

N° 744.

FINLANDE ET POLOGNE

Traité de Commerce et de Navigation,
signé à Varsovie, le 10 novembre
1923.

FINLAND AND POLAND

Treaty of Commerce and Navigation,
signed at Warsaw, November 10,
1923.

¹ TRADUCTION. — TRANSLATION.

No. 744. — TREATY ² OF COMMERCE AND NAVIGATION BETWEEN FINLAND AND POLAND, SIGNED AT WARSAW, NOVEMBER 10, 1923.

French official text communicated by the Finnish Minister for Foreign Affairs. The registration of this Treaty took place October 4, 1924.

THE PRESIDENT OF THE REPUBLIC OF FINLAND, of the one part, and THE PRESIDENT OF THE POLISH REPUBLIC, of the other part, being equally desirous of promoting and developing commercial and maritime relations between the two countries, have determined to conclude a Treaty of Commerce and Navigation, and have for that purpose appointed as their Plenipotentiaries :

THE PRESIDENT OF THE REPUBLIC OF FINLAND :

M. Hj. J. PROCOPE, Former Minister of Commerce and Industry ;

THE PRESIDENT OF THE REPUBLIC OF POLAND :

Dr. Henri STRASBURGER, Under-Secretary of State, President of the Polish Delegation, and

M. Marian SZYDLOWSKI, Minister of Industry and Commerce,

who, having communicated their full powers, which were found in good and due form, have agreed upon the following provisions :

Article 1.

The nationals of each Contracting Party shall enjoy on the territory of the other Party the same treatment in all respects as is accorded to the nationals of the most favoured nation. They shall not be subjected to any taxes, dues, or contributions of any kind whatsoever other or higher than those imposed on the nationals or the subjects of the most favoured nation.

Article 2.

The nationals of either Contracting Party shall have free and unhindered access to the Courts and to the different State authorities of the other Party, subject to compliance with the laws and regulations of the said Party and under the same conditions as its own nationals.

¹ Traduit par le Secrétariat de la Société des Nations.

¹ Translated by the Secretariat of the League of Nations.

² The exchange of ratifications took place September 3, 1924.

Article 3.

Civil and commercial companies which have been duly constituted under the laws of one of the Contracting Parties, and which have their centre of management and control in its territory, shall be recognised in the territory of the other Party as legally existing, provided that their activities are not unlawful or to the prejudice of public morals; and, if they conform to the laws and regulations of the other Party, they shall have free and unhindered access, either as plaintiffs or defendants, to the Courts of that Party, and also to the other State authorities, under the same conditions as companies belonging to the country in question.

Civil and commercial companies thus recognised by either of the Contracting Parties may, unless it is forbidden by the legislation of the other Party, and provided that they conform to the laws and regulations of the last-named Party, establish themselves in its territory, set up branches and affiliated establishments, and carry on their business therein. This provision shall not, however, apply to branches of commerce and industries, including financial and insurance companies, which, in view of their character as public utility services, may be subjected to special restrictions applicable to all countries.

When once such companies have been admitted, by virtue of the laws and regulations which are, or may subsequently be, in force in the territory of the country concerned, they shall not be subjected to any taxes, dues, or contributions, of any kind whatsoever, other or higher than those imposed in Poland on companies belonging to that country, or, in Finland, on companies belonging to the most favoured nation.

Article 4.

Nationals of one of the Contracting Parties, and civil and commercial companies which have their centre of management and control in the territory of that Party, may only be subjected in the territory of the other Party to the taxes, dues and contributions referred to in Articles 1 and 3, in respect of such part of their assets as is situated in the country in which the aforesaid taxes, dues and contributions are levied, or in respect of any trade or industry which they carry on, or of any income which they receive therein.

Article 5.

Finnish nationals who are not domiciled in Poland, and Finnish civil and commercial companies which export goods from Finland to Poland, shall not be subject, in Poland, to taxes on the profits derived from such exports, unless they conduct their trade or industry wholly or partly in Poland, in which case the portion of the profits derived from the business transacted in Poland shall alone be liable to taxation.

The same treatment shall be applied to goods exported to Finland by Polish nationals or by Polish civil and commercial companies.

Article 6.

Nationals of either Contracting Party who are permanently or temporarily resident in the territory of the other Party shall be exempt from any compulsory official duties, excepting the duty of guardianship, and shall be further exempted from military service or other personal service in connection with the defence of the country, and also from the payment of any taxes or dues which are levied in lieu of such service.

Nationals of one of the Contracting Parties who are permanently or temporarily resident in the territory of the other Party, and companies of one of the Contracting Parties which have established themselves in the territory of the other Party, shall be exempted from the payment of

loans, forced national levies, and any other extraordinary contribution of any kind whatsoever which may be imposed directly for war requirements or on account of other exceptional circumstances.

