N° 2116.

PAYS-BAS ET TURQUIE

Convention de commerce et de navigation, avec protocole de signature. Signée à Angora, le 25 juillet 1928.

THE NETHERLANDS AND TURKEY

1 Traduction. — Translation.


French official text communicated by the Netherlands Minister at Berne. The registration of this Convention took place August 10, 1929.

Her Majesty the Queen of the Netherlands, of the one part, and His Excellency the President of the Turkish Republic, of the other part, being desirous of developing economic relations between the two countries, have resolved to conclude a Convention of Commerce and Navigation in conformity with the Treaty of Friendship 3 between the Netherlands and Turkey dated August 16, 1924, and have for that purpose appointed as their respective Plenipotentiaries:

Her Majesty the Queen of the Netherlands:
Baron Willem Bernard Reinier van Welderen Rengers, Her Envoy Extraordinary and Minister Plenipotentiary to the Turkish Republic;

His Excellency the President of the Turkish Republic:
Ali Chevki Bey, Deputy for Tokat, former Under-Secretary of State in the Ministry of Foreign Affairs;

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

Article I.

Products of the soil and of industry originating in Turkey and imported into the Netherlands shall not be subject to higher Customs duties, including all coefficients, than those laid down in Annex A.

Products of the soil and of industry originating in the Netherlands and imported into Turkey shall not be subject to higher Customs duties, including all coefficients, than those laid down in Annex B.

Products of the soil and of industry originating in Turkey, including those mentioned in Annex A, imported into the Netherlands, the Dutch Indies, Surinam and Curaçao, and likewise products of the soil and of industry originating in the Netherlands, the Dutch Indies, Surinam and Curaçao, including those mentioned in Annex B, imported into Turkey, shall in no case be subject to any duties coefficients, taxes or other charges higher than those which are or may hereafter be imposed on like products of the most favoured nation.

1 Traduit par le Secrétariat de la Société des Nations, à titre d’information. 1 Translated by the Secretariat of the League of Nations, for information.

2 The exchange of ratifications took place at The Hague, July 1, 1929.

The Netherlands Minister at Berne has notified the Secretary-General, on November 5, 1929 that this Convention has been denounced by Turkey with effect from November 30, 1929.

3 Vol. XXXIX, page 147, of this Series.
The same shall apply to any export duties, coefficients, taxes or other charges which are or may hereafter be levied on products of the soil and of industry exported from the territory of either Contracting Party to the territory of the other.

The guarantee of treatment on an equal footing with the most favoured nation shall likewise extend to the manner of levying import and export duties, the warehousing of goods in bond, Customs dues and formalities, the manner of verifying and analysing articles, the conditions of payment of Customs duties and of charges, and the classification and interpretation of tariffs, and to the Customs treatment and clearance of goods, whether imported, exported or in transit.

Article II.

Products of the soil and of industry originating in one of the Contracting Countries, imported into the territory of the other after passing in transit through the territory of one or more third States shall not be subject, on importation, to Customs duties or to charges other or higher than if they had been imported direct from their country of origin.

This provision shall apply both to goods in direct transit and to goods passing in transit after transhipment, repacking or warehousing.

Article III.

Either Contracting Party may, in order to establish the country of origin of the products imported, require the production by the importer of a certificate of origin, stating that the article imported is the national produce or manufacture of the said country, or that it should be so considered, having regard to the transformation or manipulation, due to economic considerations, which it has undergone therein.

Certificates of origin, prepared according to the model annexed to the present Convention (Annex C), shall be issued either by the Chambers of Commerce and Industry to which the consignor belongs, or by the Customs authorities, or by any organ or body which the country of destination may have accepted. The Government of the country of destination may require certificates of origin to be legalised by its diplomatic or consular representatives.

Certificates of origin shall not be required for postal packets when the country of destination recognises that no transactions of a commercial character are involved.

Article IV.

There shall be reciprocal freedom of commerce and navigation between the territories of the Contracting Parties. The Contracting Parties accordingly undertake not to hamper their reciprocal commercial relations by any import, export or transit prohibition or restriction.

