

N° 1501.

**SUISSE
ET TCHÉCOSLOVAQUIE**

Traité de commerce. Signé à Berne,
le 16 février 1927.

**SWITZERLAND
AND CZECHOSLOVAKIA**

Commercial Treaty. Signed at Berne,
February 16, 1927.

¹ TRADUCTION. — TRANSLATION.No. 1501. — COMMERCIAL TREATY² BETWEEN SWITZERLAND AND CZECHOSLOVAKIA. SIGNED AT BERNE, FEBRUARY 16, 1927.

French official text communicated by the Swiss Federal Council and the Permanent Delegate of the Czechoslovak Republic accredited to the League of Nations. The registration of this Treaty took place July 11, 1927.

THE FEDERAL COUNCIL OF THE SWISS CONFEDERATION and THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC have resolved to conclude a treaty with a view to facilitating and promoting commercial relations between Switzerland and Czechoslovakia and have appointed as their Plenipotentiaries :

THE FEDERAL COUNCIL OF THE SWISS CONFEDERATION :

M. W. STUCKI, Director of the Commercial Section in the Federal Department of Economic Affairs,
 Prof. E. LAUR, Director of the Swiss Peasants' Union,
 Dr. E. WETTER, Vice-President of the Swiss Union of Commerce and Industry,
 M. A. GASSMANN, Director-General of Customs,
 Dr. Th. ODINGA, Member of the Swiss National Council ;

THE PRESIDENT OF THE CZECHOSLOVAK REPUBLIC :

Dr. J. FRIEDMANN, Head of the Economic Section in the Ministry of Foreign Affairs ;

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

Article 1.

The Contracting Parties shall grant to each other most-favoured-nation rights and treatment as regards importation and exportation.

Each of the Contracting Parties accordingly undertakes to apply unconditionally and immediately in favour of the other Party all the privileges and advantages in these respects which it has granted or may in future grant to any third Power, particularly as regards the amount of security for and collection of Customs duties, Customs warehouses (including regulations governing the import, export and warehousing of goods in free ports, free areas or public warehouses), Customs formalities, the clearing of goods through the Customs and also internal taxes, irrespective of the authorities on whose behalf they are levied.

This undertaking, however, shall not apply to privileges which are or may in future be granted to adjacent States with a view to facilitating frontier traffic, or to those arising from a Customs union which has been or may in future be concluded by either of the Contracting Parties.

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 at Berne, June 27, 1927.

Article 2.

The Contracting Parties undertake not to hamper reciprocal trade by import or export prohibitions or restrictions of any kind.

Exceptions to this rule may be admitted :

- (1) In exceptional circumstances, in regard to war supplies ;
- (2) For reasons of public security ;
- (3) To meet the requirements of health and veterinary regulations and with a view to the protection of animals and plants against disease, insects, parasites and other dangers of every kind ;
- (4) In order to subject foreign goods to prohibitions or restrictions which are or may in future be imposed within the country by internal legislation on the production of, traffic in, and transport or consumption of, native products of the same kind. This applies particularly to goods which are the subject of a State monopoly in the territory of one of the Contracting Parties .

Article 3.

Import duties imposed in Czechoslovakia on natural or manufactured products originating or manufactured in Switzerland and enumerated in Annex A of the present Treaty, and import duties imposed in Switzerland on natural or manufactured products originating or manufactured in Czechoslovakia and enumerated in Annex B, shall not exceed the rates given in the said Annexes.

The Customs duties of the Czechoslovak tariff as well as those fixed in Annex A of the present Treaty shall be expressed in Czechoslovak crowns.

If an increase or decrease of at least 10 % on the average of the exchanges for a whole month is observed in the rate of the Czechoslovak crown as compared with the average rate for 1925 of the same crown in relation to the dollar or the pound sterling or to the average rate of exchange of these two currencies, the Czechoslovak Government shall introduce an exchange coefficient, in order that the value of the general and conventional duties, such as it was in relation to the average rate of exchange of the above-mentioned currencies in 1925, shall be maintained.

In order constantly to maintain this equivalence in the value of the Customs duties, the Czechoslovak Government shall, if need be, alter the exchange coefficient at least once monthly.

The Czechoslovak Government shall refer to the quotation of the Prague, New York or London Exchanges to determine the rate of exchange.