Further, the said nationals shall only be liable, whether in peace or war, to furnish military contributions to the same extent and in accordance with the same principles as the nationals and companies of the country in which they are resident ; they shall, moreover, in all such cases receive fair compensation.

Article 7.

Merchants, manufacturers and other traders of either Contracting Party who produce commercial identity certificates issued by the competent authorities of their country, showing that they are authorised to carry on their trade or industry in that country and that they pay therein the taxes and dues required by the laws, shall be entitled, provided that they observe the regulations in force in both countries, to effect purchases, either personally or through travellers employed by them, from merchants or producers or in the public market in the territory of the other Contracting Party. Similarly, they may solicit orders, by exhibiting models and samples, from merchants or other persons who make use, for their own trade or industry, of goods of the same nature as those offered.

If either of the Contracting Parties should impose special taxes or trading licence fees, the other Party shall be entitled to adopt similar measures, in order to maintain the principle of reciprocity.

Finnish and Polish commercial travellers who carry identity certificates, drawn up in conformity with the annexed specimen forms (A for Polish commercial travellers ; B for Finnish commercial travellers) and issued by the authorities of their respective countries, shall be entitled to introduce into the territory of the other Party samples and models, but not goods.

The Contracting Parties shall communicate to each other the lists of authorities who are qualified to issue identity certificates, and the regulations which commercial travellers must observe while conducting their business.

Articles liable to Customs duties or to similar taxes, which are imported as samples or models by commercial travellers, shall be exempted by both Parties from Customs duties or other import or export taxes, provided that such articles are re-exported within the period allowed by law and that they are found to be identical with the articles imported. Such articles may be re-exported through any Customs office provided that it is competent to deal with them under the laws and regulations of the country.

The import and export restrictions in force in the two countries shall not be modified by the above provisions.

Security for the re-exportation of samples and models must be given, at the time when they are imported into either country, either by the deposit of the value of the Customs duties applicable, or by any other means approved by the competent authorities of the importing country.

If the samples or models are produced for re-export before the expiration of the regulation time limit at a Customs office which is competent to deal with them, the said office shall satisfy itself that the articles produced are the same as those for which the import permit granting exemption from duty has been issued.

If there is no doubt on this point, the office shall register the goods as re-exported, and shall refund the value of the duties deposited.

If it should be found that the samples or models have not been re-exported before the expiration of the regulation time limit, the value of the duties shall accrue to the Treasury.

The Customs officials of the exporting country may, if they think fit, affix supplementary marks in addition to those officially affixed in the exporting country to identify the samples or models.

No tax or charge shall be levied by the State for affixing such marks.

The above provisions shall not be applicable to pedlars or other itinerant merchants, nor to the soliciting of orders from persons who are not engaged in trade or industry.

Article 8.

Subject to the obligation to re-export within the regulation time limit and to furnish proofs of the identity of the articles, exemption from all import and export taxes shall be granted by both Parties in respect of articles intended for experiments, fairs, exhibitions and competitions.

As regards the import and re-export of the above-mentioned articles, and as regards the Customs supervision in this connection, the provisions of the previous Article shall be applicable, *mutatis mutandis*; in particular, security for the re-export of these articles must be given, at the time of import, either by a deposit of the amount of the duties applicable or by any other procedure approved by the competent authorities of the importing country.

Article 9.

Neither Contracting Party shall introduce or maintain any prohibition or restriction regarding imports from, or exports to, the country of the other Party which shall not be applicable in the same way to the import or export of the same goods in the course of trade with other countries.

The provisions of this Article shall not be applicable in the case of prohibitions introduced or maintained :

- (1) With a view to public security or the safety of the State ;
- (2) On grounds of health or as a precaution against diseases of animals and plants ;
- (3) In respect of goods which are the subject of a State monopoly ;
- (4) In respect of seeds which are considered unsuitable for the importing country, owing to their place of origin.

Article 10.

In case either of the Contracting Parties should make a commodity the subject of a monopoly, or should make the import or export of certain goods dependent upon prices which are controlled by the Government or by any organisation authorised by the Government, the general conditions applicable to the other Party shall be the most favourable which are, or may hereafter be, applied to any third Power.

Article 11.

All products of the soil or of industry, originating in and coming from the Customs territory of either Contracting Party, which are imported into the Customs territory of the other Contracting Party with a view to their being consumed, warehoused, re-exported, or carried in transit, shall be subject, so long as the present Treaty is in force, to the treatment accorded to the most favoured nation. In particular, they cannot, in any case, be subjected to other or higher duties or to other formalities and restrictions than those which are applied to the products or goods of the most favoured nation.