Nevertheless, the Contracting Parties reserve the right to establish import and export prohibitions and restrictions, provided that these measures are applied to all countries or to all in which the same conditions prevail:

(1) In order to maintain the resources indispensable for the food-supply of the people and to safeguard the economic activity of the nation.

(2) For reasons of public security and for the safety of the State.

(3) For reasons of public health or to protect useful animals and plants against disease and noxious insects and parasites, in conformity with the international principles adopted in this respect.

(4) In the case of goods which constitute a State monopoly, and with a view to applying to foreign goods prohibitions and restrictions which are or may hereafter be
established by the national legislation in respect of the production, sale, transport of domestic consumption of like goods of native origin.

(5) To prevent the exportation of gold specie or gold bullion.

Article V.

The Contracting Parties undertake reciprocally to accord free transit, over the routes most suitable for international transit traffic, to passengers, baggage, goods and articles of every kind, mails, ships, boats, carriages and wagons or other means of transport, and to guarantee each other most-favoured-nation treatment in this respect.

Goods of every kind passing through the territory of either Contracting Party shall be reciprocally exempt from all Customs duties and other charges, with the exception of statistical dues and supervision and warehousing charges.

The Contracting Parties undertake not to impede transit by formalities or other measures which might restrict transit traffic, but reserve the right to take all necessary precautions to guarantee that goods, particularly such as are the subject of a State monopoly, are not clandestinely introduced into the country but actually pass through it in transit.

The provisions of this Article apply both to goods in direct transit and to goods passing in transit after transhipment, repacking or warehousing.

The transit of goods may be prohibited or restricted, provided that such measures are applied to all countries or to all in which the same conditions prevail:

1. For reasons of public security and for the safety of the State,
2. For reasons of public health or to protect useful animals and plants against disease and noxious insects and parasites, in conformity with the international principles adopted in this respect.

Article VI.

 Merchants, traders, industrialists and manufacturers who are nationals of one of the Contracting Parties, and their commercial travellers, shall enjoy in the territory of the other Party, in all matters connected with their business operations and in particular as regards the Customs facilities granted with respect to samples, the same treatment as the merchants, traders, manufacturers and commercial travellers of the most favoured nation.

The above provisions not being applicable to itinerant craftsmen or to hawkers, each Contracting Party reserves complete freedom to legislate in this respect.

Article VII.

Nationals of one of the Contracting Parties travelling to fairs or markets for purposes of business shall not be treated less favourably in the territory of the other Party than its nationals, provided they can produce an identity-card in accordance with the model (Annex D) issued by the authorities of the country of which they are nationals.

The provisions of the first paragraph shall not apply to itinerant craftsman, nor to hawkers or persons soliciting orders from persons not engaged in industry or trade, each of the Contracting Parties reserving full freedom to legislate in this respect.


Article VIII.

Subject to identification and, where necessary, the deposit of an adequate guarantee, the following articles shall be admitted free of duty, provided they are re-exported or placed in bonds within a period corresponding to the length of their use:

1. Articles imported into one of the Contracting Countries to be repaired therein. It is understood that such articles, if re-imported into the exporting country, shall be free of import duty on such re-importation. Materials or parts liable to Customs duty, which have been added to these articles in any considerable quantity during the process of repair, shall be dutiable, if the legislation of the country so requires, independently of the articles themselves and at the rate at which they would have been dutiable before being incorporated therein; the weight for duty purposes may be fixed by an estimate.

2. Packing, sacks, barrels, etc., imported from the territory of one Contracting Party into the territory of the other to be filled and thereafter re-exported.

3. Articles intended for fairs, exhibitions or shows. The parties shall be careful to specify the length of time such articles will be in use when bringing them into the country; this period may be extended, if necessary, by the Customs authorities.

Article IX.

