

N° 2835.

ESTONIE ET FINLANDE

Traité de commerce et de navigation avec Protocole final et annexes, signés à Tallinn, le 11 avril 1931, et protocole portant amendement audit traité, signé à Tallinn, le 10 novembre 1931.

ESTONIA AND FINLAND

Treaty of Commerce and Navigation, with Final Protocol and Annexes, signed at Tallinn, April 11, 1931, and Protocol amending the said Treaty, signed at Tallinn, November 10, 1931.

TRADUCTION — TRANSLATION

¹ TRANSLATION.

No. 2835. — TREATY OF COMMERCE AND NAVIGATION BETWEEN ESTONIA AND FINLAND. SIGNED AT TALLINN, APRIL 11, 1931.

THE PRESIDENT OF THE ESTONIAN REPUBLIC and THE PRESIDENT OF THE REPUBLIC OF FINLAND, considering that, with a view to ensuring the continued development of commercial exchanges and economic co-operation between Finland and Estonia, it is necessary to replace, by a new Treaty of Commerce and Navigation, the Treaty of Commerce and Navigation signed at Helsingfors on October 29, 1921, and the Additional Agreement connected therewith, signed at Tallinn on March 15, 1930, have for that purpose designated their Plenipotentiaries :

THE PRESIDENT OF THE ESTONIAN REPUBLIC :

M. Jaan TÖNISSON, Minister for Foreign Affairs ; and
M. Max HURT, Director of the Chamber of Commerce and Industry ;

THE PRESIDENT OF THE REPUBLIC OF FINLAND :

M. Aarne WUORIMAA, Envoy Extraordinary and Minister Plenipotentiary ; and
M. Väinö Matti Juho VILJANEN, Director-General ;

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

Article I.

The nationals of each of the Contracting Parties shall, provided that the legislation of the Contracting State contains no provision contrary thereto, be entitled under the same conditions as are applicable to the nationals of the most favoured nation, to enter the territory of the other Contracting Party, to reside there and to exercise a trade, industry, or any other business or profession, to acquire movable and immovable property by inheritance, donation, bequest, purchase, exchange or by any other legal means, and to possess, manage, hold and transfer such property.

Each of the Contracting Parties undertakes not to demand from nationals of the other, taxes, dues or charges of whatever kind, other or higher than those which are or shall be imposed on nationals.

Article II.

The nationals of each of the Contracting Parties shall in the territory of the other have free and unhindered access to the Courts and other authorities, and shall in this respect enjoy, both as regards costs and in other matters, the same rights as nationals. Nevertheless, in so far as security for legal costs or free legal aid are concerned, they shall come under any special arrangements made or to be made on this subject.

¹ Translated by the Secretariat of the League of Nations, for information.

Article III.

Nationals of one of the Contracting Parties permanently or temporarily resident in the territory of the other cannot be called upon for service in the Army, Navy, or other force organised on a military basis, nor be subject to any contribution in lieu thereof.

They shall likewise not be subject under the form of contributions or expropriations for military purposes, to any obligations other than those to which nationals are subject, and they shall mutually be entitled to the compensations granted in this respect by the relevant legislation in each State.

Article IV.

Joint stock companies and other associations formed for the purpose of carrying on a business, including industrial, financial and insurance companies, which have their seat in the territory of one of the Contracting Parties and have been formed therein in accordance with the laws of that country shall be recognised in the territory of the other as being legally constituted and shall have the right to appear before the Courts either as plaintiff or defendant.

The aforesaid companies shall be allowed to exercise commercial or industrial activities in the territory of the other Party, provided they observe the laws and regulations which are or may hereafter be in force therein. These companies shall nevertheless enjoy the same rights in regard to these matters as are granted to similar companies belonging to any most-favoured nation.

The said companies shall not be required to pay other or higher taxes, duties or charges of any kind than those which are levied on national associations of the same nature.

Article V.

As concerns commercial travellers of the two countries, and samples and models conveyed by them, the Contracting Parties reciprocally grant to each other most-favoured-nation treatment, and undertake reciprocally to observe the provisions of Article 10 of the International Convention for the Simplification of Customs formalities, signed at Geneva on November 3, 1923.

Article VI.

As concerns the establishment and maintenance of import and export prohibitions and restrictions, the Contracting Parties reciprocally grant to each other most-favoured-nation treatment. No exceptions shall be made to this rule other than those which each country has the right, other things being equal, to apply to every other country.

As regards the special advantages granted by Finland to Estonia in connection with the import of meat, it is agreed that the veterinary and transport regulations shall be purely sanitary in aim, and shall be exclusively concerned with the maintenance of public order.

Article VII.

As concerns import duties and all other taxes of whatsoever nature levied on the import of goods, each of the Contracting Parties undertakes to accord to the other immediately and unconditionally the benefits of any advantage, reduction or exemption granted or hereafter to be granted to any third country.

The two Contracting Parties furthermore reciprocally grant to one another most-favoured-nation treatment as concerns export duties and taxes of any kind levied on the export of goods.

The Contracting Parties likewise guarantee to one another most-favoured-nation treatment as concerns Customs clearance and formalities and refunding of duties paid, admission of goods to bonded warehouse, their treatment when in bond and the payment due in respect thereof.

Article VIII.

Without prejudice to the provisions agreed in Article VII, the Contracting Parties resolve that natural products and manufactured articles coming from Estonia, as specified in list A annexed to the present Treaty, shall on import into Finland be granted during the period of validity of the present Treaty either the import duties mentioned in the said list or the percentage of reduction specified therein : in the latter case the percentages of reduction shall be based upon the lowest rates levied, or which may hereafter be levied, on the corresponding products of any third country.

Similarly, natural products and manufactured articles coming from Finland, as specified in list B annexed to the present Treaty, shall be granted on import into Estonia during the period of validity of the present Treaty, either the import duties shown in this list or the percentages of reduction specified therein : in the latter case the percentages of reduction shall be based upon the lowest rates paid, or which may in the future be paid, on the corresponding products of any third country, with the exception of those mentioned in Article XVI.

Article IX.