The Customs duties of the Swiss tariff and those fixed in Annex B to the present Treaty shall be expressed in gold.

Article 4.

In order to ensure to their reciprocal commercial traffic the advantages established by the provisions of the present Treaty, the two Contracting Parties may require that natural and manufactured products intended for importation shall be accompanied by a certificate of origin. The cases in which certificates of origin shall be required must be limited to the smallest possible number. The certificates of origin shall be issued either by the Chamber of Commerce of the district to which the consignor belongs or by any other authority or economic group designated for this purpose by the country of exportation and accepted by the country of destination. Consular visas shall not be required for certificates of origin.

Article 5.

As regards their relation with respect to transit, the two Contracting Parties shall apply the provisions of the Convention¹ and Statute on Freedom of Transit, signed at Barcelona on April 20, 1921. They shall also grant to each other most-favoured-nation rights and treatment in this respect.

Article 6.

Internal taxes which are levied in the territory of one of the Contracting Parties, for the benefit of any authority whatsoever, and which constitute a charge on the manufacture, preparation or consumption of any commodity, shall not under any pretext, when they are levied on the products of the other Contracting Party, be higher or more burdensome than those imposed on similar native products.

Products which form the subject of State monopolies and materials capable of being used in the manufacture of monopoly products may, in order to safeguard the monopoly, be made liable to a supplementary import duty, even when like native products or materials are not liable to such duty.

This duty shall be refunded if, within the prescribed time-limits, it is proved that the materials taxed have been used in a manner which precludes their employment in the manufacture of a monopoly article.

Article 7.

Subject to the obligation of re-exportation or re-importation, exemption from all import and export duties shall be granted by both Parties, under the conditions prescribed in the regulations relating to temporary importation, in respect of :

- (1) Articles to be repaired ;
- (2) Samples liable to Customs duty, including commercial travellers' samples, in conformity with Article 10 of the International Convention² relating to the Simplification of Customs Formalities, signed at Geneva, on November 3, 1923 ;
- (3) Sacks, wooden casks, and baskets, bearing marks and already used, when such receptacles are re-imported empty after having been exported full ;
- (4) Tools and apparatus imported by mechanical engineers in order to be assembled.

Subject to the same obligation and under the same conditions, exemption from all import and export duties shall be granted in principle in respect of :

- (5) Parts of machines sent from either country to the other for testing ;
- (6) Models in wood or other materials for use in foundries ;
- (7) The tools and apparatus intended for assembling which are mentioned under (4) whether they are forwarded before or after the engineers have crossed the frontier.

Re-exportation or re-importation must take place within a reasonable period, which as a general rule shall not exceed one year.

Article 8.

If the goods forwarded from one of the two countries to the other are returned to the original consignor on account of their refusal by the consignee or for other reasons, no export duty shall be

¹ 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, and Vol. LIX, page 344, of this Series.

² Vol. XXX, page 371 ; Vol. XXXV, page 324 ; Vol. XXXIX, page 208 ; Vol. XLV, page 140 ; Vol. L, page 161 ; Vol. LIV, page 398, and Vol. LIX, page 365, of this Series.

levied on re-exportation and any import duty already paid shall be refunded, or any import duty payable shall not be claimed, on condition that such goods have remained until the time of re-exportation under the control of the Customs or of the railway authorities, and that they were re-exported within a period of two months from the date of importation, without having undergone any change whatever.

Article 9.

Traders, manufacturers and other producers in either country and their commercial travellers shall, on producing an identity card issued by the authorities of their own country, and on complying with the relevant regulations in force in the territory of the other country, be entitled to make purchases in the latter country for the purposes of their trade, manufacture or other business, and to take orders, without liability to any duties or charges on that ground. They may take with them samples or patterns but not goods.

The identity cards shall conform to the specimen given in the International Convention relating to the Simplification of Customs Formalities, signed at Geneva on November 3, 1923.

The foregoing provisions shall not apply to itinerant trading, hawking and the soliciting of orders from persons who are not engaged in trade or industry; the Contracting Parties reserve full liberty to legislate on this subject as they think desirable.

Article 10.

If, in the event of a dispute as to the interpretation of the present Treaty, including Annexes A, B and C, one of the Contracting Parties requests that such dispute, or even the prior question whether the dispute relates to the interpretation of the Treaty, should be submitted for decision to arbitration, the other Party shall be bound to consent. The award of the arbitrator shall be binding.