Treatment on terms of equality with the most favoured nation may not be claimed in respect of:

1. Privileges which are or may hereafter be granted by one of the Contracting Parties in respect of frontier traffic with neighbouring countries over an area extending on both sides of the frontier and as a rule not exceeding fifteen kilometres;

2. Special privileges resulting from a Customs union;

3. Special privileges and benefits which are or may hereafter be established in respect of Customs tariffs, and generally in all other commercial matters, as between Turkey and the territories detached from the Ottoman Empire in 1923.

Article X.

Internal duties of any nature whatsoever, which are or may hereafter be imposed in the territory of one of the Contracting Parties on the production, manufacture or consumption of a product, whether on behalf of the State or of communes and corporations, shall not on any pretext be levied on the products of the territory of the other Party in a manner more onerous and vexations than on the same products of the most favoured nation.

Article XI.

The Contracting Parties undertake to make the necessary arrangements to enable traders to obtain official information regarding Customs tariffs, and particularly the rates of duty leviable on specified goods. The request should be accompanied, in accordance with the regulations of the importing country, by a sample of the goods or by a detailed description, copy or photograph thereof.

Article XII.

Ships and boats flying the flag of one of the Contracting Parties and entering or leaving the waters and ports of the other Party in ballast or with cargo, whatever may be their place of departure
or destination, shall be accorded the same treatment in all respects as national ships or boats, and shall not be subject to any due or tax of any nature whatsoever, levied in the name and on the behalf of the State, provinces, communes, or any organisation authorised thereto by the Government, other or higher than those which are or may hereafter be levied on national ships or boats.

Their cargoes, whatever may be their place of departure or destination, shall not pay other or higher duties or charges, nor be subject to other treatment, than goods imported or exported under the national flag.

Passengers and their baggage shall be treated in the same manner as if they were travelling under the national flag.

Article XIII.

The provisions of Article XII shall not apply to coastwise traffic, fishing, pilotage and the employment of pilots, towage and other port services, or to navigation in inland waters.

Article XIV.

The nationality of ships and boats shall be recognised by both Parties in accordance with the documents and certificates issued for the purpose by the competent authorities of the respective States, in conformity with the laws and regulations of each country.

Tonnage-measurement certificates and other tonnage-measurement documents issued by either Contracting Party shall be recognised by the other Party in conformity with any special arrangements which may be concluded between the two Contracting Parties.

Article XV.

Ships and boats flying the flag of either Contracting Party and entering a port of the other Party with the sole object of completing their cargo therein or of unloading or transshipping a portion thereof shall be entitled, provided that they observe the laws and regulations of the State concerned, to retain on board the portion of their cargo which is consigned to another port or to another country and to re-export such cargo without being liable to pay any duties or charges thereon, except supervision dues, which may only be levied at the lowest rate fixed for national shipping.

Article XVI.

If a vessel of one of the two Contracting Parties should be wrecked, stranded, damaged at sea or forced to put into harbour in the waters of the other Party, the vessel and its cargo shall be granted the same privileges and immunities as are granted by the laws and regulations of the country concerned, in similar circumstances, to national vessels.

Assistance and relief shall be given to the master, the crew and the passengers, both for themselves and for the vessel and her cargo, to the same extent as to nationals.

As regards the right of salvage, the laws of the country where salvage takes place shall apply.

Goods salved from a stranded or wrecked vessel shall not be subject to any Customs duties unless they are brought into the country for consumption therein.

Article XVII.

With the exception of the first and second paragraphs of Article I, the provisions of the present Convention shall be applied also by Turkey to the Dutch Indies, Surinam and Curaçao, and likewise by the Dutch Indies, Surinam and Curaçao to Turkey.
Article XVIII.

The present Convention shall be ratified, and the ratifications shall be exchanged at The Hague as soon as possible.

It shall come into force thirty days after the exchange of ratifications, and shall remain operative until the expiry of three months from the day on which it has been denounced by either Contracting Party.

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

Done in duplicate at Angora on July 25, 1928.

(L. S.) W. van Welderen Rengers.  (L. S.) A. Chevki.

ANNEX A.