The two Contracting Parties reserve the right in cases where circumstances make it necessary to require the production of certificates of origin before granting the advantages provided for in Articles VII, and VIII of the present Treaty.

As concerns certificates of origin, and in particular their form and wording, the Contracting Parties shall observe the provisions of Article 11 of the International Convention for the Simplification of Customs Formalities, signed at Geneva on November 3, 1923, to which they have adhered, and also the provisions of any individual agreements concluded or hereafter to be concluded between the two Governments to this end.

Article X.

Internal taxes levied or hereafter to be levied on the territory of one of the Parties, for the account of that State, of provinces, communes or groups, on the manufacture or consumption of any product, shall in no case impose upon the products of the other Party a charge higher in degree or more burdensome in effect than on similar products of the most favoured nation.

Article XI.

As regards transit, the Contracting Parties undertake to apply reciprocally to one another the provisions of the Convention and Statute on Freedom of Transit, signed at Barcelona on April 20, 1921, and guarantee to one another most-favoured-nation treatment in this respect.

Article XII.

Goods coming from the territory of one of the Contracting Parties shall receive, in respect of despatch, transport, tariff rates and general transport dues, the same treatment as national goods

or goods of the most favoured nation despatched to the same destination and conveyed over the same route.

Article XIII.

The vessels of each of the Contracting Parties and their cargoes shall receive in the territory of the other the same treatment in every respect as national vessels and their cargoes, irrespective of the place of departure or destination of such vessels and cargoes.

In particular, the vessels of one of the Contracting Parties shall not be subject on the territory of the other to any tax or charge, of whatever kind or description, other or higher than those imposed or which may hereafter be imposed on national vessels.

Nevertheless the provisions of the present Article shall not apply :

(1) As regards the special advantages which in either country are or may hereafter be granted to the national fishery industry or its products ;

(2) As regards the coasting trade ;

(3) As regards navigation on inland navigable waterways, whether natural or artificial ; in this respect the Contracting Parties guarantee to the vessels of the other Party and their cargoes the same treatment as is granted to the vessels and cargoes of the most favoured nation, provided always that the duties which may be levied on the vessels and their cargoes shall not be at a higher rate than is applicable to national vessels and their cargoes ;

(4) Without prejudice to the provisions of the present Article and subject to the provisions of paragraph 2 thereof, so far as they concern pilotage dues, it is understood that the laws and regulations in force in either country regarding the obligation to employ pilots shall apply to the vessels of the other Contracting Party to the same extent as to other foreign vessels.

It is nevertheless understood that sailing vessels of a maximum net tonnage of 25 tons (with or without auxiliary motors) shall, if their cargo is composed exclusively of products of the countries to which they belong, be exempt from the obligation to employ a pilot on arrival at the ports of the other Contracting Party.

Article XIV.

Tonnage measurement certificates issued by one of the Contracting Parties shall be recognised by the other Party, when such measurement is made according to the Moorsom system. Permissible deductions from the gross tonnage shall be calculated in accordance with special agreements to be made between the Contracting Parties.

Article XV.

The Contracting Parties mutually grant to each other the right to appoint Consuls in all ports and places of business of the other Party to which Consuls of a third country are admitted.

After receiving an exequatur in good and due form, the Consuls of each of the Contracting Parties shall enjoy in the territory of the other the same privileges and exemptions, and shall exercise the same powers, as are or may hereafter be granted to the Consuls of a third Government.

Nevertheless they shall not be permitted to claim for these privileges, immunities and powers a wider scope than that enjoyed by the Consuls of the other Contracting Party in their own territory.

Article XVI.

The provisions of the present Treaty shall not give the Contracting Parties any right to claim :

(a) Those advantages and special privileges which each of the Contracting Parties has granted, or may hereafter grant, to contiguous States with the object of facilitating frontier traffic within a zone which, as a general rule, should not exceed a distance of 15 kilometres on each side of the frontier ;

(b) The advantages and special privileges which Estonia has granted or may hereafter grant to Latvia or to Lithuania, in so far as these advantages have not been granted to any States other than those previously mentioned.

Article XVII.

The Contracting Parties agree that the advantages, rights and privileges, and in particular the reduction of Customs duties, provided for in the present Treaty, shall not in any case or under any conditions be granted to other States in virtue of treaties involving most-favoured-nation treatment ; they further undertake to have regard to the present Article when subsequently making any international treaty.

Article XVIII.

In the event of a difference of opinion between the Contracting Parties regarding the interpretation or application of the present Treaty, the matter shall, on the demand of one of the Parties, be submitted to arbitration. The court of arbitration shall be constituted for each separate case as follows :

Each of the Contracting Parties shall designate as arbitrator qualified persons chosen from among his own nationals, and the two Parties shall by common agreement nominate as President a national of a third State. The Contracting Parties reserve the right to nominate in advance, and for a fixed period, the person to perform the duties of President. The President shall direct the discussions of the court of arbitration. Decisions shall be by majority vote.

If within a period of one month from the day on which one of the Parties has notified his desire that the question should be referred to a court of arbitration, the Contracting Parties are not able to agree as to the choice of a President, the President of the Court of International Justice shall on the demand of one of the parties nominate a national of a third State as President.

The Contracting Parties shall lay down, either once for all or in each separate case, rules for the sharing of expenses.

The decision of the arbitrators shall be binding on both Parties.

Article XIX.

The present Treaty shall come into force on the eighth day after the exchange of ratifications and shall take the place of the Treaty of Commerce and Navigation between Finland and Estonia, signed at Helsingfors on December 29, 1921, and of the Additional Agreement attached thereto, signed at Tallinn on March 16, 1930.

The Treaty shall remain in force for two years as from the date of its coming into force. If within six months of the expiration of this period neither of the Parties has notified his intention to terminate the Treaty, its provisions shall remain binding until the expiration of six months from the date of its denunciation by one of the Contracting Parties.

In faith whereof the Plenipotentiaries of the Contracting Parties have signed the present Treaty and have thereto affixed their seals.

Done at Tallinn in duplicate in Estonian, Finnish and Swedish this eleventh day of April one thousand nine hundred and thirty-one.