Exports which are consigned to one of the Contracting Parties shall not be subjected by the other Party to any duties or taxes other or higher than are imposed on the same articles when exported to the country which is most favoured in this respect, nor can they be subjected to any restrictions other than those imposed on products exported to any third Power.

Each of the Contracting Parties accordingly undertakes to grant the other Party, immediately and without further conditions, the benefit of any favour, privilege, or reduction of duties or taxes which it has already conceded or may hereafter concede, whether permanently or temporarily, to any third Power in regard to the matters referred to above.

Products of whatever origin which are carried in transit through either of the two countries on their way to the other country, whether or not they are warehoused in a free port, transit warehouse or other similar Customs warehouse, shall, on being imported into the latter country, be accorded, as regards import duties and all other taxes, and also in all other respects, treatment at least as favourable as if they had been imported directly from their country of origin.

Article 12.

Each of the Contracting Parties undertakes to grant to goods originating in, and imported from, the territory of the other country, immediately and unconditionally, the benefit of all favours, privileges or reductions of octroi duties, internal taxes, consumption and excise duties, and any reductions in supplementary and local taxes on goods imported, re-exported, carried in transit or warehoused, which it has accorded or may hereafter accord to any third Power.

Article 13.

The two Contracting Parties undertake to grant each other freedom of transit, on routes adapted for international transit, for persons, luggage, goods and articles of every description, mails, ships, boats, carriages, wagons, and other means of transport, and to accord each other most-favoured-nation treatment in regard to such matters.

The products of either country which are introduced into the territory of the other country with a view to being warehoused or carried in transit shall not be subjected therein to any Customs duties or charges, or to any internal taxes other than taxes solely intended to defray the costs of the control and administration of the transit traffic, or taxes relating to business transactions affecting the goods in question.

Neither of the two Contracting Parties shall, however, be bound to allow passage in transit to travellers whose entry into its territory is prohibited. The passage in transit of goods may be prohibited :

- (a) For considerations of national security or of public safety ;
- (b) On grounds of health, or as a precaution against diseases of animals or plants.

The passage in transit of goods which are the subject of a State monopoly in one of the Contracting States may be subjected to special control in virtue of the national laws which are at present in force or may hereafter be enacted.

Article 14.

The goods of each Contracting Party shall, in regard to carriage by the railways and by other means of public transport belonging to the other Party, be accorded treatment as favourable in all respects as is accorded to similar national goods, or to similar goods of the most favoured nation.

In accordance with the above provision, Finnish goods imported into Poland from Finland, or passing through Poland in transit to a third State, and Polish goods imported into Finland from Poland or passing through Finland in transit to a third State, shall not be subjected to less favoured treatment, as regards forwarding, transport rates and public taxes imposed on carriage by rail or other means of public transportation, than is accorded to national goods, or to those of the most favoured nation, when transported over the same route in the same direction.

Article 15.

In order to reserve the benefits of the above provisions for products originating in their respective countries and in order to prevent frauds on the revenue through the despatch of goods by

devious routes, the Contracting Parties may require that the products and goods imported into their territories should be accompanied by certificates of origin.

Article 16.

Except as otherwise provided in the present Treaty, Finnish vessels and their cargoes in Poland, and Polish vessels and their cargoes in Finland, shall reciprocally be accorded the same treatment in all respects as is accorded to national vessels and their cargoes, irrespective of the place of departure or destination of the said vessels and irrespective of the place of origin or the destination of their cargoes. It follows that the vessels of either Contracting Party and their cargoes cannot be subjected, when in the territory of the other Party, to any taxes or charges of any sort or kind whatsoever, whether levied on behalf of the State or on behalf of municipalities or institutions duly empowered by the Government to collect taxes, other or higher than are applicable to national vessels and to their cargoes.

Any privileges or exemptions which either Contracting Party may accord to a third Power in regard to any of the above-mentioned matters shall also be accorded simultaneously and unconditionally to the other Contracting Party.

Exceptions, however, shall be made to the provisions of the present article :

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

(2) In respect of coasting traffic, in regard to which the Contracting Parties shall accord each other most-favoured-nation treatment :

(3) In respect of navigation on inland navigable waterways, whether natural or artificial, in regard to which the vessels of the two Contracting Parties and their cargoes shall be subject to the same conditions as the vessels and cargoes of the most favoured nation, provided, however, 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.

Without prejudice to the other provisions of the present article, and subject to the provisions of the first paragraph, 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.

Article 17.

The documents and certificates issued for the purpose in conformity with the laws and regulations of the respective countries by the competent authorities of the said countries shall be recognised as establishing the nationality of the vessels.

Tonnage certificates and other documents regarding tonnage measurement which have been issued by either Contracting Party shall be recognised by the other Contracting Party in conformity with the special agreements which have been or may hereafter be concluded between the Contracting Parties.

Article 18.