<table>
<thead>
<tr>
<th>No. of Netherlands Tariff</th>
<th>Description of Goods</th>
<th>Import Duty (Fl.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>32</td>
<td>Emery</td>
<td>ad val. 8 %</td>
</tr>
<tr>
<td>35</td>
<td>Licorice:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1. Imported in loaves, cakes or pieces each weighing 3 kg. or more, or solidified in boxes, casks or other receptacles:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Sweetened with saccharine or other artificial sweetening matter</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(b) Otherwise: For each 5 % of sugar (fractions of 5 % below I to be neglected, other fractions to count as 5 %)</td>
<td></td>
</tr>
<tr>
<td>11</td>
<td>Imported in other forms:</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(a) Packed</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>Gum tragacanth</td>
<td>ad val. 8 % and</td>
</tr>
<tr>
<td>139</td>
<td>Licorice root</td>
<td>100 kg. 27. —</td>
</tr>
<tr>
<td>96 I (a)</td>
<td>Olive oil in casks</td>
<td>100 kg. 1.35</td>
</tr>
<tr>
<td>105</td>
<td>Opium</td>
<td></td>
</tr>
<tr>
<td>120 I</td>
<td>Tobacco in leaves</td>
<td></td>
</tr>
<tr>
<td>123</td>
<td>Carpets, of knotted pile</td>
<td></td>
</tr>
<tr>
<td>139 I (4)</td>
<td>Foxtail-grass</td>
<td></td>
</tr>
<tr>
<td>139 I (5)</td>
<td>Dried figs</td>
<td></td>
</tr>
<tr>
<td>139 I (6)</td>
<td>Raisins</td>
<td></td>
</tr>
<tr>
<td>139 I (7)</td>
<td>Walnuts and hazelnuts</td>
<td></td>
</tr>
<tr>
<td>139 I (8)</td>
<td>Dried almonds</td>
<td></td>
</tr>
<tr>
<td>139 I (10)</td>
<td>Saffron</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Gall-nuts, valonia, and pistachio-nuts</td>
<td></td>
</tr>
</tbody>
</table>

No. 2116
## ANNEX B.

### Duties on Import into Turkish Customs Territory.

<table>
<thead>
<tr>
<th>No. of Turkish Customs Tariff</th>
<th>Description of Goods</th>
<th>Import Duties Piastras per 100 kg.</th>
<th>Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>ex 32 (b) Cheese:</td>
<td>Dutch, including Dutch cheese in boxes</td>
<td>480</td>
<td>5</td>
</tr>
<tr>
<td>ex 51 (b) Rice:</td>
<td>Hulled</td>
<td>60</td>
<td>5</td>
</tr>
<tr>
<td>ex 109 (b) Cocoa:</td>
<td>Ground or in paste, without sugar.</td>
<td>360</td>
<td>5</td>
</tr>
<tr>
<td>111 Cocoa-butter</td>
<td>270</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>112 Cocoa and chocolate containing sugar or other alimentary products</td>
<td>350</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>ex 115 Sugar:</td>
<td>Refined, in loaves whether whole or broken, in cubes or tablets, crushed or powdered, also sugar candy</td>
<td>76</td>
<td>5</td>
</tr>
<tr>
<td>152 Skins of animals, raw, fresh, salted or steeped in lime:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Lamb and kid</td>
<td>240</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>(b) Others</td>
<td>80</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>153 Dried skins:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Lamb and kid</td>
<td>450</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>(b) Others</td>
<td>150</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>ex 202 (b) Fertilisers:</td>
<td>Superphosphates</td>
<td>exempt</td>
<td>5</td>
</tr>
<tr>
<td>134 Linseed oil</td>
<td>100</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>135 Colza, cocoanut, ground-nut, etc., oils</td>
<td>125</td>
<td>12</td>
<td></td>
</tr>
<tr>
<td>235 Packing-paper, corrugated or not, and tarred paper</td>
<td>70</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>236 Paper:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Printing- and writing-paper</td>
<td>45</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>(b) Uncut writing-paper and fine printing-paper</td>
<td>90</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>ex 249 Ordinary rough cardboard, rough on both sides, tarred, asphalted, strawboard</td>
<td>40</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>ex 270 ex (a) (1) Cabots, tea-cloths, waste cloths, grey twills, grey drills, shirtings, grey cambrics, grey longcloths and other similar unbleached fabrics, including flannelettes</td>
<td>400</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>ex (b) (6) All other bleached fabrics such as: white twills, white drills, white shirtings, white croydons, white cambrics, white longcloths, madapolam, calicoes and piqués</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ex (d) (4) Fabrics dyed in the piece of one colour, including flannelettes</td>
<td>560</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>ex (d) (5) Fabrics unenumerated elsewhere, dyed or printed, bright, glossy, damasked or figured, cretonnes, reps, striped or flowered tissues, coverings and similar fabrics manufactured of dyed or printed yarn, including printed flannelettes</td>
<td>560</td>
<td>5</td>
<td></td>
</tr>
</tbody>
</table>