(P. K.) J. TÖNISSON.

(P. K.) Aarne WUORIMAA.

(P. K.) Max HURT.

(P. K.) V. M. J. VIJANEN.

FINAL PROTOCOL.

On proceeding this day to sign the Treaty of Commerce and Navigation between Estonia and Finland, the undersigned Plenipotentiaries made the following declaration which forms an integral part of the said Treaty.

With reference to Article VIII.

As concerns the quotas set out in lists A and B., the allocation of the same shall rest with the Government of the country to whom the quota has been granted : that Government shall also inform that of the other Contracting Party of the steps contemplated with a view to ascertaining that the products in question are such as may be imported into the country on payment of the duties specified in the lists.

The Governments of the two countries shall conclude a special arrangement to settle questions of detail concerning the formalities in connection with the utilisation of the quotas.

With reference to Article XVI.

In the event of Finland granting to Latvia or Lithuania Customs privileges of wider scope than those which in the said list are granted to Finland, the Estonian Government is prepared, if the Finnish Government so requests, to discuss the conditions on which the same facilities could be granted also to Finland.

Nevertheless the Estonian Government undertakes always to grant to Finland all the advantages granted to Latvia or to Lithuania for those products specified in list B which correspond to Nos. 76, 77, 88, paragraph 3 (a), 120, 176 and 177 of the Estonian Customs Tariff.

Done at Tallinn in Estonian, Finnish and Swedish this eleventh day of April one thousand nine hundred and thirty-one.

J. TÖNISSON.

Aarne WUORIMAA.

Max HURT.

V. M. J. VIJANEN.

LIST A.

No. in Finnish Customs Tariff	Designation of Goods	Duty in Finnish Marks	Percentage of reduction
	I. ANIMALS AND ANIMAL SUBSTANCES, PRODUCE OF AGRICULTURE, THE MILLING INDUSTRY, AND HORTICULTURE; ARTICLES OF FOOD AND CONSUMPTION, NOT SPECIALLY MENTIONED.		
	<i>A. Animals and animal substances.</i>		
ex 11 13	Meat not specially mentioned, except in airtight containers : Geese and turkeys per kg. net Other kinds per kg. net <i>Note I.</i> — The duty of 0.70 Finnish marks is only levied on meat for import via Helsinki during the months of January, February, March, April, May, June, July and December, in accordance with the following quotas : In January, February, March, April, May and December 100,000 kg. per month and in June and July 50,000 per month. If, during any one of the months above mentioned the quota provided for has not been exhausted by reason of <i>force majeure</i> or any other similar circumstance, it shall be permissible to make use, during the first week of the following month, of the unutilised fraction of the preceding month, provided always that this fraction shall not exceed 20 per cent of the quota for the preceding month. <i>Note II.</i> — The Finnish Government undertakes not to increase during 1931 the present import tax of 1.20 Finnish marks on meat imported from Estonia (No. 13 in the Finnish Customs Tariff). If, however, this rate should be increased in Finland after January 1st, 1932, the Finnish Government would be prepared to institute without delay negotiations with the Estonian Government, each Government in these circumstances reserving the right to denounce the Treaty on three months' notice, should no agreement be reached.	6.— 0.70	— —
	Fish :		
16 23	Other kinds : Living or fresh Intestines per kg. net	free 1.50	— —
	<i>B. Produce of Agriculture, the Milling Industry, Horticulture, etc.</i>		
	1. Cereals, etc.		
48	Potato meal and starches of all kinds Grains :	—	33 ⅓ %
ex 51 52 53 54 55 57	Flax seeds Red clover and white clover seeds Hybrid clover seeds Timothy grass Other grass seeds Rape (including turnip) and beetroot seeds	free free free free free free	— — — — — —
ex 58	Cabbage, white beet, chicory, pulse and fodder beet seeds	free	—

No. in Finnish Customs Tariff	Designation of Goods	Duty in Finnish Marks	Percentage of reduction
60	<p>Potatoes :</p> <p>Raw</p> <p><i>Note.</i> — If the tonnage certificates or other papers on board an Estonian vessel show beyond all possible doubt the capacity of the hold, these documents may be taken as a basis for calculating the import duties on the cargo. In these circumstances the net ton shall be considered as equivalent to 1,887 kg.</p> <p>If the captain of the vessel does not desire to make use of the method indicated above, the weight of the goods shall be determined by weighing.</p> <p>Customs clearance shall in any case be effected in such a way as to make it possible for sale (including retail sale) to be effected on board.</p> <p>Import duties on the cargo shall be paid on sale of the goods, or at latest one month after the arrival of the vessel in port. If these dues are paid on the basis of the capacity of the hold, and if the potatoes are intended for sale in more than one port, the dues or the sum due on the total of the cargo shall be paid at the first port of call.</p> <p>The captain of the vessel and if necessary the vessel itself shall be responsible for the payment of the Customs duties. If the vessel has left Finland with the import duties entirely or in part unpaid, the Estonian Government undertakes to recover from the debtor in accordance with the existing laws, and to forward to the Finnish Government, the total of import duties notified by the Finnish Government as outstanding.</p>	—	33 ⅓ %
64	Chicory root :	free	—
65	<p>Crude</p> <p>Dried</p>	free	—
	2. Fruits, grains, vegetables, living plants, etc.		
ex 75	<p>Apples, pears and plums</p> <p>Vegetables not specially mentioned, other than vegetables in air-tight containers :</p>	free	—
82	Fresh onions per kg. net	0.75	—
85	Fresh cabbages per kg. net	0.12	—
ex 87(a)	Salted and dried cabbages per kg. net	0.90	—
ex 87(b)	Cucumbers, salted per kg. net	2.50	—
	<i>C. Articles of Food and Consumption not specially mentioned.</i>		
105	Butter, natural per kg. net	1.—	—
ex 109	Rye bread, called "normal bread"	free	—
	Preserves in air-tight containers :		
ex 142	Anchovies, sprats and other fish per kg. gross	10.50	—
	II. TEXTILE INDUSTRY.		
	A. Textile Materials.		
ex 170	<p>Flax not hackled, hackled or similarly treated, unbleached, bleached or dyed; also waste thereof, tow and oakum, untarred</p>	free	—