Article 11.

The present Treaty shall be ratified as soon as possible. The instruments of ratification shall be exchanged at Berne.

The present Treaty shall come into force fifteen days after the exchange of the instruments of ratification and may be denounced after one year, remaining in force for three months from the date of denunciation.

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

Done in duplicate at Berne, February the sixteenth, One thousand nine hundred and twenty-seven.

(L.S.) (*Signed*) W. STUCKI.

(L.S.) (*Signed*) Dr. Jul. FRIEDMANN.

(L.S.) (*Signed*) Ernst LAUR.

(L.S.) (*Signed*) Ernst WETTER.

(L.S.) (*Signed*) A. GASSMANN.

(L.S.) (*Signed*) Th. ODINGA.

ANNEX A.

IMPORT DUTIES IN THE CZECHOSLOVAK CUSTOMS TERRITORY.

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
	VIII. ANIMALS FOR SLAUGHTER AND DRAUGHT ANIMALS.	Each
ex 64	Bulls : <i>Note</i> : Bulls for breeding, belonging to the Simmenthal, Friburg, brown and Ering breeds	180
ex 65	Cows : <i>Note</i> : Cows for breeding, belonging to the Simmenthal, Friburg, brown and Ering breeds	180
ex 66	Young cattle : <i>Note</i> : Young cattle for breeding, belonging to the Simmenthal, Friburg, brown and Ering breeds	108
ex 67	Calves : <i>Note</i> : Calves for breeding, belonging to the Simmenthal, Friburg, brown and Ering breeds	30
	X. ANIMAL PRODUCTS.	
ex 81	Animal wax : ex <i>b</i>) Prepared (bleached, coloured, moulded into tablets or balls) with admixture or not of other materials, e.g. grafting wax, sticking wax, wax cement and the like : Grafting wax	Per 100 kg. 210
	XIV. COMESTIBLES.	
ex 114	Bakers' produce (biscuits, cakes, gateaux, wafers, etc.) : Biscuits, zwiebacks and cakes	735
ex 119	Cheeses : ex <i>a</i>) Fine cheese for the table : Emmenthal, Gruyère ; Saanen, Sbrinz and other Spalen cheeses ex (<i>b</i>) Others : Emmenthal, Gruyère ; Saanen, Sbrinz and other Spalen cheeses	294 210
126	Cocoa in powder	1,400
ex 127	Cocoa in paste ; chocolate, chocolate substitutes and manufactures of chocolate : Chocolate in bars and slabs Other chocolate, chocolate substitutes and manufactures of chocolate	1,050 1,250
ex 131	All comestibles in tins, bottles and similar hermetically sealed receptacles (except those mentioned in Nos. 114, 126 and 127) : Patent foods ex <i>Note 1</i> : Condensed milk in blocks, weighing at least 10 kg. Condensed milk, other Dried milk	480 200 150 320

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
ex 132	Comestibles not specially mentioned : Patent foods Green cheese from Glaris <i>ex Note 2 :</i> Condensed milk in blocks, weighing at least 10 kg. Condensed milk, other Dried milk 480 120 200 150 320
XIX. DYEING AND TANNING MATERIALS.		
ex 162	Archil, persis ; indigo ; cochineal ; chesnut-wood extract ; quebracho-wood extract ; tanning extracts not specially mentioned :	
ex 163	Indigo Gall-nut extract and extract of sumach Dyeing extracts not specially mentioned : (a) Liquid	exempt 8 60
XXII. COTTON, YARN AND WARES THEREOF,		
mixed or not with other vegetable textile materials, but not mixed with wool or silk.		
ex 183	Cotton yarn : Single, unbleached : (b) Over No. 12 and up to No. 29 English (c) Over No. 29 and up to No. 50 English (d) Over No. 50 and up to No. 70 English (e) Over No. 70 and up to No. 90 English (f) Over No. 90 English Ex Notes :	171 297 306 342 279.50
ex 184	(1) Cotton weft yarns for the manufacture of half-silk tissues, single, unbleached, in the form of pincoops, on short bobbins or cylinders which are not more than 22 mm. thick, by permission and under the conditions and control to be determined by ordinance : ex (c) Over No. 29 and up to No. 50 English ex (d) Over No. 50 and up to No. 70 English (2) Single, unbleached cotton yarns for the manufacture of tulle, curtains, embroideries and lace, by permission and under the conditions and control to be determined by ordinance : ex (c) Over No. 29 and up to No. 50 English ex (d) Over No. 50 and up to No. 60 English ex (d) and ex (e) Over No. 60 and up to No. 80 English ex (e) Over No. 80 and up to No. 90 English ex (f) Over No. 90 English Two threads, unbleached : (c) Over No. 29 and up to No. 50 English (d) Over No. 50 and up to No. 70 English (e) Over No. 70 English Note : Unbleached cotton yarns of two threads for the manufacture of half-silk tissues and of tulle, curtains, embroideries and lace, by permission and under the conditions and control to be determined by ordinance : ex (c) Over No. 29 and up to No. 50 English ex (d) Over No. 50 and up to No. 60 English ex (d) and ex (e) Over No. 60 and up to No. 80 English ex (e) Over No. 80 and up to No. 90 English ex (e) Over No. 90 English	207 252 207 252 288 280 Exempt 342 351 387 252 300 250 250 Exempt

