables with lead sheathing . . . . .	30.—
826	Cables with lead sheathing and iron armature . . . . .	30.—
Core insulated with indiarubber, gutta percha or paper covered with thread or with silk twisted or plaited :		
827	Cables without lead sheathing . . . . .	40.—
Wares of copper or copper alloys not otherwise mentioned :		
833	Rough, not turned . . . . .	35.—
ex 834	Valves and slides of copper and brass: turned, not polished, not dulled . . . . .	50.—
835	Polished, dulled . . . . .	80.—
836	Nickelled, oxidised, painted, varnished . . . . .	90.—
<i>E. Tin.</i>		
856	Tinfoil . . . . .	45.—
<i>F. Nickel.</i>		
861	Wares of nickel or nickel alloys, wares of "new silver", alfenide and "alpaka" . . . . .	90.—
<i>G. Aluminium.</i>		
ex 867	Aluminium leaves, pure or alloyed . . . . .	130.—

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
<b>XII. MACHINERY, MACHINE TOOLS AND VEHICLES.</b>		
<i>A. Machinery and Machine tools.</i>		
Steam and other boilers, steam and other recipients of all kinds, of iron ; also parts of boilers put together with or without cocks etc. :		
881 (a)	Boilers (steam and hot water) of hard (grey) cast iron. . . . .	8.—
881 (b)	Other . . . . .	15.—
884	Spinning machinery including all machinery for the preparation and transport of materials for spinning ; twisting machines including doubling and reeling machines, gasing and glazing machines, winding machines . . . . .	15.—
887	Knitting machines, machines for making hosiery and for darning. . .	20.—
889 (a)	Sewing machines . . . . .	30.—
890 (b)	Machines for typographic printing and other graphic processes (not coming under 890 (a) of the tariff) ; book-binding machines. . . .	10.—
892	Machinery for domestic use . . . . .	15.—
893 (b)	Agricultural machinery not otherwise mentioned in the tariff (other than that included under 893 (a) of the tariff) : Dynamo-electrical machines and electrical transformers of all kinds, weighing each : 50,000 kg. or more . . . . .	20.—
894 (a)	From 10,000 to 50,000 kg. . . . .	15.—
894 (b)	From 2,500 to 10,000 kg. . . . .	20.—
895 (a)	From 500 to 2,500 kg. . . . .	20.—
896 (a)	From 100 to 500 kg. . . . .	30.—
897 (a)	Less than 100 kg. . . . .	35.—
ex 894 (c)	Machine tools for working metals, weighing each 50,000 kg. or more.	5.—
ex 894 (d)	Machine tools for working metals, weighing each 15,000-50,000 kg..	6.—
The following machinery mentioned under the statistical numbers ex M 1, M 6, and M 7, weighing each :		
895 (b)	From 2500 to 10,000 kg. . . . .	20.—
896 (b)	From 500 to 2500 kg. . . . .	20.—
897 (b)	From 100 to 500 kg. . . . .	30.—
898 (b)	Less than 100 kg. . . . .	35.—
ex M. 1, Machinery for dyeing, bleaching and dressing.		
M 6, Machine tools for the working of metals, wood, stone, etc.		
M. 7. Machinery for the manufacture and preparation of foodstuffs ; ice machines ; refrigerators ; air compressors.		
ex 897 (b) and ex 898 (b)	Transmission bearings, also steel transmission pulleys in two parts capable of being screwed together, and with interchangeable bushes, also in two parts, all these weighing less than 500 gr. each . . . . .	25.—
898 (c)	Worked up or finished parts of machinery and mechanical implements, not otherwise mentioned, weighing less than 100 kg. each . . . . .	20.—
899	Iron constructions such as bridges, girders, sheds, roofing, supporting poles for electric conducting wires (except those included under No. 742), pipes of wrought iron, soldered or rivetted, having an internal diameter of 40 cm. or more, etc. ; finished parts thereof so far as they are not specially tariffed : (a) Unrivetted masts produced by drawing cut sheet iron, unworked . . . . .	8.—
	(b) Other . . . . .	15.—

