

N° 1688.

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**FINLANDE ET SUÈDE**

Accord commercial, avec protocole  
final et déclaration. Signés à  
Stockholm, le 14 décembre 1927.

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**FINLAND AND SWEDEN**

Commercial Agreement, with Final  
Protocol and Declaration. Signed  
at Stockholm, December 14, 1927.

## TEXTE FINNOIS. — FINNISH TEXT.

N<sup>o</sup> 1688. — SUOMEN JA RUOTSIN VÄLINEN KAUPPASOPIMUS<sup>1</sup>  
 ALLEKIRJOITETTU TUKHOLMASSA JOULUKUUN 14 PÄIVÄNÄ  
 1927.

*Finnish and Swedish official texts communicated by the Swedish and Finnish Ministers for Foreign Affairs. The registration of this Treaty took place April 23, 1928.*

HÄNEN MAJESTEETTINSA RUOTSIN KUNINGAS, toiselta puolen, JA SUOMEN TASAVALLAN PRESIDENTTI, toiselta puolen, ovat, merenkulkusuhteiden tultua järjestetyiksi Ruotsin ja Suomen välisellä sopimuksella<sup>2</sup> 26 päivältä toukokuuta 1923, haluten edelleen vahvistaa ja kehittää taloudellisia suhteita molempien maiden välillä, sopineet kauppasopimuksen tekemisestä ja siinä tarkoituksessa täysivaltuutetuiksi edustajikseen määränneet :

HÄNEN MAJESTEETTINSA RUOTSIN KUNINGAS :

Ulkoasiainministerinsä, Hänen Ylhäisyytensä Jonas Eliel LÖFGRENIN ; ja

SUOMEN TASAVALLAN PRESIDENTTI :

Ulkoasiainministerin, professori Kaarle Väinö VOIONMAAN ja Suomen erikoislähettilään ja täysivaltaisen ministerin Tukholmassa Jarl Werner SÖDERHJELMIN ;

jotka, vaihdettuaan hyvässä ja asianmukaisessa muodossa oleviksi havaitut valtakirjansa, ovat sopineet seuraavasta :

## I Artikla.

Kummankin sopimuspuolen kansalaiset voivat tässä kohdin voimassa olevia määräyksiä noudattamalla vapaasti saapua toisen sopimuspuolen alueelle sekä esteettömästi oleskella siellä ja asettua sinne asumaan. Mainituissa suhteissa he nauttivat samaa kohtelua kuin suosituimman maan kansalaiset.

Kummankin sopimuspuolen kansalaiset nauttivat, mikäli ei tässä sopimuksessa toisin määrätä, toisen sopimuspuolen alueella kaikissa kohdin ja erittäinkin kaupan, teollisuuden, käsiteollisuuden ja muiden elinkeinojen harjoittamisessa, irtaimen ja kiinteän omaisuuden hankinnassa ja hallinnassa sekä sellaisen omaisuuden käytössä samaa kohtelua kuin suosituimman maan kansalaiset.

Kumpikaan sopimuspuoli ei saa asettaa toisen maan kansalaisille muita tai suurempia veroja, maksuja tai rasituksia, olkoopta ne minkälälaatuisia tahansa, kuin mitä nyt tai vastedes kannetaan maan omilta tai suosituimman maan kansalaisilta.

<sup>1</sup> The exchange of ratifications took place at Helsingfors, April 16, 1928.

<sup>2</sup> Vol. XVIII, page 57, of this Series.

ei millään ehdolla saa kantaa toisen sopimusmaan tavaroista suurempaa määrää tai rasittavammalla tavalla kuin samanlaisista suosituimman maan tavaroista kannetaan.

### 9 Artikla.

Mitä kauttakuljetukseen tulee, ovat sopimuspuolten<sup>1</sup> kesken voimassa kauttakulkevapaudesta Barcelonassa 20 päivänä huhtikuuta 1921 laaditun kansainvälisen yleissopimuksen ja säännön määräykset, sitoutuen sopimuspuolet keskenään soveltamaan suosituimman kansan kohtelun periaatetta.