### 323 Fabrics and cloths not enumerated elsewhere, pressed or not, for men's or women's clothing, furnishing, and other uses, made of wool or mixed with other textile materials (other than silk):

<table>
<thead>
<tr>
<th>(a) Pure wool:</th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Weighing less than 200 grammes per sq. metre</td>
<td>1600</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>(2) Weighing from 200 to 600 gr. per sq. metre</td>
<td>1400</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>(3) Weighing more than 600 gr. per sq. metre</td>
<td>1300</td>
<td>5</td>
<td></td>
</tr>
<tr>
<td>No. of Turkish Customs Tariff</td>
<td>Description of Goods</td>
<td>Import Duties Piastres per 100 kg.</td>
<td>Coefficient</td>
</tr>
<tr>
<td>-----------------------------</td>
<td>----------------------</td>
<td>------------------------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>323 (continued)</td>
<td>Fabrics and cloths, etc.:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Cotton warp:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(1) Weighing less than 200 gr. per sq. metre.</td>
<td>...</td>
<td>1100</td>
<td>5</td>
</tr>
<tr>
<td>(2) Weighing from 200 to 600 gr. per sq. metre</td>
<td>...</td>
<td>900</td>
<td>5</td>
</tr>
<tr>
<td>(3) Weighing more than 600 gr. per sq. metre.</td>
<td>...</td>
<td>600</td>
<td>5</td>
</tr>
<tr>
<td>Notes. Fabrics and cloths manufactured in a different manner with mixtures of wool and cotton will be classified as pure wool, and duty paid as in (a) above.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(4) Aba and Chayak, coaroe, and chayaks woven from ordinary goat hair (pure or mixed with cotton)</td>
<td>...</td>
<td>1000</td>
<td>5</td>
</tr>
<tr>
<td>209</td>
<td>Incandescent electric lamps and their parts</td>
<td>...</td>
<td>1500</td>
</tr>
<tr>
<td>ex 542</td>
<td>Telegraph and telephone instruments and apparatus, and parts thereof (except wires), wireless sets</td>
<td>...</td>
<td>900</td>
</tr>
<tr>
<td>884</td>
<td>Prepared colours:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>(a) Printing-ink.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(b) Writing-ink.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>(c) Oil- and water-ground colours for industrial purposes</td>
<td>...</td>
<td>65</td>
<td>5</td>
</tr>
<tr>
<td>(d) Fine oil colours for artists, Chinese ink, crayons, etc</td>
<td>...</td>
<td>675</td>
<td>5</td>
</tr>
<tr>
<td>(e) Varnish stains</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

ANNEX C.

FORM OF CERTIFICATE OF ORIGIN.

<table>
<thead>
<tr>
<th>Consignor</th>
<th>Consignee</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name</td>
<td>Name</td>
</tr>
<tr>
<td>Residing at</td>
<td>Residing at</td>
</tr>
<tr>
<td>Street</td>
<td>Street</td>
</tr>
<tr>
<td>Number of packages</td>
<td>Method of packing</td>
</tr>
</tbody>
</table>

Certified that the goods specified above have their commercial origin in .................................................................