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
<i>B. Vehicles and Vessels.</i>		
ex 914 (d)	Electric cars . . . . .	120.—
ex 924	Steam and motor boats not intended for public transport services or as pleasure boats . . . . .	50.—
XIII. CLOCKS AND WATCHES ; INSTRUMENTS AND APPARATUS.		
<i>A. Clocks and Watches.</i>		
928	Clock' for standing or hanging . . . . .	75.—
929	Alarms . . . . .	75.—
<i>B. Instruments and Apparatus.</i>		
ex 950	Plates for gramophones . . . . .	40.—
953	Instruments and apparatus for applied electricity : Instruments and apparatus of control (measuring of quantity and tension) . . . . .	80.—
954	Telephone and telegraph apparatus . . . . .	60.—
956	Other, not elsewhere mentioned . . . . .	40.—
XIV. DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS ; COLOURS AND SIMILAR PRODUCTS.		
<i>A. Pharmaceutical Articles and Drugs, Perfumery.</i>		
ex 974 (b)	Formaldehyde, hexamethylentetramin, methyl-sulphonal, phenazon, phenacetin, sulphonal, salol : unless mentioned under Tariff No. 981	20.—
981	Pharmaceutical preparations not elsewhere mentioned in the Tariff, such as powders, pastilles, plasters, pills, ointments, syrups, tinctures, pharmaceutical fruit essences, prepared fatty oils, <i>extracta fluida</i> . sicca et spissa, essences, liniments, lotions, specialities, suppositories, tisanes, medicinal wines . . . . .	100.—
<i>B. Chemical substances and products for industrial use.</i>		
Inorganic, prepared auxiliary materials and manufactured products :		
1017	Liquefied gases not elsewhere mentioned . . . . .	3.—
ex 1018 (a)	Preparations resembling chrome alum for tanning purposes . . . . .	2.—
ex 1020	Ammonium nitrate . . . . .	2.—
Other inorganic, prepared auxiliary materials for industrial purposes :		
ex 1048 (b)	Hartshorn salts, decrolin (formaldehyde oxylic acid) . . . . .	3.—
<i>Note to 1048 (b).</i> — Schweinfurt green, pure or mixed with chalk, magnesia or the like is to be classed under this number at the rate of 3 francs per 100 kg. subject to proof of use for preserving plants.		
Organic, prepared auxiliary materials and manufactured products.		
1059	Methylic alcohol (wood spirit, chemically pure) ; collodion ; organic compounds of bromine, chlorine and iodine ; phosgene ; other similar products not otherwise mentioned . . . . .	3.—
1078	Flour of potatoes, sago and tapioca ; fecula (potato, sago and tapioca starch) ; raw, subject to proof being afforded that it will be used for industrial purposes . . . . .	1.—
<i>C. Colours.</i>		
1098	Colours from anilin, anthracene, naphthaline, and coal tar colours not otherwise mentioned . . . . .	20.—

Swiss Tariff No.	Description of Goods	Duty per 100 Kg. in Francs
1099	Indigo, natural or artificial: solution of indigo . . . . .	10.—
1102	Chemical colours, dried, in lumps or pulverised, not prepared : Colour varnishes, such as carmine varnish, geranium varnish, scarlet varnish, viridin varnish, cinnabar substitutes, etc. : (a) Colouring earths and mineral colours, brightened . . . . . (b) Other . . . . .	20.— 25.—
1105 (b)	Bronze colours of all kinds, prepared or not . . . . .	50.—
ex 1106 (b)	Chrome yellow, chrome green . . . . .	15.—
ex 1112	Linoleum putty composed of a solution of sulphide of cellulose and chalk	2.50
1113	Varnishes, lacs and siccatives, mixed or not with colouring materials, linseed oil degreased by exposure to the sun ( <i>Standöl</i> ) . . . . . <i>D. Greases, oils and wax for industrial purposes; mineral oils, tar oils and resinous oils; soaps.</i>	40.—
1132	Lubricating grease for machinery, carts and waggons of all kinds, prepared . . . . .	10.—
XV. ARTICLES NOT OTHERWISE MENTIONED.		
Small wares and fancy articles of all kinds not otherwise mentioned.		
ex 1144	Of agate, meerschaum, rock crystal, amber, ivory, jet, lava, tortoise- shell, mother-of-pearl: real; also all small wares ornamented with silk, lace, artificial flowers and other similar objects :  (1) Cases for cutlery, table services, jewellery, etc., the inside of which is fitted to the special shape of the article; of wood or cardboard, combined with pure or mixed silk or artificial silk, also those covered with leather, not combined with precious metals — all these so far as they do not fall under No. 268 . . . . .  (2) Other . . . . .	180.— 400.—
1145	Other of all kinds; small wares ( <i>mercerie</i> ) not otherwise mentioned	120.—
1146	Imitation jewellery, <i>i. e.</i> articles of personal adornment of all kinds not composed of precious metals, precious stones, real pearls or corals	400.—
1151	Lamps of all kinds not included under Nos. 1147-1150, finished, as well as finished parts of lamps, with the exception of glass chimneys, glass shades, glass holders and stands, not mounted, <i>i. e.</i> not combined with parts of brass, etc. . . . .	70.—
Travelling requisites (trunks, travelling bags, portmanteaus), etc., of all kinds :		
1152	Of leather . . . . .	190.—
1153	Other . . . . .	120.—
1155 (b)	Black and coloured pencils, put together, with casing of wood or paper ; writing chalks not specified under No. 1155 (a) . . . . .	50.—
1159 (b)	Office appliances, writing and drawing materials, painting materials : not elsewhere mentioned in the tariff : other than liquid glue coming under No. 1159 (a) . . . . .	50.—
1160	Toys of all kinds : (a) Wholly or mainly of wood . . . . . (b) Other . . . . .	50.— 40.—
ex 1161 (b)	Cotton-wool: prepared for bandaging, <i>i. e.</i> impregnated, without regard to the make-up, and not impregnated, made up for retail sale (in packets of up to 500 gr. inclusive or in phials, small boxes, etc.) . . . . .	90.—

