

N° 1452.

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**ESTONIE ET FRANCE**

Convention de commerce. Signée à  
Paris, le 7 janvier 1922.

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Commercial Convention. Signed at  
Paris, January 7, 1922.

<sup>1</sup> TRADUCTION. — TRANSLATION.No. 1452. — COMMERCIAL CONVENTION<sup>2</sup> BETWEEN ESTONIA AND FRANCE. SIGNED AT PARIS, JANUARY 7, 1922.

*French official text communicated by the Estonian Minister for Foreign Affairs. The registration of this Convention took place May 2, 1927.*

The GOVERNMENT OF THE ESTONIAN REPUBLIC and THE GOVERNMENT OF THE FRENCH REPUBLIC, being desirous, as far as present conditions allow, of promoting commercial relations between their countries, have decided to apply the following provisions for the period hereinafter laid down :

*Article 1.*

Natural products or manufactured articles originating in and coming from France or from French colonies or possessions shall be admitted into Estonia at rates as low as those that are or may be granted by Estonia to any other power, not only in respect of all import duties and taxes but also of all surtaxes, co-efficients or supercharges to which such duties may be subject.

The benefits of the above régime shall, as an exceptional measure and irrespective of the country of export or origin of the goods, be extended also to certain foodstuffs or colonial goods, such as tobacco, (as enumerated in List D., annexed to the present Convention), for which goods France has created special markets, providing that the goods in question are imported into Estonia by French or Estonian firms established and registered in France.

*Article 2.*

Without prejudice to the Provisions of Article 1, natural products or manufactured articles, as enumerated in the annexed List A., originating in France or in French colonies, possessions and protectorates, shall, when imported into Estonia, enjoy a percentage reduction on the general tariff indicated in that List. The percentages shall remain the same, whatever increases or abatements of tariff duties are introduced, and shall apply both to import duties and to any surtaxes, or co-efficients on the same products which may be introduced by Estonia in the future.

*Article 3.*

Natural products or manufactured articles originating in and coming from Estonia as enumerated in the annexed List B., shall, when imported into France or into French colonies, or possessions,

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

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

<sup>2</sup> The exchange of ratifications took place at Paris, April 14, 1924.

enjoy the benefit of the minimum tariff both as regards import duties at present levied in France or those which may hereafter be substituted for them, and also as regards the surtaxes, co-efficients or other temporary supercharges which France has established or may establish.

Natural products or manufactured articles originating in and coming from Estonia, as enumerated in the annexed List C., shall when imported into France or into French colonies or possessions, enjoy the percentage reduction shown in that List, which reduction shall be based on the difference between the general tariff rate and the minimum tariff rate.

The percentage shall remain the same whatever increases or abatements or tariff duties, surtaxes or co-efficients may be introduced by France in the future.

*Article 4.*

Any removal of existing import prohibitions granted by either of the High Contracting Parties in favour of the products of a third Power, even temporarily or in respect of the quota fixed, shall be extended immediately and unconditionally to the same or similar goods originating in and coming from the other country.

*Article 5.*

Should either of the High Contracting Parties introduce fresh prohibitions as regards either imports or exports, exemptions shall be granted or quotas fixed at the request of either of the two Contracting Parties in such a way as to cause the least possible prejudice to commercial relations between the two countries.

*Article 6.*

Goods prohibited or rationed for import or export shall be subject to no limitation or restriction, and shall be exempted from all import or export duties, whenever such goods originate in and come from France or French colonies or possessions and are imported into Estonia to be warehoused there with a view to re-exportation to adjacent countries. Goods thus warehoused shall be subject to no special charges other than those to which goods warehoused with a view to subsequent release for national consumption are, or may hereafter become, subject in accordance with Estonian legislation.

Nevertheless, import or export prohibitions shall be applicable to goods imported or exported under the conditions defined above, when such prohibitions are dictated ;

- (1) By considerations of national security ;
- (2) By considerations of public health or as a protection against epizootics and epiphytics.

*Article 7.*

If one of the High Contracting Parties subjects the importation or exportation of certain products or goods to price conditions controlled by the Government or by any other body constituted or authorized by it, the conditions applicable to the other Party shall not be less favourable than those which are or may apply to any third Power or to the nationals of any third Power.

*Article 8.*

As regards the importation and exportation of the goods referred to in the foregoing Articles, the scale of charges for transit by rail and all supplementary charges applied by either of the two

Contracting Parties, shall not be higher than those which it applies or may apply to its own products or to the products of the most favoured nation.

*Article 9.*

The products of the soil or industry of one of the two countries, when imported into the territory of the other country for the purpose of warehousing or of transit to any destination whatsoever, shall be subject to no Customs or internal duty other than the charge for sealing and the statistical duty or other similar duties and charges intended solely to cover the expenses of supervision and administration which such transit may involve, without prejudice however to the fiscal taxes imposed upon any transactions of which these goods may be the subject during their warehousing or conveyance.

*Article 10.*

Each of the High Contracting Parties undertakes to accord to the other immediately and without compensation the benefit of all advantages, privileges or reductions which it has granted or may grant to any other Power, both in respect of octroi and excise duties and in respect of all subsidiary and local duties on the importation, exportation, reexportation, transit and warehousing of goods, whether mentioned in the present Convention or not.