Finnish vessels entering Polish ports and Polish vessels entering Finnish ports, with the sole object of completing their cargoes or of unloading some portion of their cargoes, shall be entitled, provided that they conform to the laws and regulations of the respective States, to retain on board any portion of the cargo which is consigned to another port or to another country, and to re-export such portion of the cargo without being liable to pay any duties or charges on it, excepting those for supervision ; the latter dues shall not, however, be charged at a higher rate than the lowest payable by national vessels or by those of the most favoured nation.

Article 19.

The following vessels shall be exempt from all dues which are levied on ships and shipping in the ports of the respective countries :

(1) Vessels, arriving from any port whatsoever, which both enter and leave the harbour in ballast ;

(2) Vessels which arrive from a port in either country, and subsequently call at one or more ports of the same country, and which can show that they have already paid the duties in question, during the same voyage, in another port of the same country ;

(3) Vessels which enter a port, either voluntarily or by force of circumstances, with cargo and which sail without having conducted any trading operations.

The exemption in question shall not apply to pilotage, harbour, towage or quarantine dues, nor to any other dues on shipping which national vessels and vessels of the most favoured nation are liable to pay, in the same circumstances, for services rendered or for measures taken in the interests of shipping.

In the case of vessels compelled to put into harbour by force of circumstances, the following acts shall not be held to constitute trading operations: unloading or re-loading goods with a view to repairing the vessel; transshipment of goods from a vessel which is unseaworthy to another vessel; the purchase of the necessary stores for revictualling the crew, and the sale of damaged goods, provided that the sanction of the Customs authorities has been obtained.

Article 20.

If a vessel belonging to either Contracting Party should be stranded or wrecked in the waters of the other State, the vessel and its cargo shall enjoy the same privileges and immunities as are accorded by the laws and regulations of the country in question, in similar circumstances, to national vessels or to those of the most favoured nation. Assistance and relief shall be afforded to the master and crew, both for themselves and for the vessel and its cargo, to the same extent as would be afforded to nationals of the country in question.

As regards salvage charges, the laws of the country in which the salvage takes place shall be applicable.

Goods salvaged from a stranded or shipwrecked vessel shall not be subject to any Customs duties unless they are admitted into the country as articles of consumption.

Article 21.

The Contracting Parties undertake that Finnish workers employed in Poland and Polish workers employed in Finland shall be treated on a footing of perfect equality with national workers as regards the exercise of their trade, unless such trade is reserved by law for nationals of the country, and also as regards social insurance.

The detailed measures for the application of the above principle in regard to social insurance shall be laid down in a special agreement.

Article 22.

Except as otherwise provided in the present Treaty, the two Contracting Parties undertake to accord one another in their respective territories most-favoured-nation treatment as regards the various administrative or other formalities which are entailed by the application of the present Treaty.

Article 23.

Neither of the Contracting Parties may, by virtue of the provisions of the present Treaty, lay claim to the same privileges as those which the other Contracting Party has accorded, or may hereafter accord, to a neighbouring State with a view to facilitating local traffic in a zone having a maximum depth of 15 kilometres on each side of the frontier.

Neither may Finland, by virtue of the present Treaty, claim the privileges arising from the provisional regime in force between the Polish and German portions of Upper Silesia.

Further, Poland may not by virtue of the present Treaty, lay claim :

to the regime governing the importation of wines and other alcoholic beverages, which was conceded by Finland to France under Article VI of the Commercial Convention¹ concluded between those two countries on July 13, 1921 ;

or to the advantages which Finland has conceded or may hereafter concede to Esthonia with a view to preserving and developing her traditional trade relations with that country.

It is understood, however, that if the preferential Customs tariff conceded by Finland to Esthonia should be either wholly or in part conceded to a third State, the same advantages shall immediately and unconditionally be conceded to Poland to the same extent and for so long as Esthonia and the third State shall continue to enjoy them.

Article 24.

The present Treaty shall be ratified and the ratifications shall be exchanged at Warsaw as early as possible.

It shall come into force on the fifteenth day after the exchange of ratifications.

The Treaty shall be concluded for a period of six months. If it is not denounced at least three months before the expiration of this period, it shall be extended by tacit agreement for an indefinite period ; it may be denounced at any time.

Should the Treaty be denounced, it shall continue in force for three months reckoned from the date on which one of the Contracting Parties shall have notified the other of its intention to terminate the Treaty.

In faith whereof, the Plenipotentiaries of the two countries, being duly authorised for that purpose, have signed the present Treaty and have thereto affixed their seals.

Done at Warsaw, in duplicate, on November 10, 1923.

(L. S.) HJ. J. PROCOPE.

(L. S.) HENRI STRASBURGER.

(L. S.) MARIAN SZYDLOWSKI.