### 10 Artikla.

Toisen sopimusmaan alueitse kuljetettavat tavarat, olivatpa mitä alkuperää tahansa, pantuina tai panematta varastoon vapaasatamassa, vapaavarikkoon, tullivarikkoon, kauttakulku- tai muuhun tullivarastoon, nauttivat, toisen sopimuspuolen alueelle tuotaessa, tuotitilien ja kaikkien muiden maksujen puolesta sekä kaikissa muissa kohdin ainakin yhtä suopeaa kohtelua kuin jos olisivat tuodut suoraan alkuperämaasta.

### 11 Artikla.

Toisen sopimuspuolen alueelta tulevia tavaroita ei saa toisen sopimuspuolen alueella rautateillä toimituksen ja kuljetuksen puolesta tahi kuljetusmaksun tai kuljetuksesta aiheutuvien yleisten maksujen suhteen kohdella epäedullisemmin kuin samanlaisia kotimaisia tai suosituimmasta maasta tulleita tavaroita samaan suuntaan ja samaa liikennematkaa kuljettaessa.

### 12 Artikla.

Tavaroita toisesta maasta toiseer tuotaessa ei alkuperätodistuksia yleensä vaadita. Kuitenkin voi kumpikin sopimuspuoli, taatakseen toisen sopimuspuolen alueelta peräisin oleville tavaroille edellisissä artikloissa säädetyt edut, mikäli nämä edut johtuvat tavarain alkuperästä, vaatia, että sen alueelle tuotujen tavaroiden mukana tulee olla alkuperätodistus.

Sellaisten todistusten muotoon ja sisällykseen sekä niiden käytön yleisiin periaatteisiin nähden sopimuspuolet myöntävät toisilleen molemmin puolin suosituimman kansan kohtelun.

### 13 Artikla.

Sopimuspuolet sitoutuvat toisiinsa soveltamaan teollisen omistusoikeuden suojelemisesta Parisissa 2 päivänä maaliskuuta 1883 tehdyn ja Washingtonissa 2 päivänä kesäkuuta 1911 tarkastetun kansainvälisen yleissopimuksen määräyksiä<sup>2</sup>.

<sup>1</sup> Vol. VII, page 11 ; Vol. XI, page 406 ; Vol. XV, page 304 ; Vol. XIX, page 278 ; Vol. XXIV, page 154 ; Vol. XXXI, page 244 ; Vol. XXXV, page 298 ; Vol. XXXIX, page 166 ; Vol. LIX, page 344 ; and Vol. LXIX, page 70, of this Series.

<sup>2</sup> *British and Foreign State Papers*, Vol. 104, page 116.

## 14 Artikla.

Sopimuspuolet myöntävät toisilleen vastavuoroisesti oikeuden nimittää konsuliedustajia kaikkiin niihin toisen sopimuspuolen satamiin ja kauppapaikkoihin, joihin minkä kolmannen valtion tahansa sallitaan konsuliedustajia asettaa.

Kummankin sopimuspuolen konsuliedustajat nauttivat, saatuaan asianomaisen tunnustuksen, toisen sopimuspuolen alueella samoja etuoikeuksia ja vapautuksia sekä samaa toimivaltaa, jotka siellä nyt ovat myönnettyinä tai vastedes myönnetään jonkun kolmannen vallan konsuliedustajille. Kuitenkaan he eivät saa vaatia näitä etuoikeuksia, vapautuksia ja toimivaltaa laajemmalti, kuin mitä viimeksimainitun sopimuspuolen konsuliedustajille myönnetään ensiksimmäitun sopimuspuolen alueella.

## 15 Artikla.

Tämän sopimuksen määräysten nojalla sopimuspuolet eivät voi vaatia itselleen :

a) niitä erikoisetuja, jotka toinen sopimuspuoli on myöntänyt tai vastedes myöntää toisille siihen rajoittuville valtioille rajaseudun paikallisliikenteen helpottamiseksi alueella, joka yleensä rajan kummallakaan puolen ei saa ulottua 15 kilometriä kauemmaksi siitä ;

b) niitä etuja, jotka Ruotsi on myöntänyt Tanskalle kalastaja-alusten tulo- ja lähtöselvityksestä 29 päivänä joulukuuta 1913 tehtyyn selityskirjaan liittyvässä, 25 päivänä toukokuuta 1917 annetussa kuninkaallisessa asetuksessa, joka koskee tanskalaisten kalastajain oikeutta Ruotsin satamissa myydä saamiensa tuoreita kaloja, eikä myöskään etuja, jotka Ruotsi kauttakuljetuksessa on myöntänyt Norjalle, sikäli kuin näitä etuja ei myönnetä jollekulle muullekin valtiolle ;