The High Contracting Parties further undertake to grant each other most-favoured-nation treatment as regards the transshipment of goods and the completion of Customs formalities and to grant each other national treatment as regards duties on consumption.

*Article 11.*

In order to reserve the benefits of the above stipulations for products originating in their respective countries and in order to prevent fraud as a result of goods being sent by circuitous routes, the High Contracting Parties may require that the products and goods imported into their respective territories shall be accompanied by a certificate of origin attesting, in the case of natural products, that they originate in the other country, and in the case of a manufactured product, that at least one half of its value is presented by the value of the materials originating in the other country, together with the cost of transformation.

Certificates of origin shall be issued by the Ministry of Commerce or of Agriculture or else by the Chambers of Commerce to which the consignor belongs, or by any other organ or group approved by the country of destination. They shall be authenticated by a diplomatic or consular representative of the country of destination.

Should the consignor have reason to fear that, in spite of the certificate of origin accompanying the goods, the latter may give rise to dispute, he may have the certificate of origin confirmed by a certificate of verification, made out and signed both by the authority issuing the certificate of origin and by a technical agent appointed by the diplomatic or consular representative of the country of destination. For the purposes of verification, this agent may demand such evidence or documents as he thinks fit. If the goods are accompanied by a certificate of verification, they shall not be subject to the legal Customs examination unless there is reason to suspect fraud or substitution of goods.

Postal packages shall be exempt from the certificate of origin if the country of destination is satisfied that the imported goods are not of a commercial nature.

*Article 12.*

The provisions of the foregoing Articles, in so far as they concede most-favoured-nation treatment, particularly in respect of duties and charges and Customs or transport facilities, shall not

exclude the preferential treatment which each of the High Contracting Parties may grant in respect of frontier traffic over a zone which may in no case exceed fifteen kilometres in breadth.

France undertakes not to claim the benefit of any Customs preference or facilities whatsoever which Estonia may grant to Latvia or to Finland.

Estonia undertakes for her part not to claim the benefit of any preferential treatment which France may grant to neighbouring countries in virtue of economic unions or of any special tariff régime which France may temporarily grant to certain products, the importation of which is intended to facilitate the settlement of financial claims by the Governments concerned.

#### Article 13.

Each of the High Contracting Parties undertakes to carry out the Act of Madrid and to adopt all possible measures to guarantee natural or manufactured products originating in the territory of the other Contracting Party against all forms of unfair competition in commercial transactions, and to repress or prohibit by seizure or by other appropriate remedies, the importation, warehousing and exportation, and the manufacture, sale or offering for sale in its territory of all goods bearing upon themselves or their usual packing or wrapping any marks, names, devices or descriptions whatsoever which are calculated to convey directly or indirectly, a false indication of the origin, type, nature or special characteristics of such goods.

#### Article 14.

Each of the High Contracting Parties undertakes to carry out and conform to all the provisions in the Act<sup>1</sup> of Madrid, dated April 14, 1891, for the protection of appellations of origin, and further to comply with any laws and any administrative decisions given in conformity with such laws, which are communicated to it by the other Contracting Party and which define or regulate the right to any regional appellation or the conditions under which the use of the regional appellation may be permitted. Each Party shall prohibit the importation, warehousing and exportation and manufacture, distribution, sale or offering for sale of products or goods bearing regional appellations inconsistent with the laws and decisions duly communicated to it by the other Contracting Party.

The communication may refer in particular :

- (1) To regional appellations of origin belonging to all products which derive their special qualities from the soil or climate ;
- (2) To the limits of the districts to which these appellations apply ;
- (3) To the procedure in connection with the issue of the certificate of origin.

The products complained of shall be seized either at the instance of the Customs administration or on the application of the Public Prosecutor or of an interested party, whether an individual or a company, in conformity with the laws of France or of Estonia, as the case may be.

The provisions of the present Article shall apply even when the regional appellation is accompanied by an indication of the name of the true place of origin or by the expression "*type*", "*class*", "*style*" or any other similar expression.

#### Article 15.

The High Contracting Parties undertake to give effective application to the International Convention<sup>2</sup> of Paris, dated March 20, 1883, for the protection of industrial property, which was revised<sup>3</sup> at Washington on June 2, 1911, as well as to any international convention dealing especially with patents of invention to which they may have acceded.

<sup>1</sup> *British and Foreign State Papers*, Vol. 96, page 837.

<sup>2</sup> *British and Foreign State Papers*, Vol. 74, page 44.

<sup>3</sup> *British and Foreign State Papers*, Vol. 104, page 116.

The High Contracting Parties further undertake to give effective application to the International Convention of Berne, dated September 9, 1886, for the protection of literary and artistic works<sup>1</sup>, revised at Berlin, November 13, 1908, and supplemented by an Additional Protocol signed at Berne on March 20, 1914.

*Article 16.*

Traders, manufacturers and other persons engaged in industry who belong to either of the two countries and who prove, by producing their trading licence issued by the competent authorities in their own country, that they are entitled to carry on their trade or industry in the said country and that they pay therein the charges and taxes imposed by law, shall have the right to purchase goods from traders or producers or in the open market in the territory of the other Contracting Party, either personally or through commercial travellers in their employ. They may also accept orders, even by means of samples, from merchants or other persons who make use in their trade or business of goods of the same nature as these samples. In neither case shall they be liable in this respect to pay a special tax.