¹ Page 445 of this Volume.

ANNEX A

IDENTITY CARD

for commercial travellers. For the year 19..... No. of identity card.....
 (Government arms)

Valid for Poland and Finland

Bearer :

(Christian name and surname)

Done at on 19.....

(Seal)

(Signature of competent authority)

Certified that the bearer of this card possesses a (here give name of factory or business) at
 under the title of
 is employed as commercial traveller in the firm of
 at which
 possesses a (give name of factory or business) at that place.

The bearer of this card intends to solicit orders and to make purchases on account of his firm and
 of the following firm(s) (give name of factory or business) at It is
 further certified that the said firm(s) $\frac{\text{is}}{\text{are}}$ bound to pay the taxes required by law for the exercise of
 its
 their trade (or industry) in this country.

Description of bearer :

Age

Height

Hair

Special marks

Signature of bearer :

NOTE.

The bearer of this card shall not be entitled to solicit orders or to make purchases except when
 travelling on account of the above-mentioned firm(s). He may carry samples with him, but not goods.
 He must also comply with the regulations in force in each State.

Note. — Where alternative words appear in the specimen form, sufficient room should be left in the
 identity card form to allow either wording to be inserted, according to the requirements of the case.

ANNEX B.

REPUBLIC OF FINLAND.

Chamber of commerce of

IDENTITY CARD

for commercial travellers employed by Finnish firms.

Valid for one year, No. of card
reckoned from

Christian name and surname

Residing at

Done at on the..... 19.....

Seal of the
Chamber of CommerceChairman of the Chamber
of Commerce
P.T.O.(a) Certified that the bearer of this card
is a commercial traveller in the employment of a firm (*)

(b) is a manager in the employ of a firm (*)

(c) possesses (*)
at
trading under the name ofThe bearer of this card intends to solicit orders and to make purchases on account of this firm and
on account of the following firms :

1. at

2. at

3. at

4. at

Certified that the firm(s) in question $\frac{\text{is}}{\text{are}}$ authorised to carry on $\frac{\text{its}}{\text{their}}$ trade (or industry) inFinland and that $\frac{\text{it pays}}{\text{they pay}}$ the taxes as provided by law for that purpose.

Description of bearer :

Age

Height.....

Hair.....

Special marks

Signature of bearer :

NOTE.

The bearer of this card shall only be entitled to solicit orders or make purchases when travelling,
and exclusively on account of the above-mentioned firm(s).

He may take with him samples or models, but not goods.

* Give name of factory or business.

N.B. — Sub-head (a) of the form should alone be filled in for commercial travellers ; sub-head (b)
for managers ; and sub-head (c) for commercial or industrial establishments. The sub-heads which do
not apply should be struck out.

FINAL PROTOCOL.

When proceeding to sign, on this day, the Treaty of Commerce and Navigation concluded between Finland and Poland, the Plenipotentiaries of the two Contracting Parties, being duly authorised for that purpose, have further agreed on the following provisions :

As regards *Article 3* :

It is agreed that the provisions of Article 3 regarding civil and commercial companies shall apply not only to all such companies of every description, including co-operative societies, but also to Finnish associations which are duly constituted under the laws of Finland and are of an economic character.

As regards *Article 11* :

Paragraph 1 : In conformity with the provisions of Article 11 concerning import duties and taxes, the two Contracting Parties declare that it would be repugnant to the spirit of the present Commercial Treaty to impose surcharges or co-efficients of increase on import duties in respect of the products of the soil and the industrial products of the other Party.

Paragraph 2 : Notwithstanding the most-favoured-nation principle, Poland will not claim the Customs reductions provided in Article 2 of the Commercial Convention concluded between Finland and France on July 13, 1921. This reservation shall not, however, apply to the products enumerated in the annexed List A, which originate in or come from Poland ; in regard to such products Poland shall, so long as the Convention with France remains in force, enjoy the same advantages as have been conceded to the latter country. As regards the other products, referred to in Article 2 of the aforesaid Convention, which are not specified in the above-mentioned list, Poland shall enjoy the same treatment as is conceded to France if the privileges thus accorded to France in respect of these products should at any time after the signature of the present Treaty be conceded to more than one third Power.

Finland shall not claim the Customs reductions which Poland has conceded to France under the Commercial Treaty concluded between the two last-named countries on February 6, 1922 ; it is, however, agreed that this reservation shall not apply to the products originating in and coming from Finland which are enumerated in the annexed List B ; in regard to these products Finland shall, so long as the Convention with France is in force, enjoy the same advantages as have been conceded to the latter country. In view of the fact that Poland has already granted the Customs reductions mentioned in the aforesaid Treaty to other Powers under the most-favoured-nation clause, she undertakes to accord to Finland the same advantages, in addition to those appearing in List B referred to above, if Finland should accord to Poland all the Customs reductions which she has accorded to France, and which do not appear in the List A referred to above.