c) niitä etuja, jotka Suomi on myöntänyt tai vastedes myöntää Virolle säilyttääkseen perinnäistapain mukaisen kaupankäynnin tämän maan kanssa, eikä niitä etuja, jotka Suomi on myöntänyt tai vastedes myöntää Venäjälle kalastuksessa ja hylkeenpyynnissä aluevesillään Pohjoisella Jäämerellä, sikäli kuin näitä etuja ei myönnetä jollekulle muullekin valtiolle ; tai

d) niitä etuja, jotka mainitaan Suomen ja Ranskan kesken 13 päivänä heinäkuuta 1921 tehdyn kauppasopimuksen <sup>1</sup> 6 artiklassa ja koskevat viinien ja muiden alkoholipitoisten aineiden tuontia Suomeen.

## 16 Artikla.

Tämä sopimus on tehty ruotsiksi ja suomeksi, ja kumpikin teksti on sopimusta tulkittaessa oleva yhtä todistusvoimainen.

## 17 Artikla.

Tämä sopimus on Hänen Majesteettinsa Ruotsin Kuninkaan ja Suomen Tasavallan Presidentin ratifioitava edellyttäen, että asianomaiset eduskunnat sen hyväksyvät. Ratifioimisasiakirjat vaihdetaan Helsingissä niin pian kuin suinkin.

Se tulee voimaan viidentoista päivän kuluttua ratifioimisasiakirjain vaihtamisesta ja pysyy voimassa, kunnes kuusi kuukautta on kulunut siitä päivästä, jona jompikumpi sopimuspuoli on sen sanonut irti.

<sup>1</sup> Vol. XXIX, page 445, of this Series.

## 12 artiklaan.

Jommankumman sopimusmaan valtioviranomaisten antamiin alkuperätodistuksiin ei vaadita toisen maan konsuli- tai muun viranomaisen vahvistusta.

Sellaisesta muussa järjestyksessä annettujen alkuperätodistusten vahvistuksesta ei saa kantaa suurempaa maksua kuin 1 kruunu Ruotsissa ja 10 markkaa Suomessa. Jokainen alennus tai vapaus, jonka toinen sopimusmaa näissä maksuissa myöntää mille kolmannelle maalle tahansa, on vastavuoroisuutta edellyttäen myönnettävä myös toiselle sopimusmaalle.

## 17 artiklaan.

Jos Ruotsin nykyiset lihan tullimäärät korotetaan, pidättää Suomi itselleen oikeuden tämän sopimuksen irtisanomiseen siten, että se lakkaa olemasta voimassa kuukauden kuluttua irtisanonnan tapahtumisesta.

Molemmat sopimuspuolet ovat yhtä mieltä, että kaksoisverotusta suoranaisen, verotuksen alalla on näiden maiden välillä vältettävä, ja selittävät olevansa valmiit ryhtymään neuvotteluihin sitä tarkoittavien erikoissopimusten aikaansaamiseksi.

Sopimuspuolet katsovat, että suosituimmuuden myöntämistä koskeviin tämän sopimuksen määräyksiin ei voida vedota tahdottaessa päästä nauttimaan sellaista kohtelua verotuksessa, jota kaksoisverotuksen välttämiseksi sovelletaan kolmanteen valtioon sen kanssa määrättyjen verolähteiden verottamisoikeuden jakamisesta tehdyn erikoissopimuksen nojalla.

Ruotsin ja Venäjän väliset, konsulilaitoksesta <sup>1</sup> 9 päivänä marraskuuta 1909 laadittu selityskirja ja osakeyhtiöiden tunnustamisesta 10 päivänä toukokuuta 1915 tehty sopimus, jotka Helsingissä 11 päivänä marraskuuta 1919 tapahtuneella noottivaihdolla ovat selitetyt edelleen voimassa oleviksi Ruotsin ja Suomen välillä, lakkaavat olemasta voimassa tämän kauppasopimuksen voimaantulopäivästä lukien.