## ANNEX C.

## PROVISIONS FOR FRONTIER TRAFFIC BETWEEN THE TWO COUNTRIES.

*Article 1.*

By frontier traffic is to be understood neighbourly communication between the frontier zones on both sides (frontier Customs districts) which, except as otherwise determined by local conditions, cover the area included within fifteen kilometres of the Customs frontier. At the Lake of Constance, this distance shall be measured inland from the shores of the lake.

The provisions applying to frontier zones shall be applied *mutatis mutandis* to the German Customs enclaves (*Deutsche Zollausschlussgebiete*).

*Article 2.*

The following shall be exempt from all import and export duties :

## A. AGRICULTURAL COMMODITIES.

(1) Fertilizers of all kinds, materials for the protection of plants, seed and grain, forest plants, saplings (except those of fruit-trees and ornamental plants), poles, stakes and vine-props, agricultural and forestry machinery, tools and implements, vehicles including draught animals, when they are being conveyed in either direction between dwellings or farmbuildings in the frontier zone of one country and land in the frontier zone of one country and land in the frontier zone of the other country cultivated by the same person ; machinery tools and implements, vehicles and draught animals, however, shall only be admitted free of duty on condition that they are brought back as soon as the work is finished.

(2) Raw materials obtained from the agricultural and forest land mentioned under No. 1 and conveyed by the farmer or members of his family or his employees to dwellings and farm buildings situated in the other frontier zone. Products of viticulture shall be excepted.

(3) All products of agriculture and forestry, including products of cattle-rearing and viticulture, belonging to a property divided by the Customs frontier, when these products are brought to dwellings and farm-buildings from outlying parts of the property separated by the Customs frontier.

(4) Single heads of cattle brought from one frontier zone into the other and taken back again for purposes of weighing, serving, shoeing, gelding, or veterinary treatment ; also cattle conducted to pastures within the frontier zone and taken back again on the same day.

## B. MARKET DEALINGS.

(1) Articles made by individual artisans living in the frontier zone of the one country and brought by them to markets and fairs within the other frontier zone and taken back again unsold, except foodstuffs and beverages.

(2) Fresh apples, pears, quinces, cherries, plums of all kinds, and nuts — all of these loose or in sacks only ; fresh vegetables, potatoes, provided these articles originate in the frontier zone of the one country and are brought across the frontier by the growers or members of their families or their employees to be sold at markets to inhabitants of the other frontier zone for their personal use. The quantity of goods to be brought across by a single person may not exceed 100 kg. of fresh vegetables, 400 kg. of potatoes, and a total of 200 kg. for the other articles.

Sales at markets shall include sales effected on market days at the houses of inhabitants of the place where the market is held.

#### C. WHEN FOODSTUFFS ARE IMPORTED OTHERWISE THAN IN MARKET DEALINGS.

(1) Millers' products — except ground rice and rolled rice — in quantities not exceeding 3 kg. and ordinary baker's wares in quantities not exceeding 3 kg., provided these goods are conveyed otherwise than through the post from one frontier zone to inhabitants of the other frontier zone for their personal use.

(2) Foodstuffs and beverages brought with them by inhabitants of one frontier zone who work in the other frontier zone or brought to them by members of their households, so far as these do not exceed daily requirements.

#### D. THE FINISHING TRADES.

(1) Articles for personal use which are brought from the frontier zone of the one country to be worked up, altered or repaired by artisans in the frontier zone of the other country and which are brought back again after being thus worked up, altered or repaired, provided that local and economic conditions necessitate this traffic. Paid work done at home shall be placed on the same footing as work by artisans. The latter shall also include bleaching, dyeing, and other operations performed on yarns and fabrics. With regard to the making-up of materials into clothes, Customs exemption shall also extend to foreign accessories employed in manufacture.