Estonian and French commercial travellers who are provided with a trading licence similar to the specimen licence annexed to the present Convention and issued by the authorities of their respective countries, shall be entitled reciprocally to take with them samples or patterns, but not goods.

The Contracting Parties shall communicate to each other the names of the authorities competent to issue trading licences and the regulations to which commercial travellers must conform in the exercise of their trade.

Articles liable to Customs or other similar duties, with the exception of goods the importation of which is prohibited, which are imported as samples or patterns by commercial travellers shall be admitted by either country free of import or export duties, provided however that these articles, if they have not been sold, shall be re-exported within the authorised time limit, and that the identity of the imported or re-exported articles is not open to question. The above provision shall apply irrespective of the Customs office through which the goods are re-exported.

The re-exportation of samples or patterns shall be guaranteed in the two countries, either by the deposit (in cash) at the Customs office of entry of the amount of the taxes due, or by an adequate security, subject, however, in all cases, to the completion, if necessary, of the special guarantee formalities in connection with articles in platinum, gold or silver.

On the expiration of the authorized time limit, the amount of the duties, whether deposited in cash or guaranteed, shall accrue to or be recoverable by the Exchequer, unless it is proved that the samples or patterns were re-exported within the period fixed.

If, before the expiration of the period fixed by law, samples or patterns are presented for re-exportation at a Customs office open for this purpose, the office shall ascertain by examination whether the articles presented are the same as those for which an import licence was issued. Should there be no doubt on this point, the office shall note the re-exportation of such articles and shall refund the amount of the duties deposited on importation or shall take the necessary measures to discharge the security.

The importer shall not be liable for any expenses, except the stamp duty for the issue of the certificate or permit, nor shall he be required to pay any charge for the affixing of marks intended to ensure the identity of the samples or patterns.

Nationals of either Contracting country who attend fairs and markets in the territory of the other country with the object of carrying on their trade and selling their goods there, shall be reciprocally accorded the same treatment as the nationals of the latter country and shall not be subject to higher taxes than are levied on such nationals.

These provisions are not applicable to hawkers or pedlars or to persons soliciting orders who are not engaged in industry or trade. Each of the High Contracting Parties retains in this respect entire liberty of legislation.

<sup>1</sup> Vol. I, page 217; Vol. III, page 259; Vol. XI, page 358; Vol. XXIV, page 138; and Vol. XLV, page 95, of this Series.

*Article 17.*

The nationals of each of the High Contracting Parties shall receive within the territory of the other Party the same treatment as is granted to the nationals of the most favoured nation. They shall not be subject in the said territory to any duties, charges or taxes of any description whatsoever other or higher than those which are or may be levied upon the nationals of the most favoured nation.

*Article 18.*

The High Contracting Parties declare that they agree to accord reciprocally to all companies and other commercial, industrial, financial and insurance associations, constituted and authorised in accordance with the special laws of either of the two countries, the right to free and unhindered access to the Courts of the other country, provided only that they comply with the laws of that country.

Such companies and associations of each of the High Contracting Parties may, unless forbidden to do so by the laws and regulations of the other country and provided that they comply with all formalities required by these laws and regulations, carry on their affairs in the territory of the latter country and establish themselves therein. As regards establishment, they shall enjoy the treatment accorded to the companies and associations of the most favoured nation.

In no case shall the companies and associations of either country be subject in the other country to any duties, charges or taxes of any description whatsoever other or higher than those which are or may be imposed upon the companies and associations of the latter country, it being understood, moreover, that such duties, charges or taxes may only be assessed on that part of the assets which is actually situated in the country where the tax is levied and only on such operations as are carried on therein.

*Article 19.*

Apart from Customs duties imposed in accordance with the present Treaty, literary, musical and artistic works of either country shall not be subject in the other country to any duties, charges or taxes of any description whatsoever other or higher than those levied upon the works of the latter country.

*Article 20.*

Vessels and their cargoes of either Contracting Party shall receive in the ports and in the territory of the other Contracting Party, the same treatment as national vessels and their cargoes irrespective of their place of departure or their destination.

This rule shall not apply to :

- (1) Certain duties which each of the High Contracting Parties imposes or may impose on fisheries and fishery products ;
- ☛ (2) Facilities, rebates or reimbursements except those relating to Customs, which either Contracting Party may grant to its nationals as a national shipbuilding bounty ;
- (3) Facilities granted to the coasting trade and to towage ;
- (4) Traffic reserved for the national flag and to flags assimilated thereto.

Any privilege or facility which may have been or may hereafter be granted by one of the Contracting Parties to another Power shall also be accorded to the other Contracting Party.

*Article 21.*

The High Contracting Parties undertake, within six months from the date of ratification of the present Convention, to conclude an agreement which will mutually protect them, as regards emigration, from any measure or regulation which might divert emigrant traffic from its normal course or prevent the normal recruitment of emigrants.

*Article 22.*

Tonnage certificates issued by one of the Contracting Parties shall be accepted by the other Party, if the tonnage measurements have been made according to Moorsom's system.

The Contracting Parties undertake to conclude, within three months, an agreement regarding methods of calculating the deduction to be made on gross tonnage.

*Article 23.*

The present Convention shall be ratified and the ratifications exchanged at Paris.