No. in Finnish Customs Tariff	Designation of Goods	Duty in Finnish Marks	Percentage of reduction
	<i>B. Yarns and cordage.</i>		
	6. Rope and Cordage, Twine and Sail Yarn with or without wire core.		
	Unplaited :		
230	Other :		
	(a) Of less than 10 mm. diameter	—	20 %
	(b) Of less than 10 mm. but not less than 5 mm. in diameter	—	20 %
	(c) Of less than 5 mm. in diameter	—	25 %
	<i>C. Tissues.</i>		
	1. Tissues of Cotton combined or not with Jute.		
	Tissues not specially mentioned, the whole surface of which is woven in a uniform manner :		
	Weighing less than 250 gr. but not less than 100 gr. per sq. metre :		
240	Unbleached and undyed	—	25 %
241	Bleached, dyed or printed	—	25 %
	2. Tissue of Coconut, Paper, Jute, Hemp or Linen and other Vegetable Textile Materials not specially mentioned.		
	Tissues :		
251	Of jute without admixture of other textile materials : Sacking and packing cloth, unbleached, undyed, unsized, containing in warp and weft not more than 15 threads in a surface of 2 sq. cm	—	10 %
252	Other kinds	—	10 %
	Other textile materials falling under this heading with or without admixture of cotton or jute ; paper tissues not elsewhere mentioned :		
	Other kinds with their whole surface similarly woven :		
255	Unbleached or undyed, weighing 500 gr. or more per sq. metres	—	25 %
	3. Tissues of Wool, or in combination with other Textile Materials, except Silk ; fulled (unwoven) Felt.		
	Tissues of other kinds not specially mentioned, also pressed (not woven) felt of wool, with or without admixture of vegetable textile materials :		
276	Weighing more than 500 gr. per sq. metre	—	25 %
	<i>G. Sewn Articles and other Goods not elsewhere mentioned, of Textile Materials, or in combination with other substances.</i>		
	Sacks :		
306	Other kinds (dutiable as the tissue of which made, with an additional 10 %) : this surtax being calculated on the basis of the reduced duty applicable to tissue (see Nos. 251 and 252).		

No. in Finnish Customs Tariff	Designation of Goods	Duty in Finnish Marks	Percentage of reduction
ex 307	Articles for industrial purposes, of textile materials or in combination with other materials, except rubber, gutta-percha and balata : (a) Transmission and conveying belts	—	25 %
III. LUMBER AND PLAITED ARTICLES.			
A. Lumber and Manufactures of Wood.			
Manufactures of wood, complete, not specially mentioned : Weighing per article more than 2 kg. net :			
375	Stained, waxed, polished or with any other similar treatment of the surface	—	80 %
376	Painted, varnished or oiled	—	80 %
Weighing per article not more than 2 kg. net :			
380	Stained, waxed, lacquered, polished, also painted, varnished, oiled or with any other similar treatment of the surface	—	80 %
381	Other kinds, such as parquet blocks in oak	—	80 %
VI. HIDES AND SKINS, LEATHER GOODS, FUR MANUFACTURES, ETC.			
Furriers goods :			
Dressed, loose :			
ex 484	Other kinds : Sheep-skins, hare-skins, fox-skins and seal-skins .	—	25 %
VIII. METAL ARTICLES.			
B. Iron and Iron Alloys and Manufactures thereof.			
511	Fire grates, loose, sadiron heaters, plumbs and weights, also cast lamp-posts and columns	—	33 ⅓ %
Ranges, range plates, ovens, water heaters with or without furnace ; stoves not specially mentioned ; heating or low pressure boilers, axle boxes, pipes with collars, calorifers, radiators or heating apparatus ; gate railings, registers and dampers for fire places, oven frames, mortars, pots, saucepans, frying-pans, mangers, foot-scrapers, spittoons, draining-boards, sinks, water-cocks (<i>vattenläs</i>) scullery tubs, baths and other similar coarse articles, not specially mentioned and intended for use in house-keeping or cleaning, staircases, steps, fences, rails, sepulchral monuments, street lamps, skylights, windows and cellar openings ; ventilating and other grates not specially mentioned, dressers and other tables even combined with other materials, <i>étagères</i> and flower stands, sofas and chairs and parts thereof combined with wood ; fire-arm stands and umbrella stands, garden urns, sadirons of all kinds not specially mentioned, furniture castors, ventilators — all these so far as they mainly			

No. in Finnish Customs Tariff	Designation of Goods	Duty in Finnish Marks	Percentage of reduction
	consist of non-malleable castiron, also cast parts of such articles :		
ex 512	Enamelled or coated with copper, brass, or nickel . . .	—	33 $\frac{1}{3}$ %
513	Other kinds	—	33 $\frac{1}{3}$ %
514	Hand Pumps	—	50 %
	Knives not specially mentioned :		
ex 589	Table knives and forks of all kinds with handles of silver or nickel handles	3.60	—
ex 590	Table knives and forks of all kinds with silvered handles	—	33 $\frac{1}{3}$ %
	Castings of malleable or non malleable iron, not specially mentioned :		
	Weighing nett per article more than 1 kg. but not more than 10 kg. :		
622	Not worked	—	33 $\frac{1}{3}$ %
623	Worked	—	33 $\frac{1}{3}$ %
	More than 10 kg. but not more than 50 kg. :		
624	Not worked :		
	(a) Screws	—	50 %
	(b) Other kinds	—	33 $\frac{1}{3}$ %
625	Worked :		
	(a) Screws	—	50 %
	(b) Other kinds	—	33 $\frac{1}{3}$ %
	Weighing more than 50 kg. for every kg. in excess :		
626	Not worked :		
	(a) Screws	—	50 %
	(b) Other kinds	—	33 $\frac{1}{3}$ %
627	Worked :		
	(a) Screws	—	50 %
	(b) Other kinds	—	33 $\frac{1}{3}$ %
	<i>E. Copper, Nickel, Tin, Zinc and other Metals not specially mentioned : Alloys of these metal and Manufactures thereof.</i>		
	Manufactured :		
	Other manufactures not specially mentioned which do not fall under jewellery :		
	Table articles in silvered metals of all kinds, plain or ornamented, such as spoons, forks, knife-handles, tea-spoons, cake-spoons, coffee spoons, fish-knives, butter-knives, dessert-spoons, dessert-forks, dessert knife handles, vegetable spoons, fruit knife handles, fish servers, fish forks, cheese knives, soup spoons, trays for glasses and bottles, other trays :		
645	Etched, nickelled, polished, or lacquered, per kg. gross	3.60	—
646	Other kinds	—	33 $\frac{1}{3}$ %