Vakuudeksi ovat sopimuspuolien täysivaltaiset edustajat allekirjoittaneet tämän pöytäkirjan kauppasopimuksen olennaisena osana.

Tehtiin Tukholmassa, kahtena kappaleena, 14 päivänä joulukuuta 1927.

(L. S.) Väinö VOIONMAA.

(L. S.) Werner SÖDERHJELM.

## SELITYSKIRJA.

Tänään Ruotsin ja Suomen välillä tehtyä kauppasopimusta allekirjoitettaessa ovat molempien sopimuspuolien edustajat siihen asianmukaisesti valtuutettuina sopineet seuraavista määräyksistä :

Ylläpitääkseen perinnäistapoihin nojautuvaa pienten alusten välittämää halkojen, kalojen ja maataloustuotteiden rajakauppaa Ruotsin ja Suomen välillä, sopimuspuolet

<sup>1</sup> *British and Foreign State Papers*, Vol. 102, page 795.

<sup>1</sup> TRANSLATION.

## No. 1688. — COMMERCIAL AGREEMENT BETWEEN FINLAND AND SWEDEN. SIGNED AT STOCKHOLM, DECEMBER 14, 1927.

HIS MAJESTY THE KING OF SWEDEN, of the one part, and THE PRESIDENT OF THE REPUBLIC OF FINLAND, of the other part, having in view that shipping communications between Sweden and Finland were the subject of an agreement dated May 26, 1923, and being desirous of further strengthening and developing the economic relations between the two countries, have determined to conclude a commercial agreement, and have for this purpose appointed as their Plenipotentiaries :

HIS MAJESTY THE KING OF SWEDEN :

His Excellency Jonas Eliel LÖFGREN, His Minister for Foreign Affairs ;

THE PRESIDENT OF THE REPUBLIC OF FINLAND :

Professor Kaarle Väinö VOIONMAA, Minister for Foreign Affairs ; and  
M. Jarl Werner SÖDERHJELM, Envoy Extraordinary and Minister Plenipotentiary of Finland at Stockholm ;

Who, having exchanged their full powers, found in good and due form, have agreed as follows :

*Article 1.*

The nationals of the Contracting Parties shall be entitled, subject to compliance with the regulations in force, freely to enter, and to reside and settle in the territory of the other Party. They shall enjoy the same treatment in this respect as nationals of the most favoured nation.

Except as otherwise provided in this Agreement, the nationals of each of the Contracting Parties shall enjoy within the territory of the other Contracting Party the same treatment as nationals of the most favoured nation in all respects, and particularly in regard to trade, industry, manual labour or any other occupation, the acquisition and holding of movable and immovable property and the disposal of such property.

Neither of the Contracting Parties shall levy upon the nationals of the other Party any taxes, dues, or imposts whatsoever, other or higher than those which are, or may hereafter be, levied upon its own nationals or upon nationals of the most favoured nation.

*Article 2.*

Nationals of each of the Contracting Parties shall have free and unhindered access to the courts of law and other authorities in the territory of the other, and shall, in this connection, enjoy the same treatment as its own nationals as regards both fees and all other matters. As regards the paying into court of security for judicial costs and as regards free legal aid, any special agreements which have been, or may hereafter be, concluded, shall be applied on both sides.

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

*Article 3.*

Nationals of each of the Contracting Parties shall be exempt in the territory of the other from all forced national loans or other compulsory levies, as well as from all other contributions, of whatever kind, which may be exacted for war purposes, or in exceptional circumstances.

They shall similarly be exempt from all compulsory military service and from all taxes or other charges in lieu thereof. As regards military requisitions and other similar contributions, they shall receive treatment in no respect less favourable than that accorded to nationals of the country or to nationals of the most favoured nation.

*Article 4.*

Joint-stock companies and other associations having an economic purpose — including commercial, industrial, financial and insurance associations — legally constituted and established in the territory of one of the Contracting Parties, shall have their legal existence recognised in the territory of the other. They may, unless prohibited by the laws of the other country, and provided that they comply with all the provisions of those laws, extend their operations to the territory of the latter country and carry on their business there in conformity with the law. They shall enjoy in that country treatment as favourable as that which is granted to like companies and associations of the most favoured nation, and shall have the same right to carry on their business and to acquire, own, and dispose of movable and immovable property therein.