(2) Wood for sawing or cutting, bark for cutting or crushing, corn for grinding, oil-seed for pressing, hemp for grating, skins for tanning, and other such agricultural products, when brought from one frontier zone to the other to be worked up as described or in some similar fashion, and taken back again in the finished state. This traffic, however, is subject to the local and economic situation and conditional upon the finished products being used for the owner's personal requirements.

### *Article 3.*

1. Doctors and veterinary surgeons who cross the frontier in vehicles in the exercise of their profession shall be exempt from the deposit of Customs security in respect of the vehicle, unless there are special grounds for suspecting fraud. Workmen, artisans, traders, doctors, veterinary surgeons and midwives resident in one frontier zone may take with them into the other frontier zone free of import and export duty, for temporary use, and bring back again, the tools, machines and instruments necessary to their calling.

2. Exemption from import and export duties shall be granted in respect of bandages and prepared medicaments which the inhabitants of one frontier zone obtain in small quantities on a prescription from a duly-qualified doctor or veterinary surgeon from chemists in the other frontier zone to whom local conditions compel them to apply, or which the afore-mentioned doctors, and

veterinary surgeons bring with them for immediate use. No prescription shall be required for bandages and simple medicinal drugs or simple pharmaceutical and chemical preparations accurately and plainly described as such on their packing, if these may be offered for retail sale under the regulations of the exporting country and if their sale is permitted in the country into which they are imported.

3. The inhabitants of the one frontier zone may import into the other frontier zone free of import and export duty, and bring back again, utensils required for temporary use for Holy Communion and extreme unction as well as books and instruments for religious purposes.

4. Wreaths brought by inhabitants of one frontier zone for burials or to be placed upon graves in the other frontier zone shall be free of import and export duties provided they are not for sale.

#### *Article 4.*

The Customs authorities of each of the Contracting Parties are entitled to take the necessary measures of precaution and supervision to prevent an abuse of the facilities provided in Articles 1-3. If necessary, they shall communicate with one another on the subject.

Measures of supervision shall be restricted to the minimum required for the purpose in view.

So far as local conditions permit, in cases coming under Article 2 A, Nos. 1, 2 and 4, Article 3, No. 1 regarding doctors, veterinary surgeons and midwives in the exercise of their calling, and Nos. 2 and 3, the Customs authorities of the two Parties shall grant exceptions to the regulation requiring that goods traffic shall only be along Customs roads and only during specified hours of the day.

#### *Article 5.*

The agreements made in the present Annex shall not affect the measures taken by the health and veterinary authorities in the two countries or the regulations of either Party for the protection of plants against pests or extermination. The same applies to the regulations of the two Parties regarding products which constitute a State monopoly of one of the Contracting Parties or which are intended for the manufacture of monopoly goods.

The provisions of the present Annex may be temporarily restricted or suspended for reasons of public safety.

### ANNEX D.

#### ADDITIONAL CLAUSES.

##### *Ad Article 1.*

The internal taxes mentioned in Article 1 include also the turnover tax.

##### *Ad Article 2.*

It is agreed that most-favoured-nation treatment shall not extend to privileges which one of the Contracting Parties may accord to another State in virtue of treaties for the equal distribu-

tion of taxes at home and abroad and in particular for the prevention of double taxation in the field of direct taxation and death duties or in virtue of treaties concerning the granting of legal assistance in matters of taxation or judicial proceedings relating to taxation.

*Ad Article 4.*

Import and export prohibitions at present in force in each country shall operate in respect of the other Party for as long as they are applied to all other countries.

*Ad Article 5.*

The Contracting Parties agree to recognise the principle of freedom of transit.

*Ad Article 6.*

1. If the duty to be imposed upon the importation of an article into the territory of one of the Contracting Parties is dependent upon the duty fixed for another article, that dependent duty shall in every case be the lowest general or conventional rate of those in question which is applicable to the products of the other Party.

2. The conventional duties fixed for No. 4 (barley, neither pearled nor hulled), No. 15 (malt), No. 53 (hops), and ex 114 (a) (beer in casks containing two hectolitres or less) of the Swiss Customs tariff shall not prevent the taxation of beer in Switzerland in such a form that surtaxes may be imposed upon the importation of beer and raw materials for the manufacture of beer.

Such surtaxes shall be suitably graded on the principle that 100 kg. of malt are obtained from 133 kg. of barley, and 18 kg. of malt are required for the manufacture of one hectolitre of beer.