As regards *Article 13* :

It is understood that the provisions of Article 13 regarding the conditions governing transit in no way limit the right of the Polish Government to prohibit or restrict the transit of arms and military equipment in conformity with Article 22, section 4, of the Treaty¹ signed on March 18, 1921, at Riga, between the Polish Republic, of the one part, and the Federal Socialist Republic of the Russian Soviets, the Socialist Republic of the White-Ruthenian Soviets and the Socialist Republic of the Ukrainian Soviets, of the other part.

¹ Vol. VI, page 51 of this Series.

As regards *Article 15* :

The Contracting Parties may require that the certificates referred to in Article 15 shall show :

(1) In the case of raw materials properly so-called, that they originate in the other country or have been so thoroughly transformed therein that they have lost their original identity.

(2) In the case of a manufactured product, that at least one-half of its value is represented by the value of the raw material originating in the other country and by the labour expended on it therein.

Certificates of origin shall be issued either by the Chambers of Commerce to which the consignor is responsible or by any other authority approved by the country of destination. They must be endorsed by a diplomatic or consular representative in the country of destination.

If the consignor has reason to fear that, in spite of the certificate of origin accompanying the goods, the latter may give rise to dispute, he may obtain a certificate of verification, confirming the certificate of origin ; this certificate of verification shall be drawn up and signed both by the authority which issued the certificate of origin and by an expert to be designated by the diplomatic or consular representative of the country of destination. The documents or papers necessary for the verification of the goods shall be delivered to the said expert should he so desire. If the goods are accompanied by a certificate of verification, they shall not be subject to any legal expert examination in the Customs unless there are grounds for suspecting fraud or substitution.

Certificates of origin shall not be required for postal packets when their contents are not of a commercial character.

As regards *Article 23* :

Apart altogether from the provisions of Article 23, Poland may not lay claim, in virtue of the present Treaty :

(a) To the privileges as regards the obligation to employ pilots which Finland has conceded to Sweden, and which are set forth in the Declaration of August 17, 1872, and the Decree of May 21, 1920, even if the privileges conceded by the aforesaid Declaration should hereafter be extended to Swedish vessels of a net burden not exceeding 125 registered tons ;

(b) Or to the privileges which Finland has conceded, or may hereafter concede, to Russia as regards fishing and sealing in the territorial waters of the Arctic Ocean.

It is, however, agreed that if the privileges in regard to fishing and sealing conceded by Finland to Russia should be conceded, either wholly or in part, to a third State, the same privileges shall be extended at once and unconditionally and in the same measure to Poland, so long as Russia and the aforesaid third State shall continue to enjoy them.

This Protocol shall be ratified and shall come into force at the same time as the Treaty. Its duration shall be the same as that of the Treaty, and its provisions shall have the same force and effect as if they formed part of the text of the Treaty.

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

Done at Warsaw, in duplicate, on November 10, nineteen hundred and twenty-three.

(L. S.) H. J. PROCOPE.

(L. S.) HENRI STRASBURGER.

(L. S.) MARIAN SZYDŁOWSKI.

LIST A.

No. in
Finnish
Tariff.

Description of goods.

Preserved food in hermetically sealed tins :

141. Meat, and animal products.
147. Dessert fruits and berries, vegetables and edible mushrooms of various kinds.

Spun silk even if combined with other textile fabrics :

232. Silk in small packages for retail trade, such as skeins, reels, etc.

*Pure wool or mixed wool fabrics
(except wool mixed with silk) :*

Carpets.

268. Knotted, not more than 180 knots per metre.
269. More than 180 knots per metre.
270. Imitation plush, not knotted, in lengths or cut.
271. Other kinds.
272. Velvet, imitation velvet, plush, imitation plush, in lengths or cut.

Ribbons, cords and braids, not otherwise specified, even if combined with metal, etc. :

- of cotton or other vegetable materials :
281. Ribbons, cords and braids, of plush and velvet.
— of wool.
283. Ribbons, cords and braids, of plush and velvet.
— of silk.
285. Pure silk.
286. Mixed Silk.

Lace, lace and net fabrics not otherwise specified :

- of cotton or vegetable materials not otherwise specified.
287. Net for curtains, not less than 50 cm. wide.
288. Other kinds.
289. Made of pure flax or with the addition of fibre other than wool or silk.

Hats complete or partly trimmed :

311. Ornamented with flowers or feathers.
313. Other kinds, partly of silk, trimmed or ornamented.
323. Corsets, pure silk or half-silk.