The said companies and associations shall not be subject, in the other country, to taxes, dues or imposts of any kind whatsoever, other or higher than those which are, or may hereafter be, imposed upon like companies and associations belonging to the country itself or to the most favoured nation.

Apart from this, the provisions of Articles 2 and 3 relating to private persons shall, so far as they are applicable, hold good for the companies and associations referred to in this Article.

*Article 5.*

Merchants, manufacturers, and other business men who are nationals of one of the Contracting Parties, and who can produce a business identity-card issued by the competent authorities in their own country, to prove that they are authorised in that country to engage in trade or other business and that they pay the statutory taxes and dues therein, shall be entitled, subject to compliance with the prescribed formalities, to make purchases and take orders in the other country, either personally, or through travellers in their employ. They shall be entitled to carry with them samples, patterns and models, but no goods.

While thus engaged, the said business men and commercial travellers shall enjoy the same rights, privileges and immunities as are or may hereafter be granted in this respect to business men and commercial travellers of any third country whatsoever. In particular they shall not be liable in respect of such business operations for any taxes, dues or charges of any kind whatsoever, other or higher than those imposed in the case of the most favoured nation.

The Contracting Parties shall supply each other with information as to the authorities which are entitled to issue business identity-cards, and as to the regulations to be complied with by the holders of such cards when engaged in such business operations.

Articles which are liable to Customs duty or other similar charges, and which the said business men and commercial travellers carry with them as patterns, models or samples, shall be exempt in the country of importation from all Customs or other import and export duties, provided the

said articles are exported within the time specified in the regulations on the subject, and that the articles imported and subsequently reexported are identified beyond all doubt. Re-exportation may take place through any Customs office which is competent, under the regulations in force in the country, to carry out the formalities prescribed for such re-exportation.

Any import or export prohibitions or restrictions in force in the two countries shall not be modified by the foregoing provisions of this Article.

Security for the re-exportation of patterns, models and samples must be given at the time when they are imported into the other country, either by the deposit of the value of the Customs duties applicable, or by any other means approved by the authorities of the importing country. If, before the expiration of the prescribed time-limit, the said articles are presented for re-exportation at a Customs office which is competent to deal with the matter, such office shall satisfy itself by inspection that the articles presented are, in fact, those which were allowed to enter free of duty. If there is no doubt on this point, the office shall record the re-exportation, and refund, if possible immediately, the amount of duty deposited, or, should part only of the imported samples, patterns or models be exported, such part of the deposit as corresponds to the re-exported patterns, models and samples.

In addition to the special marks officially affixed to the patterns, models or samples in the exporting country for purposes of identification, the Customs authorities of the country of importation shall be entitled to affix further identification-marks if this is considered necessary in exceptional cases. No Government dues of any kind shall be payable for the affixing of such marks.

Further, in all matters relating to the importation and re-exportation of samples, patterns and models, the two Contracting Parties undertake to grant each other most-favoured-nation treatment.

#### *Article 6.*

The two Contracting Parties undertake to grant each other most-favoured-nation treatment, so far as concerns the institution or maintenance of import or export prohibitions or restrictions. No exceptions may be made in this respect, other than those which both Parties are entitled to enforce against any other country.

#### *Article 7.*

As regards import duties as well as all other charges of any kind which are levied on goods at the time of importation, each of the Contracting Parties undertakes to grant the other Party, immediately and without restriction, the benefit of any privilege, reduction or exemption which it has already conceded or may hereafter concede to any third country.

The Contracting Parties similarly undertake to grant each other most-favoured-nation treatment in regard to export duties as well as all other charges of any kind which are levied on goods at the time of exportation.

The Contracting Parties further undertake to grant each other most-favoured-nation treatment as regards Customs operations and formalities, Customs refunds, the deposit and handling of goods in Customs warehouses, and the charges in connection therewith.

#### *Article 8.*

Internal taxes levied on behalf of the State, provinces, communes or institutions, which are or may hereafter be imposed on the production, preparation or consumption of any article in the territory of one of the Contracting Parties, shall not under any pretext be levied upon the products of the other Contracting Party at higher rates or in a more burdensome manner than on the like products of the most favoured nation.