The French Government, in virtue of the powers conferred upon it by French law, consents to the Convention being put into force eight days after the notification of the approval of the Estonian Parliament has been received in Paris.

The present Convention is concluded for one year reckoned from the date of its coming into force ; it shall be prolonged by tacit agreement for periods of three months at a time, unless denounced by one of the High Contracting Parties at least six months before the expiration of the first yearly period, or two months before the expiration of any quarterly period.

In faith whereof, the respective Plenipotentiaries, duly authorised for this purpose, have signed the present Convention and have thereto affixed their seals.

Done at Paris, in duplicate, January 7, 1922.

C. R. PUSTA.  
O. KRUSENSTJERN.  
R. MICKWITZ.  
Aristide BRIAND.  
Lucien DIOR.



## LIST A.

Number in Estonian Tariff	Nature of Product	Abatement
2 ex 7 ex 13	Rice : I 2 Husked . . . . . Non-husked (in bags) . . . . . Unsweetened, plums, figs, dates . . . . . Prepared mustard ; capers, olives . . . . . Pasties, meat, fruit and vegetable conserves, except those specified under other items of the Customs tariff : . . . . .	25 % 25 % 33 1/3 % 50 % 33 1/3 %
ex 15 ex 18	Spices : I ex 3 Vanilla and saffron . . . . . Cloves, pepper and marjoram . . . . .	50 % 50 %
ex 19 ex 20	Coffee : I Raw, in the bean . . . . . Cocoa, in the bean and cocoa husks : I Raw . . . . .	25 % 20 %
ex 21	(a) Tea : All kinds, except black tea with open leaf made up into briquettes . . . . .	15 %
ex 24	I Tobacco : In the leaf and in packets of leaves, with or without stalks ; tobacco stalks . . . . . <i>Note.</i> — The goods specified here (No. 21) are only import- able for the use of tobacco factories . . . . .	20 %
ex 27	I Confectionery : fruit and berry preserves : Sweets, jams, jellies, fruit powders and pastilles with sugar, fruits in liqueur, rum or cognac : chocolate and ground cocoa sugared . . . . . <i>Note.</i> — Fruits and berries in their juice and fruit and berry- juice imported in receptacles which are not hermetically closed shall, if they contain an admixture of alcohol, pay in addi- tion to the above-mentioned duties, a further tax of 45 marks for every degree of alcohol. Juices containing more than 16° of alcohol pay duty according to No. 27.	50 %
ex 28	3 (a) I 2 Gingerbread and Pastries . . . . . Armagnac, rum and cognac : Imported in barrels and casks . . . . . Imported in bottles . . . . .	25 % 20 % 20 %
ex 28	I (a) (b) 2 (a) (b) Grape wines : All kinds, imported in barrels : Containing less than 16° of alcohol . . . . . Containing between 16° and 25° inclusive, of alcohol . . . . . <i>Note.</i> — Wines containing more than 25° of alcohol pay duty according to No. 27. Imported in bottles : Still wines : aa). Containing less than 16° of alcohol . . . . . bb). Containing over 16° up to 25° inclusive, of alcohol . . . . . Sparkling wines — all kinds. . . . .	35 % 25 % 25 % 35 % 25 % 25 %

Number in Estonian Tariff	Nature of Product	Abatement
	<i>Note.</i> — The reduction of 35 % for wines containing up to 16° of alcohol and of 25 % for sparkling wines shall be raised respectively to 45 % and 35 % if these wines are accompanied by certificates issued by official French laboratories attesting their purity and certifying their right to a regional appellation of origin.	
ex 32	Natural mineral waters as specified below : Vichy Célestins springs, Vichy Grande-Grille, Vichy Hôpital, Contrexéville-Pavillon spring; Evian-Cachat spring; Vitte principal spring and salt spring; Bourboule; Mont-Dore; Pougues-Saint-Léger spring; Vals Saint-Jean springs; Vals Précieuse; Vals Dominique; Vals Vivaraise spring; Orezza Piatier spring; Chatel-Guyon; Alet Buvette spring; Eaux Bonnes; Cusset; Saint-Yorre; Desaignes; Saint-Nectaire; Bourbonne-les-Bains; Châteauneuf; Martigny-les-Bains; Ryat; Uriage; La Motte-les-Bains; Vic-sur-Cère; Montmirail green water; Cauterets and Ribeaupillé . . . . .	
ex 35	Soft cheese :	40 %
ex 37	Fish :	40 %
ex 52	ex 2 Sardines in oil . . . . .	50 %
ex 55	ex 2 Wax : Beeswax . . . . .	30 %
ex 57	ex 1 (b) Hides, dressed : Chevreau and chamois skins . . . . .	25 %
	ex 2 Small lacquered skins . . . . .	25 %
	2 Manufactures in hide and leather ; Boots and shoes in silk and half silk . . . . .	33 1/3 %
	<i>Note.</i> — According to this number (57.2) only boots and shoes of which the chief part or at least the soles are of leather are importable	
	3 All kinds of leather gloves : . . . . .	33 1/3 %
	Small articles of leather the weight of which is half a pound or less such as: bags, purses, note-cases, cigar cases, letter cases; manufactures of chamois leather, glazed skin, morocco or parchment, except boots and shoes and surgical apparatus . . . . .	20 %
ex 60	Cork, worked :	
	1 In the form of slabs and cubes . . . . .	40 %
	2 Corks for bottles not combined with other materials, bungs and all other articles made of cork not separately designated in the Customs tariff . . . . .	40 %
ex 61	3 Wooden manufactures, not specially designated : Carved wares of wood (except those specified in clause 4 of this number); turners and cabinet makers' wares painted pictorially, gilded, silvered or bronzed or with painted, gilt, silvered or bronzed ornaments. . . . .	20 %
	4 Turners', cabinet makers' or carvers' wares, with ornaments of copper, alloys of copper or other materials with encrustations or inlaid work of wood (except parquetry), copper, steel, mother of pearl, ivory, tortoiseshell etc., with the exception of articles weighing less than three pounds each and paying duty according to No. 215 . . . . .	20 %
ex 76	Porcelain Wares :	
	2 (a) Table utensils painted or with coloured designs, arabesques, flowers, or with other similar embellishments . . . . .	25 %