Dresses and wearing apparel, miscellaneous :

328. Manufactured with a half-silk fabric.
333. Umbrellas and parasols of silk or half-silk.
337. Flowers, fruit and artificial plants made chiefly from textile materials, paper, straw or other similar materials ; imitation butterflies, beetles, feathers, etc., made from similar materials, to serve as ornaments.
338. Parts of artificial flowers and of other articles specified above to serve as ornaments.

Metal and spun-gold filigree work :

341. Fabrics, ribbons, braids, fringes, lace, lace fabrics, net and hosiery.

*Handbags, portfolios, cases and boxes, purses, lamp-shades, wallets with or without fittings,
covered on the outside with textile fabrics :*

344. Covered with pure silk or half-silk fabric.
345. Other kinds.

No. in Finnish Tariff.	Description of goods.
	<i>Fully manufactured articles in wood, miscellaneous :</i>
	— of not more than 2 kilogrammes net each :
379.	Imitation bronze, gilt or silvered, carved or inlaid.
380.	Coloured, waxed, lacquered, polished and painted or varnished.
	<i>Ambrein, celluloid, eburin, galalith and other similar mouldable materials not otherwise specified :</i>
462.	Other products not otherwise specified, consisting partly of non-precious metals, fabrics or trimmings, excluding undeveloped films.
	<i>Leather goods :</i>
	Boots and shoes.
473.	Covered with silk or half-silk.
474.	Turned, other kinds.
475.	Patent leather.
479.	Leather gloves, including those partly made of fabric, miscellaneous.
481.	Boxes, belts, parts of belts and braces, cases, wallets and purses, leather handbags, with or without trimmings, even if other materials are included—weight not more than 0.5 kgs. each.
588.	Table knives and forks, with handles of ivory, mother-of-pearl, china or tortoise-shell ; or gilt or silver-plated.
597.	Scissors, not specified, hair-cutting machines, corkscrews, sugar-tongs and nail-cutters, and also nut-crackers, gilt or silver-plated.
	<i>Luxury articles and other articles employed chiefly or solely as ornaments and of no practical use :</i>
783.	Of porcelain.
	<i>Soaps :</i>
828.	Scented soaps, toilet soaps and similar products ; liquid or soft soaps in tubes, bottles and other similar receptacles of all kinds ; transparent soaps.
	<i>Ethers, alcoholic essences not mentioned elsewhere, volatile oils, perfumery, cosmetics, etc.</i>
862.	Ether of vinegar and of fruits ; essence of cognac, of arrack, etc. ; ethers and essences dissolved in alcohol, and other ethers and essences not specially mentioned.
	<i>Articles not included elsewhere :</i>
952.	Toys and Christmas-tree ornaments of all kinds, and parts of such.

LIST B.

No. in Polish Tariff.	Description of goods.
Ex. 35.	Cheese : 1. Fine. 2. Other than Section 1.
Ex. 43.	Pastes and glues, gelatines.
Ex. 46.	Brushes.
Ex. 55.	Skins, tanned : 1. Outer skins, supple, not varnished. 2. Small skins : b. Patent leathers. 3. Hard sole leather. 4. Leather for soles and straps.

No. in Polish Tariff.	Description of goods.
Ex. 57.	Skin or leather wares : 1. a. Boots and shoes weighing more than 2 kilogrammes per pair ; b. Weighing from 1,000 to 2,000 grammes per pair ; c. Weighing from 600 to 1,000 grammes per pair. 2. Patent leather boots and shoes.
Note.	— Leather cut and stitched for boots and shoes (for boot legs). 4. a. Saddlery, harness. b. Driving-belts, finished, stitched. c. Driving-belts, finished, not stitched.
Ex. 68.	Celluloid of all colours.
Ex. 76.	China articles : 1. White or unicoloured, etc. 2. Painted or with designs, etc. 3. Vases, statuettes, etc.
Ex. 88	Rubber : 1. c. Combined with other materials. 3. Rubber shoes, etc.
Ex. 113.	Compounded medicines and products prepared in doses : 1. Compounded medicines, importation of which is permitted in virtue of special administrative lists ; all chemical and pharmaceutical products prepared in doses ; extracts employed in medicine.
Ex. 120.	Soaps : 1. Toilet and medicinal. 2. Other kinds.
Ex. 167.	Machinery and apparatus : 1. Machinery of cast iron, iron, steel and other materials. Locomotives, etc. Steam turbines. Machinery for textile industry. B. Electrical machinery. C. Agricultural machinery ; Motor-driven ploughs, etc.
186.	Wool, combed, spun, twisted.
187.	Cotton fabrics, unbleached and bleached.
188.	Cotton fabrics, dyed, etc.
199.	Woollen fabrics, not specially mentioned.
Ex. 205.	Knitted materials and articles ; hosiery and trimmings. 1. Material for hosiery and knitted materials. c. of wool. d. of all kinds.
207.	Lace and embroidery, etc.
Ex. 215.	Fancy articles and toilet articles not specially mentioned, toys. 4. Toys. a. Of all kinds, of bone, etc.