No. in Finnish Customs Tariff	Designation of Goods	Duty in Finnish Marks	Percentage of reduction
IX. MACHINES, MEANS OF CONVEYANCE, IMPLEMENTS, CLOCKS, ETC.			
<i>C. Electric Machines, Apparatus and Accessories.</i>			
676	Telephone apparatus, telephone switchboards, telephone switches, telegraph apparatus and parts thereof not specially mentioned	—	75 %
ex 677	Parts for radio apparatus	—	50 %
<i>D. Other Machines and Apparatus.</i>			
Boilers for power stations, smelting furnaces, water cisterns and other tanks for factories such as cellulose boilers, steam accumulators, gas holders, etc. :			
ex 678	Weighing each nett 5,000 kg. or less :		
	Boilers, holders and cisterns	—	50 %
679	Weighing each not more than 5,000 kg. — for every kg. in excess :		
	Boilers, holders, cisterns	—	50 %
Steam portable engines, steam and motor locomotives, oil and steam tractors, steam and motor rollers :			
ex 681	Weighing each nett 4,000 kg. or less :		
	Steam portable engines, steam and motor rollers, oil and steam tractors	—	50 %
ex 682	Weighing each nett more than 4,000 kg. — for every kg. in excess :		
	Steam portable engines, steam and motor rollers, steam and oil tractors	—	50 %
Steam engines, steam turbines and hydraulic turbines, petroleum, benzine, crude oil, gas and other internal combustion and explosion motors : air compressors, refrigerating machines and mechanical pumps, weighing each nett :			
683	500 kg. or less :		
	(a) Refrigerating machines	free	—
	(b) Other kinds	—	50 %
684	More than 500 kg. but not more than 2,500 kg. :		
	(a) Refrigerating machines	free	—
	(b) Other kinds	—	50 %
685	More than 2,500 kg. — for every kg. in excess :		
	(a) Refrigerating machines	free	—
	(b) Other kinds	—	50 %
Steam Hammers :			
ex 686	Weighing each nett 100 kg. or less	—	50 %
ex 687	More than 100 kg but not more than 500 kg.	—	50 %
ex 688	More than 500 kg. — for every kg. in excess	—	50 %
<i>Note.</i> — Steam hammer frames and other accessories of Estonian origin pay duty under the corresponding tariff numbers with a reduction of 33 1/3 % on the normal duties.			

No. in Finnish Customs Tariff	Designation of Goods	Duty in Finnish Marks	Percentage of reduction
	Wood-working machines such as saw frames, band saws and circular saws, planing machines, milling cutters, weighing nett each :		
689	500 kg. or less	—	50 %
690	More than 500 kg. — for every kg. in excess	—	50 %
	Blowing machines, such as ventilators, fans, rotary blasting machines, etc., weighing nett each :		
691	100 kg. or less	—	50 %
692	More than 100 kg., but not more than 500 kg.	—	50 %
693	More than 500 kg. — for every kg. in excess	—	50 %
ex 700	Other machines and apparatus not specially mentioned : (c) Other :		
	Hand and motor windlasses, lifting cranes, travelling cranes, grinding machines, machines and apparatus for starch works, distilleries and breweries, machines of all kinds for road making, such as levelling machines, stone-crushers and sorters, etc., turf-extracting machines, ordinary or fitted with buckets and transporters other than those coming under No. 654.		
	(1) Weighing nett each, 500 kg. or less	—	50 %
	(2) Weighing nett each, over 500 kg.	—	50 %
	<i>F. Musical instruments.</i>		
ex 709	Upright and semi-grand pianos	—	25 %
710	Grand pianos	—	25 %
	<i>Note.</i> — The reduction does not apply to instruments for mechanically reproducing music.		
	X. MANUFACTURES OF STONE, CLAY OR GLASS.		
	<i>A. Stones and Earths.</i>		
ex 735	Limestone, gypsum stone and calcined gypsum, even if ground, raw phosphates, even if pulverized	free	—
	Chalk :		
742	Quick	—	50 %
743	Slacked	—	50 %
744	Cement, Portland cement ; ordinary gray, white or coloured, ground or not ; slack cement, trass and other varieties of cement used for building purposes	—	20 %
	<i>Note.</i> — The reduction is limited to an annual quota of 30,000 barrels.		
ex 751	Bituminous schist	free	—
	<i>B. Stone or Earth Manufactures not elsewhere mentioned.</i>		
ex 757	Manufactures of gypsum : Plaster slabs, even if containing an admixture of other material	free	—
	Manufactures of stone not specially mentioned :		
	Paving stones, and stone steps for staircases :		
762	Not polished or ground	free	—
	Polished, weighing nett per article :		
ex 763	50 kg., or less	free	—
764	More than 50 kg.	free	—