Number in Estonian Tariff	Nature of Product	Abatement
ex 78 I	Plate glass and mirrors : Plate glass, wrought ; dull, polished ; plate glass, uncut, polished, measuring : (a) More than 30 werchoks, taking the sum of the length and width . . . . . (b) More than 30 and up to 60 werchoks, taking the sum of the length and width . . . . . (c) More than 60 werchoks, taking the sum of the length and width . . . . .	20 % 20 % 20 %
ex 82	White resin or colophany . . . . .	30 %
ex 86	Turpentine (refined) . . . . .	20 %
ex 88	Indiarubber (caoutchouc and gutta-percha) prepared and made up : Manufactures of soft indiarubber ; tyres and air tubes . . .	50 %
ex 95 ex I 2	Cream of tartar, crude (unpurified) . . . . . Cream of tartar, semi-purified (not in powder) with its natural tinge . . . . .	50 % 50 %
ex II 2	Chemical and pharmaceutical preparations not specially desig- nated :	
II 3 ex I (b)	Cream of tartar (purified) . . . . .	50 %
I	Compounded medicines and medicinal preparations : Compounded medicines (except plasters ready for use spread on silk or half silk tissues) included on special lists as autho- rised for importation and all chemical and pharmaceutical products imported ready for use . . . . .	50 %
2	Medicinal plasters composed of tissues of silk or of half silk, impregnated or coated with various substances, included on special lists as authorised for importation . . . . .	50 %
ex II 7 ex I (a)	Vegetable oils : Olive oil . . . . .	75 %
ex II 9 I	Cosmetics and aromatic substances : Toilet powder or rouge, hair dyes not containing spirit, scented pastilles for fumigating, all kinds of cosmetic pre- parations not specially designated, all kinds of aromatic substances in crystals, including the weight of the flasks bottles, boxes or other receptacles . . . . .	50 %
2	All kinds of perfumery and cosmetic preparations containing spirit, <i>e. g.</i> : Scents, aromatic waters, elixirs, etc. and all pommades .	50 %
ex I 20 I	Soap : Toilet, whether liquid, in cakes or in powder, . . . . .	20 %
ex I 21 I 2	Spirit polish . . . . . Turpentine and oil polish, resins dissolved in oil . . . . .	25 % 25 %
ex I 24 ex 3	Tanning Materials : Tanning extracts as follows : Extracts of chestnut, oak, quebracho, liquid and uncolour- ed . . . . .	30 %
ex I 25 ex 2 (a)	Natural tanning materials : Ochre . . . . .	40 %

Number in Estonian Tariff	Nature of Product	Abatement
ex 134 ex 1	Dyeing preparations : Dyeing extracts as follows : Extracts of logwood (liquid and paste) ; hemateines more or less oxidised ; extracts of yellow woods (liquid and paste) ; extracts of red woods (liquid and paste) ; extracts of archil (lichens used for dyeing, liquid and paste) . . . . .	40 % 33 1/3 %
ex 137 141	Bootpolish, dry and liquid inks of all kinds . . . . . Tin plate (tinned sheet-iron) lacquered or not, with printed or iridescent designs (watered metal). Painted sheet-iron, lacquered with zinc, copper, nickel or other common metals . . . . .	20 %
ex 158 2	Cutlery wares of all kinds, with the exception of those which fall under other sections of the tariff, and with the exception of knives for machines : Cutlery wares of all kinds with the exception of those which fall under clauses 1 and 3 of this number (158) of the Tariff, gilt or silvered or with settings which are gilt, silvered or silver-plated or of tortoiseshell, mother-of-pearl, ivory or fossil ivory or when any of these materials, gold and silver not excepted, are present by way of ornaments in settings of common materials . . . . .	33 1/3 %
ex 167 1 (b)	Machines and apparatus : Naphtmotors, steam engines, steam pestles up to 500 poods each ; locomotives up to 150 poods each ; wood manufacturing machines up to 200 poods each ; pumps up to 50 poods each ; hand fire-pumps, compressors, ice-making and freezing machinery, peat and sewing machines . . . . .	20 %
4	Agricultural machines, not specially mentioned and all kinds of tractors . . . . .	30 %
5	Locomobiles with threshers which thoroughly clean the grain . . . . .	30 %
6	1-2 Horse-ploughs, sorting machines and broad-cast sowing machines . . . . .	33 1/3 %
ex 169 ex 1	Physical, astronomical mathematical and similar instruments and apparatus, also electro-technical accessories : . . . Photographic and cinematographic apparatus . . . . . Cinematograph films . . . . .	25 % 40 %
ex 170 ex 173	Spectacles, lorgnettes, eyeglasses and operaglasses, set in common materials ; common settings without glasses . . . . . Vehicles :	40 %
7	Automobiles : (a) To hold 4 persons or more . . . . . (b) To hold less than 4 persons . . . . . (c) Lorries (drays) . . . . .	20 % 25 % 50 %
ex 177 2 (d) 2 (f)	Paper wares : Wall paper and borders for the same . . . . . Cigarette papers	25 % 33 1/3 %
ex 189 2	Cotton velvet : Ribbons and tapes in cotton velvet up to 20 centimetres in width. . . . .	30 %
195	Silk shawls and stuffs, including foulards (except those mentioned in number 196), plaited ribbons, silk gauze for	