................................................................. the ................................................................. 192...

(Seals) (Description of competent authority and signature.)

No. 2116
ANNEX D.

IDENTITY-CARD
FOR VISITORS TO FAIRS AND MARKETS.

It is certified that

M .................................................., holder of this card, desiring to travel with his goods to fairs and markets in ......................

(for Dutch nationals: in Turkey; for Turkish nationals: in the Netherlands) is resident at ............................................

and that he is bound to pay the legal taxes and duties for the exercise of his commerce or industry.

This certificate is valid for a period of ......................... months.

(Place, date, signature, seal of the Authority issuing the certificate.)

PROTOCOL OF SIGNATURE.

On proceeding to sign the present Convention of Commerce and Navigation, the undersigned Plenipotentiaries have agreed upon the following explanatory provisions:

Ad Article 1.

Where, under Article 2 of the Commercial Convention\(^1\) signed at Lausanne on July 24, 1923, between Turkey, of the one part and the other signatory Powers, of the other part, exchange fluctuations would necessitate an adjustment of the coefficients of increase referred to in the said Article, the Contracting Parties agree to readjust, in the same conditions and to the same extent, the coefficients given in List B annexed to the present Convention, without thereby affecting the integral application of the provision contained in paragraph 3 of Article I.

Ad Article IX.

It is agreed that Article IX may not be invoked if the special privileges and benefits enumerated in 3 of that Article, are accorded to a third State.

Ad Article X.

It is agreed that Turkey may, however, continue to levy, under the same conditions of equality between her nationals and nationals of the Netherlands, the consumption duties set out in the Schedule annexed to this Protocol in respect of the products specified in that Schedule.

ANGORA, July 25, 1928.

W. VAN WELDEREN RENGERS. A. CHEVKI.

---

\(^1\) Vol. XXVIII, page 175, of this Series.

No. 2116
ANNEX
TO THE PROTOCOL OF SIGNATURE.

*Turkish consumption duties.*

<table>
<thead>
<tr>
<th>Item</th>
<th>Rate in Piastres per kg.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tea</td>
<td>40</td>
</tr>
<tr>
<td>Coffee</td>
<td>20</td>
</tr>
<tr>
<td>Petroleum</td>
<td>6</td>
</tr>
<tr>
<td>Rice</td>
<td>10</td>
</tr>
<tr>
<td>Margarine, oleomargarine and other animal fats</td>
<td>80</td>
</tr>
<tr>
<td>Stearine candles</td>
<td>30</td>
</tr>
<tr>
<td>Common soap</td>
<td>5</td>
</tr>
<tr>
<td>Sacks, new and old</td>
<td>3</td>
</tr>
<tr>
<td>Spices</td>
<td>30</td>
</tr>
<tr>
<td>Matches</td>
<td>1/2 piastre per box of 60 matches.</td>
</tr>
<tr>
<td>Wax lucifers</td>
<td>1 piastre per box of 60 matches.</td>
</tr>
<tr>
<td>Cigarette-paper</td>
<td>1 piastre per 50 sheets.</td>
</tr>
<tr>
<td>Lighters</td>
<td>25 piastres per lighter.</td>
</tr>
<tr>
<td>Sugar</td>
<td>15 piastres per kg.</td>
</tr>
<tr>
<td>Biscuits</td>
<td></td>
</tr>
<tr>
<td>Chocolate</td>
<td></td>
</tr>
<tr>
<td>Condensed milk</td>
<td>Subject to a consumption tax according to the percentage of sugar they contain.</td>
</tr>
<tr>
<td>Sweetmeats and glucose</td>
<td></td>
</tr>
<tr>
<td>Non-alcoholic beverages (gaseous and lemonades)</td>
<td></td>
</tr>
<tr>
<td>All other products containing sugar</td>
<td></td>
</tr>
<tr>
<td>Tombac</td>
<td>40 piastres per kg.</td>
</tr>
</tbody>
</table>