No. in Finnish Customs Tariff	Designation of Goods	Duty in Finnish Marks	Percentage of reduction
<i>C. Earthenware.</i>			
Articles of earthenware not specially mentioned, common earthenware, even if in combination with wood or iron :			
ex 775	White or of single colour	—	25 %
ex 776	Of two or more colours, gilt, silvered or decorated in some similar way, also articles not specially mentioned of earthenware and faience of single colour or of several colours in combination with common metals other than iron	—	25 %
Stove tiles and ornaments :			
780	White or of single colour	—	25 %
ex 781	Of two or more colours	—	25 %
<i>Note.</i> — For purposes of Customs clearance, account will only be taken of the external appearance of the article.			
Bricks and Tiles :			
786	Common building bricks not glazed (even if porous) including bricks of lime and sand	—	75 %
Other kinds not specially mentioned, such as fire-proof bricks of all kinds, clinkers, shaped acid-proof bricks and plates for use in the chemical industry, facing and shaped bricks for building purposes including revetment slabs, also roofing tiles of all kinds :			
Not glazed :			
787	(a) Tiles	—	75 %
	(b) Other kinds	—	75 %
<i>Note.</i> — The reduction provided for under Nos. 786 and 787 is limited to an annual global quota of 5 million pieces.			
<i>D. Glass and Glassware.</i>			
Sheet glass, even if coloured, and plate glass :			
Not silvered :			
795	Not ground or etched, in flat sheets, the combined length and width of which equal :		
	(a) Not more than 135 cm.	free	—
	(b) More than 135 cm. but not more than 245 cm.	free	—
	(c) More than 245 cm.	free	—
ex 796	Ground, dulled, etched, polished	free	—
<i>Note.</i> — The exemption provided under Nos. 795 and 796 applies without limitation to table glass with a minimum diameter of 3.8 mm., but is limited to an annual contingent of 1,500,000 kg. gross for glass with a diameter of less than 3.8 mm.			
ex 806	Watered glass and ornamental glass	free	—

No. in Finnish Customs Tariff	Designation of Goods	Duty in Finnish Marks	Percentage of reduction
XI. RAW MATERIALS AND PRODUCTS OF THE CHEMICAL INDUSTRY NOT ELSEWHERE MENTIONED.			
A. Oils, Fats, Wax, etc. and Products of these Materials.			
Mineral oils :			
ex 809	Bituminous shale oil and shale products of all kinds, also benzine	free	—
ex 811	(b) Bituminous shale oil and benzine	free	—
<i>Note.</i> — The Customs exemption in respect of benzine is limited to a quota equivalent to 10 % of the quantity imported into Finland during the preceding year.			
ex 812	Vaseline from bituminous shales containing grease or oil not specially mentioned	free	—
ex 824	Asphalte lac and zapon lac	—	60 %
Soap :			
828	Perfumed, toilet, medicated and other similar soaps, also liquid or semi-solid soaps of all kinds in tubes, jars and other like containers, also transparent soap per kg. gross	26.—	—
829	Other kinds per kg. gross	1.35	—
B. Asphalte, Tar and Distillates.			
ex 836	Asphalt, asphalt mastic from bituminous shale, also pitch	free	—
ex 837	Bituminous shale, tar and crude bituminous shale oils . .	free	—
ex 838	Bituminous prepared shale tars, such as "taklack" and bituminous shale oils for coating	free	—
ex 839	Carbolineum and phenolate of bituminous shale	free	—
C. Colour and Dye Stuffs.			
ex 854	Printers' ink, black	—	20 %
D. Ethers, Esters and Alcohols not elsewhere mentioned, Volatile (ethereal) Oils, Perfumes, Cosmetics, etc.			
ex 865	Turpentine oil, crude or purified	—	25 %
E. Artificial Manure.			
ex 874	Hypherphosphates	free	—

J. TÖNISSON.
Aarne WUORIMAA.

Max HURT.
V. M. J. VILJANEN.

LIST B.

Number in Tariff List	Designation of Goods	Duty in Estonian Crowns	Percentage of Reduction
GROUP I.			
<i>Foodstuffs, Vegetables and Animal Products.</i>			
ex 24	ex § 4	free	—
ex 36	ex § 1	0.10	—
	ex § 3	—	33 ⅓ %
ex 37	ex § 1	free	—
	ex § 3	0.18	—
	ex § 4	free	—
ex 39		free	—
GROUP II.			
<i>Animal and similar Products, and Manufactures thereof.</i>			
ex 44		0.15	—
ex 55		—	25 %
	ex § 2	—	25 %
ex 56		—	25 %
	ex § 2 (a)	—	25 %
	ex § 3 (a)	—	25 %
	ex § 4 (a)	—	25 %
ex 57		—	25 %
	ex § 7	—	25 %
GROUP III.			
<i>Wood and Wooden Wares.</i>			
ex 58			
	ex § 1		
	ex § 1 (c)	free	—
	ex § 1 (d)	free	—
GROUP IV.			
<i>Stones, Ceramic Materials and the like, also Manufactures thereof.</i>			
ex 66			
	ex § 1	free	—

Number in Tariff List	Designation of Goods	Duty in Estonian Crowns	Percentage of Reduction
ex § 3.	Building stones not specially mentioned :		
(a)	Not dressed or rough-cleft in toblocks or slabs, namely without any working of the surfaces (neither hewn nor sawn)	free	—
(b)	In blocks or slabs of a thickness exceeding 15 cm. with the whole or part of the surfaces sawn or hewn ; stair-steps and paving slabs .	free	—
(c)	Slabs of a thickness of 15 cm. or less, with the whole or part of the surfaces sawn or hewn . .	free	—
ex 69	Asbestos :		
§ 1	In pieces	free	—
ex § 2	In powder	free	
ex 70	Manufactures of stone of every kind (except precious or semi-precious stones), also of gypsum or alabaster :		
ex § 2	Tombstones in granite or gneiss, and ordinary articles in hewn stone, without engraving or carved ornament, even with rounded surfaces :		
ex § 2 (a)	With surfaces wholly or partly polished	—	50 %
ex § 2 (b)	With clean hewn or squared surfaces, but not polished	—	50 %
ex 71	Lubricating materials and cements and mechanical compounds :		
ex § 7	Compositions of all kinds for lubricating axles, wheels, belting, etc., also for cleaning metals, mending china, glass, etc., prepared with wax, fat, oil or glue	—	50 %
ex 74	Potter's wares of common clay ; stove tiles and bricks of all kinds made of potter's clay :		
ex § 2.	Stove tiles and bricks of all kinds made of potter's clay, plain or with patterns in relief :		
(a)	Of one colour, glazed or not	—	25 %
(b)	Of several colours, glazed or not	—	25 %
ex § 4	Vessels not specially mentioned of common clay, glazed or not :		
(a)	Without embellishments	—	25 %
(b)	Ornamented with pictorial painting or reliefs	—	25 %
ex 75	Crockery ware :		
ex § 1	White or of one colour (coloured in the composition) without ornament, also with moulded patterns other than those mentioned under paragraph 3 of this number	—	25 %
ex § 2	The same with one colour ornamentation, fillets, edges and borders, even coloured in the composition, not mentioned under paragraph 3 of this number	—	25 %