Number in Estonian Tariff	Nature of Product	Abatement
1	bolting-machines, silk tulle, Kutnya and Schamaladja, velvet, plush and chenille in any form, in silk or half silk All except those mentioned in clauses 2 and 3 of this number (195) <i>Note.</i> — Stuffs woven of raw silk to be dyed or printed in Estonian factories, imported under the authorisation of the Estonian Ministry of Trade and Industry . . . . .	30 % 40 %
196	2 Ribbons and tapes up to 20 centimetres in width . . . . .	30 %
197	3 Tulle . . . . . Printed or stamped silk foulards, in the piece or in handkerchiefs . . . . .	30 % 30 %
1	Half silk shawls, stuffs, ribbons and tapes, waxcloth or oil-cloth of silk : All except those mentioned in Clause 2 of this number (197) . . . . .	30 % 20 %
198	2 Ribbons and tapes up to 20 centimetres in width . . . . . Felt and felt materials of all kinds : articles not specially mentioned cut out of felt . . . . .	20 % 30 %
ex 199	Fabrics of wool, not separately designated in the Customs Tariff . . . . .	25 %
ex 201	Tissues, shawls and scarves in the nature of cashmeres, of a woollen warp, with a weft of coloured wool or of coloured wool and coloured silk, with or without admixture of cotton, also genuine cashmeres and French cashmeres . . . . .	25 %
ex 202	1 Woollen manufactures for use in factories and workshops : Woollen and half-woollen rolls for technical purposes by the Estonian Ministry of Trade and Industry certificate . . . . .	30 %
ex 205	1 Knitted and plaited wares : Knitted wares with or without stitches (a) Of silk . . . . . (b) Of half silk . . . . . (c) Other kinds . . . . .	25 % 25 % 15 %
ex 2	Tapes and braids for trimmings, fringes, tassels, facings and other plaited wares (a) Of silk and half silk . . . . .	20 %
ex 207	Lace and lace manufactures : Of silk or with an admixture of silk . . . . .	50 %
ex 208	2 All other kinds . . . . .	20 %
ex 1	Embroideries, embroidered tissues and tulle : Of all kinds except those named in Clause 2 of the present No. 208 :	
ex 209	(a) Of silk or half silk . . . . .	20 %
1	Linen and clothing, ready or half ready made : All kinds of underlinen, of cotton, flax or wool, marked, but not otherwise embellished or trimmed . . . . .	25 %
2	Underlinen of all kinds (except of silk or half silk which is dutiable under clause 6 of the present number 209) trimmed with lace, insertions or the like, or embroidered . . . . .	10 %
ex 3	(b) Men's clothing with or without trimming : Of wool . . . . .	25 %
4	Women's and children's apparel and other articles of clothing not specially designated, of any kind of tissue, other than silk or half silk :	
(a)	Made up without trimmings mentioned in clause 6 of the present number . . . . .	20 %

Number in Estonian Tariff	Nature of Product	Abatement
(b)	Trimmed with ribbon, velvet, fur, lace or embroidery in a quantity less than the material of which the garment itself is composed . . . . .	30 %
5	The same articles of clothing composed of two or more tissues of which one is of silk or half silk and does not preponderate over the other, with or without trimmings . . . . .	30 %
6	Articles of clothing of all kinds and other wearing apparel (for men, women or children) not specially mentioned, of velvet, half velvet, silk or half silk tissues, trimmed or not ; garments of all kinds in which the said tissues or trimmings thereof predominate . . . . .	30 %
7	<p>Women's hats and all other kinds of head gear, trimmed with ribbons, flowers, feathers and the like . . . . .</p> <p><i>General notes to numbers 183 to 209 :</i></p> <p>(1) Manufactures (spun, woven, knitted etc.), prepared from several textile materials, except silk, tinsel, gold or silver, pay duty under those numbers of the tariff which relate to such of the component materials as have to pay the highest rate of duty.</p> <p>(2) Yarns of any kind containing silk, tinsel, gold or silver not exceeding 20 % of the total weight of all the component materials, pay 30 % in excess of the duty which they would have to pay if these yarns did not contain admixtures of silk, tinsel, gold or silver.</p> <p>(3) Yarns of any kind containing silk, tinsel, gold or silver exceeding 20 % of the total weight of the component materials shall be deemed to be yarns of silk, tinsel, gold or silver.</p> <p>(4) Woven tissues of any kind containing an admixture of silk, tinsel, gold or silver, are dutiable as follows :</p> <p>(a) If the quantity of silk, tinsel, gold or silver exceeds 50 % of the total quantity of threads composing the warp and weft — under numbers 195 or 148 (6) ; (b) If the quantity of silk, tinsel, gold and silver constitutes from 50 % to 10 % of the total number of threads of the warp and weft under those numbers relating to the respective tissues ; (c) If the quantity of silk, tinsel, gold or silver does not exceed 10 % of the total number of threads of the warp and weft under those numbers of the tariff which relate to the respective tissues and in this case (c) with an addition of 20 % to the rates of duty fixed by the said numbers.</p> <p>(5) Knitted materials are admitted on the same footing as knitted wares under No. 205.</p> <p>(6) Knitted and plaited wares and trimmings containing an admixture of silk, tinsel, gold or silver are dutiable according to the following classification :</p> <p>(a) As silk wares : Those of which the surface is covered with silk on both sides (the combined surfaces of the principal material and the lining being taken into account) in any proportion from 50 % to 100 % ; as half-silk wares, those of which the surface is covered with silk in any proportion from 10 % to 50 %</p>	30 %