*Article 9.*

In the matter of transit, the provisions of the international Convention and Statute on Freedom of Transit, signed at Barcelona on April 20, 1921, shall apply as between the Contracting Parties, and the Contracting Parties undertake to apply the principle of most-favoured-nation treatment as between themselves.

*Article 10.*

Goods, of whatever origin which are conveyed in transit across either country, whether warehoused or not in free ports or bonded, Customs, or transit warehouses, or in other Customs establishments, shall enjoy, on importation into the other country, treatment at least as favourable as regards import duties and other charges, and in all other respects, as they would enjoy if they were imported direct from the country of origin.

*Article 11.*

Goods coming from the territory of one of the Contracting Parties shall be treated on the railways in the territory of the other Contracting Party in regard to despatch and forwarding, transport rates, and the general taxes connected with the carriage of goods, not less favourably than like goods of the latter country or goods of the most-favoured-nation when conveyed in the same direction and over the same route.

*Article 12.*

No certificate of origin shall as a general rule be required in respect of goods imported from one of the two countries into the other. Nevertheless, in order to secure to goods coming from the other country the advantages referred to in the preceding Articles, so far as the said advantages depend upon the origin of the goods, either of the Contracting Parties may require goods imported into its territory to be accompanied by a certificate of origin.

The Contracting Parties shall grant each other most-favoured-nation treatment in regard to the form and contents of such certificates and the general principles governing their employment.

*Article 13.*

The Contracting Parties undertake to apply as between themselves the provisions of the International Convention for the Protection of Industrial Property, concluded at Paris on March 20, 1883, and revised at Washington on June 2, 1911.

*Article 14.*

Each of the Contracting Parties grants the other the right to appoint consular representatives in all its seaports and commercial centres to which consular representatives of any third country are admitted.

When they have received the requisite exequatur in good and due form, the consular representatives of each of the Contracting Parties shall enjoy in the territory of the other the same privileges, immunities and powers as are, or may hereafter be, granted to the consular represent-

atives of any third Power. At the same time, neither of the Contracting Parties shall be entitled to claim for its own consular representatives more extensive privileges, immunities and powers than are granted in its own territory to the consular representatives of the other Contracting Party.

*Article 15.*

The provisions of this Agreement shall not entitle the Contracting Parties to claim:

(a) The special privileges which the other Party has granted, or may hereafter grant, to other contiguous States in regard to local traffic in frontier districts within a zone which shall not, as a rule, exceed fifteen kilometres in depth on either side of the frontier ;

(b) The privileges which Sweden has granted to Denmark under the Royal Decree of May 25, 1917, issued in pursuance of the Declaration of December 29, 1913, concerning the In-and-Out Clearing of Fishing-craft, and entitling Danish fishermen to land their catches of fresh fish in Swedish ports ; as well as the privileges which Sweden has granted to Norway in regard to transit, provided always that such privileges are not granted to any other State ;

(c) Privileges which Finland has granted or may hereafter grant to Estonia, with the object of maintaining her traditional trade exchanges with that country, or privileges which Finland has granted or may hereafter grant to Russia in respect of fishing and sealing in its territorial waters in the Arctic Ocean, provided always that such privileges are not extended to any other State ; or

(d) The privileges specified in Article 6 of the Commercial Treaty concluded between Finland and France on July 13, 1921, which relate to the importation of wines and other alcoholic liquors into Finland.

*Article 16.*

The present Agreement has been drawn up in the Swedish and Finnish languages, both texts being authentic for the interpretation of the Agreement.

*Article 17.*

This Agreement shall be ratified by His Majesty the King of Sweden and the President of the Republic of Finland, subject to the approval of the respective Parliaments. The instruments of ratification shall be exchanged at Helsingfors as soon as possible.

It shall come into force fifteen days after the exchange of ratifications, and shall remain in force until six months after the date on which it is denounced by either of the Contracting Parties.

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

Done at Stockholm, in duplicate, on December 14, 1927.

(L. S.) (Signed) Eliel LÖFGREN.

(L. S.) (Signed) Väinö VOIONMAA.

(L. S.) (Signed) Werner SÖDERHJELM.