Number in Tariff List	Designation of Goods	Duty in Estonian Crowns	Percentage of Reduction
ex 76	Porcelain wares, except insulators :		
ex § 1	Wares not specially mentioned, white or of one colour, with or without coloured or gilt borders, but not otherwise ornamented	—	60 %
ex § 2	Vessels with paintings or with coloured or gilt borders, arabesques, flowers and ornaments	—	60 %
ex 77	Glass wares :		
	Wares intended for receiving and keeping liquids and other merchandise (except bottles of all kinds) such as pots non-ground and unpolished, also with cast or blown letters, inscriptions or marks :		
(a)	Of common bottle glass (green, olive, dark brown or other similar glass having the ordinary natural bottle colour) with non-ground and non-smoothed necks or with smoothed stoppers or lids and with non-smoothed bottoms and edges	free	—
(b)	Of white, half-white or coloured glass (coloured in the paste, including milk-white glass), with non-ground and non-smoothed necks, or non-smoothed stoppers or lids and with non-smoothed bottoms and edges	free	—
(c)	Of glass mentioned in (a) and (b) with ground or smoothed necks, or with ground stoppers or lids and with smoothed bottoms and edges, also with common cast or blown patterns	free	—
§ 2	Articles not specially mentioned of white or half-white glass and of natural bottle glass, non-ground, unpolished, with or without ground and smoothed bottoms, edges, necks, stoppers or lids, also with cast or blown marks, inscriptions or patterns but without any other ornaments :		
(a)	Pressed or cast	free	—
(b)	Blown, with or without mould	free	—
§ 3	Articles not specially mentioned of white or half-white glass or of natural bottle glass, ground or polished but without ornaments	free	—
ex § 4	Articles not specially mentioned of coloured glass (coloured in the paste), bicoloured (with a layer of another colour) :		
(a)	Non-ground, unpolished, with or without ground or smoothed bottoms, lids, stoppers and edges, also with cast or blown marks, inscriptions or patterns, but without any other ornaments	free	—
(b)	Ground or polished	—	75 %
ex § 5	Articles not specially mentioned of any kind of glass decorated with etched or engraved patterns	—	75 %

Number in Tariff List	Designation of Goods	Duty in Estonian Crowns	Percentage of Reduction
	GROUP V.		
	<i>Fuel (mineral and vegetable), Asphalt, Pitch, Resins and similar Products.</i>		
ex 86	Essence of turpentine of all kinds	—	25 %
ex 88	Indiarubber (caoutchouc and guttapercha), prepared and manufactured :		
ex § 3	Footwear of rubber or guttapercha, combined or not with cloth, leather, etc.		
(a)	Galoshes, boots and top-boots, per kg. net	1.—	—
	GROUP VI.		
	<i>Chemical Products and Preparations.</i>		
120	Soap :		
§ 1	Toilet and medicinal, liquid, in a solid form or in a powder, per kg. gross	2.60	—
§ 2	Of all kinds other than those mentioned in § 1, liquid, in a solid state or in powder . per kg. net	0.13	—
	<i>Note ad. 120.</i> — The description "toilet soap" includes not only scented soaps, but also soaps of all kinds in small cakes, even in bars containing several portions, packed up in sulphur paper, in paper or boxes bearing printed inscriptions and in a similar manner.		
ex 121	Lacs not specially mentioned and turpentine :		
ex § 2	Lacs	—	25 %
ex 131	White lead	—	25 %
ex 135	All synthetic, organic dyestuffs (pigments)	—	25 %
ex 137	Black printing ink	—	20 %
	GROUP VII.		
	<i>Ores, Metals and Manufactures of any kind of Metals.</i>		
ex 149	Containers of aluminium (including milk containers), without moulded reliefs and without ornaments engraved with the burin or etched, even if in combination with wood, iron, tinplate, leather or other common materials	—	25 %
ex 150	Cast iron manufactures :		
§ 1	Rough iron castings, even with dead-heads, filed and borings, but not otherwise wrought	—	33 ⅓ %
ex § 2	Bottle tops and other tops in enamelled cast iron .	—	33 ⅓ %
§ 3	Cast iron manufactures not specially mentioned, turned, polished, smoothed, painted, bronzed, tinned, varnished, enamelled, coated with zinc or other common metals, also with parts of wood, copper or copper alloys		33 ⅓ %

Number in Tariff List	Designation of Goods	Duty in Estonian Crowns	Percentage of Reduction
ex 152	Iron and steel boilermakers' work : Boilermakers' ware, such as boilers, even steam boilers, reservoirs, cisterns and tank	—	33 ⅓ %
ex § 1			
ex 153	Iron and steel manufactures, not specially mentioned, turned, polished, smoothed, bronzed or otherwise worked, with or without parts of wood, copper or copper alloys :		
ex § 1	Of all kinds not mentioned under § 2 of the present number : (a) Screws (b) All others	—	50 %
	<i>Note to Nos. 150, 152 and 153.</i> — The above reductions only apply to wares of a weight in excess of 1 kg.		
ex 156	Wire manufactures. Copper wire (also in the form of a bundle or a cable), covered with fibrous materials or combined with other common materials :		
ex § 2 (c)			
	(bb) Covered with guttapercha or rubber, even if combined with other common materials	—	50 %
ex 158	Cutlery wares (except those falling under other tariff numbers, and except machine knives) :		
ex § 1	Of all kinds not specially mentioned for any purpose, in mountings of common materials, of malleable castiron, iron, steel, copper, copper alloys or other metals and alloys mentioned in No. 143 :		
	Scissors	—	33 ⅓ %
ex § 2	Table knives and forks, in so far as they are not included in paragraph No. 3 of this number : (a) Finished, per kg. net.	0.36	—
ex 167	Machines and apparatus complete or not, fitted together or in parts :		
ex § 1 (a) and (b)	Of castiron, iron, steel, with or without parts of other materials, even if combined with copper, to an extent not exceeding 25 % of the total weight :		
	Steam engines, steam and hydraulic turbines, explosion motors of all types, compressors for air, ammonia and carbonic acid, steam-pumps, steam-hammers, steam-cranes, wood-working machinery, pumps not specially mentioned, hand and motor winches, cranes, elevators, flax conveyors, presses, grinding machinery, ma- chinery and apparatus for starch works, distil- leries and breweries, ventilators, exhausters, machines for road construction, crushing and sorting machinery, elevators, steam and motor planing, machines, digging machines, peat-cut- ting machinery, simple or combined, fitted with buckets or transporters, not intended for agriculture	—	50 %