Number in Estonian Tariff	Nature of Product	Abatement
	inclusive and as wares with an admixture of silk — those of which the surface is covered with silk in any proportion less than 10 % ; (b) As wares of tinsel (or of gold or silver) and as such dutiable according to clause 6 of No. 148; — those of which the surface is covered with tinsel or with gold or silver, on both sides (the combined surfaces of the principal material and of the lining being taken into account) in any proportion more than 10 % ; as wares with an admixture of silk and tinsel or of gold or silver, in any proportion less than 10 % . The above-mentioned wares with admixture of silk or tinsel in any proportion under 10 % pay duty according to the material of which they are made and pay in addition a tax of 20 % .	
ex 210	Hats :	
1	Hats of hair, half hair, felt or of various tissues, wholly or partly made up . . . . .	30 %
ex 211	Umbrellas and parasols :	
ex 2	Of all kinds covered with any other material except silk or half silk :	
(a)	With silk trimming (lace, ribbon, embroidery, etc.) . . . .	30 %
ex 213	Feathers for trimmings and artificial flowers :	
1	Dressed feathers and bird skins of all kinds (of costly or common birds) with their feathers, plumage, and tissues of feathers, weight of inmost packing included . . . . .	30 %
2	Artificial flowers and parts thereof composed of yarn and tissues with or without admixture of other materials, artificial decorative plants with admixture of costly materials, weight of inmost packing included . . . . .	30 %
ex 215	Fancy and toilet articles, not specially mentioned, complete or in parts ; children's toys :	
1	Costly articles containing silk, aluminium, mother-of-pearl, coral, tortoiseshell, ivory, enamel, amber, and the like costly materials, gold or silver metals or metallic compositions ; all kinds of manufactures of mother-of-pearl, tortoiseshell, ivory or amber, not specially mentioned . .	40 %
2	Common articles with parts, settings or embellishments in non-precious metals or metallic compositions (not gilt or silvered in horn, bone, wood, porcelain, non-precious stones, glass, meerschaum, whalebone, jet, celluloid, lava and similar cheap materials ; all kinds of manufactures of horn, bone, meerschaum, whalebone, jet, celluloid, lava or wax, not specially mentioned . . . . .	30 %

## LIST B.

Number in French Tariff	Nature of Product
ex 17	Animal products : Ham, boned and rolled, cooked hams. Meat, salted, pork (ham, bacon, etc.).
	Pork — butcher's produce.
17 bis	Hides, raw, green or dried, large or small.
21	Eggs of poultry or game.
ex 34	Cheeses : hard, known as Dutch and Gruyère.
ex 36	Butter, fresh, melted or salted.
37	Fisheries :
ex 47	Fish, cured, soured or otherwise preserved. Anchovies of the kind called " Killo ".
83	Farinaceous food : Potatoes.
ex 89	Fruits and seeds : Seeds for sowing : flax.
128	Wood : Common woods :
	Log wood, rough, not squared, with or without bark, of any length and width, a circumference at the thick end of more than 60 centimetres.
	Wood sawn or squared, 80 millimetres or more in thickness.
	Wood sawn or squared, with a thickness of less than 80 millimetres but more than 35 millimetres. Wood sawn, 35 millimetres or less in thickness.
129	Paving blocks.
130	Stave wood.
131	Splints.
132	Hoop wood and poles, manufactured.
133	Perches, poles and staffs, rough of more than 1 metre 10 centimetres in length with a circumference at the thick end of not more than 60 centimetres.
135 bis	Wood resinous, in logs, with or without bark, of any diameter, with a maximum length of 2 metres 50 centimetres.
137	Other kinds of common woods.
142	Fibres, stalks and fruits for manufacturing purposes Flax, raw, hackled, combed or as tow.
142 bis	Hemp { in the stem dressed, hackled or tow. combed.
168	Various products and waste substances :
	Pulp { Treated by mechanical pressure. } Dry
	Cellulose { Treated chemically. } Moist.
174	Beverages : Distilled beverages.
	Spirits :
	Brandy { in bottles. not in bottles.
	Other { Imported for the account of the State. kinds. { Imported by makers of wines, liqueurs, vinegar, chemical or pharmaceutical products, polishes or perfumes, or by their syndicates.