3. The German Government is authorised to withdraw from the agreements concluded in respect of dyestuffs under Nos. 319 to 321 of the German tariff as from December 31st, 1928. Nevertheless, it shall not do so without having previously given the Swiss Government an opportunity for negotiation. If no agreement is reached, the German Government shall not make use of its right of withdrawal until the expiration of three months from the close of the negotiations. From that date the Swiss Government also shall no longer be bound by the rates agreed upon for Nos. 1098 and 1099 of the Swiss tariff, and shall be entitled to increase the corresponding Swiss duties up to the amount of the German duties.

4. In the event of the introduction of a duty on No. 844 (aluminium crude, in blocks, bars, ingots, etc., also cast in slabs) or of an increased duty on No. 845 (aluminium, hammered or rolled, in bars, plates, sheets or the like ; also shaped castings in an unworked condition) of the German tariff, the duties in Reichsmarks shall not be higher than the Swiss duties on the same goods in francs.

5. Machinery and vehicles coming under Nos. 892-906 D, 907 (2), 915, 921, 922, and 923 of the German tariff and under Nos. 881-898, 913, 914, 922, 923 and 924 of the Swiss tariff may be imported in separate parts under the following conditions, on the understanding that the articles shall be subject to the same Customs duties or exemptions as apply to articles of the kind in question not in separate parts.

It shall make no difference whether the component parts are imported simultaneously or one after another in partial consignments, or whether the parts are loaded on one or several trucks. The absence of accessories or of single main parts (such as flywheels, axles, bearings, foundation plates or the like) shall not be taken into account. If the duty is graded according to the weight of the article, the latter shall be placed for duty in the category corresponding to the total weight actually imported, without regard to missing parts.

All partial consignments must be presented for clearance at the same Customs office and within a certain period, which is to be indicated on presentation of the first consignment, and which may not exceed six months.

When the import declaration is being made for a consignment separated into parts or for the first partial consignment, the Customs office must at the same time be furnished with a plan

or sketch of the whole consignment as well as with a list of the main parts, together with an indication of their nature and the weight of each. Mention must also be made of the approximate total weight of the small accessory parts.

If, after the importation of one or more partial consignments, the remainder is not submitted for Customs clearance within the period fixed, those parts which have already been imported shall be taxed at their respective rates or, if no special rates are provided in the tariff, according to the nature of the material.

Until all partial consignments are finally cleared, the Customs office shall have the right to demand security for the higher duties and to affix identity-marks to the imported parts. It is also entitled, after assembling the parts, to satisfy itself by an inspection, carried out at the expense of the party liable to the duty, that all the separate consignments belong to the assembled article.

Spare parts, etc., shall in every case be separately cleared.

#### *Ad Article 13.*

For the identification of goods any official identity-marks which may be affixed by one of the two countries to goods exported under a free pass or simple registration shall be recognised by the Customs offices of the other country. Nevertheless, the Customs offices of both countries shall have the right to attach further identity-marks of their own if they deem it necessary. In the cases mentioned under Nos. 1-6, goods may be re-exported or re-imported through another Customs office than that through which they were first imported or exported.

The provisions under Nos. 9 and 10 shall not affect the regulations of the two countries for the prevention of epizootics.

#### *Ad Article 15.*

The Court of arbitration shall consist of three members; as regards its constitution, each Party shall appoint an assessor at its own choice, within the month following the request for arbitration. If one Party fails to appoint its own assessor within the period fixed, the other Party may apply to the President of the Governing Body of the Permanent Court of Arbitration at The Hague to make the appointment. The President shall be chosen jointly by the Parties within the same month. He must be experienced in economic questions, be a national of a third State, and have no domicile in the territory of either Party, nor be employed in their service. If the President to be chosen jointly is not appointed within the month fixed, either Party may apply to the President of the Governing Body of the Permanent Court of Arbitration at The Hague to make the appointment.

The President shall fix the seat of the Court of arbitration.

The awards of the Court shall be given by a majority vote. The proceedings may be in writing if neither Party raises any objection. For the rest, procedure shall be determined by the Court itself.

Each Party shall be responsible for the remuneration of the services of its own assessor, and for half the remuneration of the services of the President. Each Party shall pay half the costs of the proceedings.

As regards the calling and hearing of witnesses and experts, the authorities of each of the two Contracting Parties shall, at the request of the Court of arbitration addressed to the Government of the country in which the said witnesses or experts are to be called or heard, give the same assistance as if the request were made to them by the civil courts of the country.