Number in Tariff List	Designation of Goods	Duty in Estonian Crowns	Percentage of Reduction
ex 172	Musical instruments : Grand pianos Upright pianos	— —	25 % 25 %
GROUP VIII.			
<i>Paper Manufactures and Typographic Productions.</i>			
ex 176	Rags and paper pulp : Mechanical paper pulp (wood-pulp) : (a) Dry, containing less than 50 % of water (b) Moist, containing 50 % or more of water	— —	75 % 75 %
§ 4	Chemical paper pulp (cellulose, pulp of rags, straw, peat, etc.) : (a) Dry, containing less than 50 % of water (b) Moist, containing 50 % or more of water	— —	75 % 75 %
<i>Note.</i> — Paper pulp imported in the form of cardboard or sheets, as well as paper waste, are admitted on the basis of the present number only if finely cut up or with close perforations.			
ex 177	Paper goods :		
ex § 1	Cardboard : (a) Cardboard of wood pulp, not coloured, in sheets and rolls	free	—
<i>Note.</i> — Customs exemption is limited to an annual quota of 500,000 kg. If import of cardboard of wood pulp is in excess of this quota, a reduction of 50 % in the tariff is guaranteed to Finland.			
ex (c)	<i>Note.</i> — Rag cardboard in rolls, intended for roofing board factories, subject to a certificate from the Minister of Finance	free	—
ex (d)	Bristol board weighing more than 650 gr. per square metre ; cardboard glazed or polished, or worked up in any like manner, also coloured otherwise than in the composition, in rolls or sheets, cardboards for Jacquard looms, made of glazed cardboard	—	50 %
ex § 2	Paper :		
(d)	Wall-paper and borders other than lincrusta and similar articles	—	50 %
(e)	Vegetable parchment, even if glued on open-work cotton or linen fabrics ; parchment paper and tracing cloth ; paper impregnated with wax, paraffin, or other similar substances	—	75 %
ex (f)	Cigarette papers, white or coloured (imported in booklets or rolls, including wrappers and inner reels.) Thin copy paper, thin packing paper (tissue or China paper), also paper of all kinds coloured in the pulp on one or both sides, including marbled or moiré paper and paper imitating leather or cloth :		
(a)	Cigarette paper, white or coloured	—	25 %
(b)	All others	—	33 %

Number in Tariff List	Designation of Goods	Duty in Estonian Crowns	Percentage of Reduction
ex § 3	Cardboard and paper, gilt, silver, or bronze ; cardboard and paper ornamented with designs, pictures, borders, crests, monograms, etc. Painted, printed, stamped or cut ; manufactures of paper not specially mentioned, such as envelopes (not mentioned under paragraph 4 of the present number), flowers, lamp shades, etc. :		
(a)	Paper bags for use in packing by cement firms under licence from the Ministry of Finance . .	free	—
(b)	All others	—	25 %
ex § 4	Envelopes of ordinary paper mentioned under paragraph 2 a) and 2 (b) of the present number .	—	25 %
GROUP IX.			
<i>Textile Materials and Manufactures thereof.</i>			
ex 192	Fabrics of jute, flax, hemp, and other materials specified in paragraph 3 of No. 179 other than fabrics classed under Nos. 191 and 193 :		
ex § 3	Figured fabrics for table cloths, napkins, and towels	—	50 %
ex 194 ex § 1	Transmission belting of balata	—	25 %

J. TÖNISSON.
Aarne WUORIMAA.

Max HURT.
V. M. J. VILJANEN.

¹ TRANSLATION.

PROTOCOL

AMENDING THE TREATY OF COMMERCE AND NAVIGATION CONCLUDED AT TALLINN BETWEEN ESTONIA AND FINLAND ON APRIL 11, 1931. SIGNED AT TALLINN, NOVEMBER 10, 1931.

THE GOVERNMENT OF THE REPUBLIC OF ESTONIA and THE GOVERNMENT OF THE REPUBLIC OF FINLAND, represented by

M. Jaan TÖNISSON, Minister for Foreign Affairs ; and
M. Aarne WUORIMAA, Finnish Minister,

Have agreed on the following provisions :

1. In list B appended to the Treaty of Commerce and Navigation of April 11, 1931, between Estonia and Finland, Item ex 55, ex paragraph 2, shall be amended as follows :

¹ Translated by the Secretariat of the League of Nations, for information.

Item of the Estonian Customs tariff	Description of goods	Duty in Estonian crowns	Percentage of reduction
ex 55 ex § 4 ex § 5	Prepared hides and skins : Kid, all sizes Chamois, all sizes	— —	25 % 25 %

2. The present Protocol, which shall form an integral part of the Treaty of Commerce and Navigation concluded on April 11, 1931, between Estonia and Finland, shall come into force eight days after the Finnish Government has been informed that the Estonian Riigikogu has ratified this Protocol.

In faith whereof, the Plenipotentiaries of the Contracting Parties have signed the present Protocol.

Done at Tallinn, November 10, 1931.

Jaan TÖNISSON.
Aarne WUORIMAA.