Number in French Tariff	Nature of Product
174 bis	Liqueurs.
ex 461	Paper and articles made of paper : Paper of all kinds other than so-called fancy paper. Machine-made, weighing more than 30 grammes per square metre.
595	Wooden wares : Casks, empty, serviceable, fitted together or not, hooped with wood or metal.
ex 597	Builder's and cartright's wood, shaped, of soft wood, including birch.
600	Wood, planed, grooved and (or) tongued, planks, strips or veneers for inlaid floors, planed, grooved and (or) tongued.
ex 601	Doors, windows, Venetian blinds, shutters, roll shutters, roller blinds, wood panelling and joiners' work put together or not, of soft wood, including birch.
ex 602	Small wooden wares, excepting bobbins of all kinds ; Boxes of white wood, wood shaped for brushes and small handles for tools less than 10 centimetres in length. Other articles { varnished. not varnished.

## LIST C.

Number in French Tariff	Nature of Product	Abatement
136 bis	Common woods : Straw or wool of wood (dyed or not dyed) . . . . .	30 %
185	Materials : Marble, stones, combustible materials, minerals, etc. . . . . Cement, quick setting . . . . . Cement, slow setting . . . . .	25 % 25 %
0150	Chemical products : Acetate of lead. Carbonate of lead (white lead) . . . . .	30 %
318	Various compounds : Starch . . . . .	30 %
349 quinq 351	Glass and crystal : Articles for electric lighting in glass without metal fittings. Window glass : { Ordinary . . . . . Coloured or slightly tinted glass . . . . . Undulated glass . . . . .	25 % 20 % 20 %
359	Common bottles, and phials and flasks full or empty Tissues :	20 %
ex 382	Tissues of linen, hemp or ramie, pure, plain or figured. Unbleached, showing in warp and weft in a square of 5 mms. a side, after division of the aggregate by 2, such tissues weighing more than 40 kg. per 100 sq. metres whatever the number of threads . . . . .	20 %

Number in French Tariff	Nature of Product	Abatement
404	Tissues of cotton, pure, plain, twilled, and unbleached twills of any weight or any number of threads . . . . .	30 %
440 to 441 <i>bis</i> 440 to 441 <i>bis</i> (continued)	Tissus of pure wool : Cloths, casimire and other fullled tissues, and short-napped tissues not fullled : Printed muslin delaine . . . . . Tissues for clothing drapery and other tissues weighing per square metre, selvages included : 250 grammes at the most. 250 " to 400 grammes inclusive. 401 " " 550 " " 551 " " 700 " " More than 700 grammes . . . . .	30 %
441 <i>ter</i>	Cloth style tissues, plain, dyed in the piece, called "amazonne", combed or carded, or wholly carded, weighing per square metre, selvedge included : Less than 400 grammes More " 400 " . . . . .	30 %
590 <i>bis</i>	Furniture : Bottoms or backs of chairs, veneered on one or both sides, (on soft wood including birch) varnished, printed or pyrograved, carved, moulded or thermoplastic . . . . . Other kinds . . . . .	80 % 80 %
591	Chairs, other than of bent wood : With a uniform carved design or moulded. . . . . Waxed or varnished . . . . . Other kinds . . . . .	60 % 60 % 60 %
591 <i>bis</i>	Pieces and separate parts of chairs, other than those obtained by turning . . . . .	60 %
592	Furniture, other than of bent wood, other than chairs ven- eered on one or both sides, in all woods, pieces and separate parts : Moulded . . . . . Varnished, waxed or others . . . . .	50 % 50 %
592 <i>bis</i>	Massive, and pieces and separate parts : Moulded . . . . . Varnished or waxed . . . . . Other kinds . . . . .	50 % 50 % 50 %
594	Beadings and mouldings of rough wood, plastered or dis- tempered . . . . .	50 %
599	Wooden wares : Sabots, common . . . . . Painted, varnished or trimmed. . . . .	50 % 50 %
601 <i>bis</i>	Wood cut for roller blinds . . . . .	40 %
602 <i>bis</i>	Wood-turner's wares, other . . . . .	50 %
603 <i>ter</i>	Handles for agricultural instruments made of wood, less than 2 metres 40 cms. in length, and less than 55 mms. in dia- meter : Of ash : not varnished, waxed or coated with any matter . . . . . Others . . . . . Others : varnished, waxed or coated with any matter . . . . . Others . . . . .	50 % 50 % 50 % 50 %
603 <i>quater</i>	All other wooden wares (panels included), veneer of plywood. Others . . . . .	60 % 60 %

Number in French Tariff	Nature of Product	Abatement
615	Manufactures of various materials :	
	Vessels made of wood, in a fit state for use in sea-going ships of wood, sailing or steam, rigged and fitted . . . . .	15 %
616	Hulls of sea-going ships of wood . . . . .	15 %
617	River boats of all sizes . . . . .	15 %
618 bis	Yachts and pleasure boats for the river, of wood . . . . .	15 %

## LIST D.

Coffee.  
Tea.  
Spices.  
Tobaccos.

Cotton.  
Wool.  
Silks.  
Rubber.