EXCHANGE OF NOTES.

I. THE FINNISH MINISTER AT WARSAW TO THE POLISH MINISTER FOR FOREIGN AFFAIRS.

No. 430.

WARSAW, November 13, 1923.

YOUR EXCELLENCY,

I am instructed by my Government to inform you as follows :

Under the terms of Articles 2 and 3 of the Treaty of Commerce concluded at Warsaw on the 10th instant between the Polish Republic and the Republic of Finland, nationals and also civil and commercial companies of either of the Contracting Parties shall have free and unhindered access to the Courts and authorities of the other Party under the same conditions as its own nationals, provided that they conform to its laws and regulations.

As these articles, however, make no mention of court charges, exemption from the *judicatum solvi* security, or free legal assistance, my Government thinks that it would be expedient to settle these questions by means of a special agreement.

The Finnish Government accordingly hereby undertakes that, subject to reciprocity on the part of the Government of the Polish Republic, Polish nationals and also civil and commercial companies in Finland shall not be subjected to payment of court charges other or higher than those paid by Finnish nationals or Finnish civil and commercial companies, and that they shall be exempt from the obligation to deposit the *judicatum solvi* security in accordance with Article 17 of the Hague Convention¹ of July 17, 1905, concerning Civil Procedure. Polish nationals shall likewise be granted the benefit of free legal assistance in Finland on the same terms as Finnish nationals, subject to the conditions and within the limits laid down in Part IV of the said Convention.

This undertaking shall be binding on the Finnish Government as soon as the Polish Government has replied and has given a similar undertaking to the Finnish Government concerning Finnish nationals in Poland.

It is understood that the mutual undertaking thus assumed by the two Governments may at any time be abrogated by a unilateral declaration of either of the Parties, without any fixed time limit.

In bringing the foregoing to your notice, I venture to hope that my Government's proposal may meet with a favourable reception from the Government of the Polish Republic.

I have the honour to be, etc.

ERIK EHRSTROM.

2. THE POLISH MINISTER FOR FOREIGN AFFAIRS TO THE FINNISH MINISTER AT WARSAW.

No. D.VI.2555/23.

WARSAW, November 13, 1923.

YOUR EXCELLENCY,

By Note No. 430 of to-day's date you inform me of the proposal made by the Government of the Republic of Finland to the Government of the Polish Republic that the questions of court charges, exemption from the *judicatum solvi* security and free legal assistance should be settled by an exchange of Notes.

¹ British and Foreign State Papers, Vol. 99, page 990.

I have the honour to acknowledge receipt of your communication and to request you to inform the Finnish Government that the Government of the Polish Republic agrees to the proposal made to it by the Government of the Republic of Finland and that, for its part, it hereby undertakes, subject to reciprocity, that Finnish nationals and also Finnish civil and commercial companies in Poland shall not be subjected to payment of court charges other or higher than those paid by Polish nationals and Polish civil and commercial companies, that they shall be exempt from the obligation to deposit the *judicatum solvi* security in accordance with Article 17 of the Hague Convention of July 17, 1905, concerning Civil Procedure, and that Finnish nationals shall be granted the benefit of free legal assistance in Poland on the same terms as Polish nationals, subject to the conditions and within the limits laid down in Part IV of the said Convention.

It is understood that the mutual undertaking thus assumed by the two Governments may at any time be abrogated by a unilateral declaration of either of the Parties without any fixed time limit.

I have the honour to be, etc.

DMOWSKI.

3. THE POLISH MINISTER FOR FOREIGN AFFAIRS TO THE FINNISH ACTING
CHARGÉ D'AFFAIRES AT WARSAW.

No. D.V.7666/23.

WARSAW, *December 13, 1923.*

SIR,

I have the honour to inform you that the provisions of the Treaty of Commerce and Navigation, signed on November 10, between Poland and the Republic of Finland will also extend to the territory of the Free City of Danzig as from the date of the coming into force of the said Treaty.

I have the honour to be, etc....

DMOWSKI.

4. THE ACTING FINNISH CHARGÉ D'AFFAIRES AT WARSAW TO THE POLISH MINISTER
FOR FOREIGN AFFAIRS.

No. 480.

WARSAW, *December 13, 1923.*

YOUR EXCELLENCY,

I have the honour to acknowledge receipt of your Note D.V.7666/23 of to-day's date, informing me that the provisions of the Treaty of Commerce and Navigation, signed on November 10, 1923, between Poland and the Republic of Finland will also extend to the territory of the Free City of Danzig as from the date of the coming into force of the said Treaty.

I have the honour to be, etc.

C. ERNST.