## FINAL PROTOCOL

When proceeding this day to sign the Commercial Agreement concluded between Sweden and Finland, the Contracting Parties have further agreed on the following provisions:

*Ad Article 1.*

The provisions of this Agreement shall in no way affect the general regulations which the Contracting Parties may have issued, or may subsequently issue, in regard to the right of aliens to take or hold appointments, or the special regulations generally in force in either country providing that aliens may, in special cases or for special reasons, be refused permission to stay in the country.

The privileges referred to in this Article can, naturally, only be secured subject to the observance of the conditions and formalities prescribed under the laws in force for nationals of any other country entitled to most-favoured-nation treatment.

*Ad Article 4.*

The expression "Associations having an economic purpose" shall be understood to cover co-operative undertakings (Cooperative Societies Act).

*Ad Article 5.*

Business identity-cards shall be drawn up in accordance with a model accepted by both Parties. The counter signature of consular or other authorities shall not be required.

The provisions in section 1 of Article 5 shall not apply to the taking of orders from persons not regularly engaged in trade or other business.

The provisions of this Agreement shall not apply to pedlars or other similar itinerant traders.

*Ad Article 7.*

Sweden undertakes that, whilst the present Agreement remains in force, the existing Swedish Customs duties on cheese shall not be changed in such a way as to entail an increase in the duty on "Emmenthal" cheese coming from Finland.

*Ad Article 12.*

Certificates of origin issued by a Governmental authority of one of the Contracting States shall not require the counter signature of the consular or other authorities of the other country.

The fees charged for the counter-signature of certificates of origin issued in any other manner shall not exceed 1 crown in Sweden and 10 marks in Finland. Any reduction or exemption which either of the Contracting States may grant to any third country in respect of such fees shall also be granted, subject to reciprocity, to the other Contracting State.

*Ad Article 17.*

In the event of an increase in the existing Swedish Customs duty on meat, Finland reserves the right to denounce this Agreement, which shall in that case cease to have effect one month after the date of such denunciation.

Both Parties agree that double taxation in the matter of direct taxes, should be avoided between the two countries, and they declare their readiness to open negotiations with a view to the conclusion of special agreements on this subject.

The Parties consider that the provisions of this Agreement relating to the granting of most-favoured-nation treatment may not be cited in support of a claim to the same treatment, in matters of taxation, as may be applied in relations with third States, for the avoidance of double taxation on the basis of special agreements apportioning the rights of taxation in respect of certain classes of taxes.

The Consular Declaration of November 9, 1909, and the Agreement concluded on May 10, 1915, between Sweden and Russia with regard to the recognition of joint-stock companies, which have remained in force as between Sweden and Finland by virtue of the Notes exchanged at Helsingfors on November 11, 1919, shall cease to have effect as from the day on which the present Commercial Agreement comes into force.

In faith whereof the Plenipotentiaries of the Contracting Parties have signed the present Protocol as an integral part of the Commercial Agreement.

Done at Stockholm, in duplicate, on December 14, 1927.

(L. S.) (Signed) Eliel LÖFGREN.

(L. S.) (Signed) Väinö VOIONMAA.

(L. S.) (Signed) Werner SÖDERHJELM.

## DECLARATION

In connection with the Commercial Agreement between Sweden and Finland, signed this day, the representatives of the two Contracting Parties, duly authorised for the purpose, have agreed upon the following provisions :

In order to maintain the traditional frontier traffic in timber fish, and agricultural produce between Sweden and Finland, which is carried on by small craft, the Contracting Parties undertake to apply, in the treatment of the craft and goods and the formalities and dues connected therewith, the same principles as have hitherto been in force in this matter.

With regard to the immemorial economic relations between the populations of the frontier zones, the Contracting Parties undertake to grant each other the most favourable possible treatment in this respect also ; but they reserve the right to institute such measures as may be necessary for the supervision of the frontier.

In faith whereof the Representatives have signed the present Declaration, the provisions of which shall constitute an integral part of the aforesaid Commercial Agreement, and have thereto affixed their seals.

Done at Stockholm, in duplicate, on December 14, 1927.

(L. S.) (Signed) Eliel LÖFGREN.

(L. S.) (Signed) Väinö VOIONMAA.

(L. S.) (Signed) Werner SÖDERHJELM.