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
185	Of three or more threads, single twist, unbleached : (a) Up to No. 12 English (b) Over No. 12 and up to No. 29 English (c) Over No. 29 and up to No. 50 English (d) Over No. 50 English Note : Cotton yarns of three or more threads, over No. 60 English, for embroidering (embroidery thread) by permission and under the conditions and control to be determined by ordinance : (1) Over No. 60 and up to No. 80 English (2) Over No. 80 and up to No. 90 English (3) Over No. 90 English 216 261 387 450 . 315 260 Exempt
186	Of three or more threads, cable twist, unbleached : (a) Up to No. 12 English (b) Over No. 12 and up to No. 29 English (c) Over No. 29 and up to No. 50 English (d) Over No. 50 English	261 297 450 513
187	Cotton yarn, bleached, mercerised, dyed (even printed), is subject, in addition to the duties on the corresponding class of unbleached yarn, to a surtax of : (a) Bleached (b) Mercerised (c) Dyed (even printed) (d) Bleached and mercerised (e) Dyed (even printed) and mercerised Note : In contractual traffic the surtax on these numbers shall be added to the conventional duties on unbleached yarn.	80 90 140 140 160
188	Yarn prepared for retail sale : (a) Of 1 or 2 threads ; or 3 or more threads, single twist (b) of 3 or more threads, cable twist	830 900
ex 189	Cotton goods : Common, <i>i.e.</i> , tissues made of No. 50 yarn and under, having in a square of 5 mm. side 38 threads or less, with the exception of so-called Bagdad and Madras tissues : ex (a) Plain, simply twilled or not : (1) Unbleached (2) Bleached ex (b) Figured : (1) Unbleached (2) Bleached	600 800 800 1,000
ex 190	Common, close-woven, <i>i.e.</i> , tissues made of No. 50 yarn and under, having in a square of 5 mm. side more than 38 threads, with the exception of so-called Bagdad and Madras tissues : ex (a) Plain, simply twilled or not : (1) Unbleached (2) Bleached ex (b) Figured : (1) Unbleached (2) Bleached	1,000 1,200 1,100 1,300
ex 191	Fine, <i>i.e.</i> , tissues made of yarn over No. 50 and up to No. 100, inclusive, with the exception of so-called Bagdad and Madras tissues : (a) Plain, simply twilled or not : (1) Unbleached Note : Fine cotton tissues, unbleached, plain (not figured), scoured or not, for embroidery, by permission and under the conditions and control to be determined by ordinance .	1,600 1,000

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
	Cotton goods (<i>continued</i>):	
	Fine, <i>i.e.</i> , tissues made of yarn, etc. (<i>continued</i>):	
	(2) Bleached	2,600
	(3) Dyed	2,800
	(4) Printed, or woven in colours	3,000
	(b) Figured:	
	(1) Unbleached	2,000
	(2) Others	3,000
ex 192	Very fine, <i>i.e.</i> , tissues made of yarn over No. 100, with the exception of so-called Bagdad and Madras tissues:	
	(a) Plain, simply twilled or not:	
	(1) Unbleached	2,200
	Note: Very fine tissues of cotton, unbleached, plain (not figured), scoured or not, for embroidery, by permission and under the conditions and control to be determined by ordinance	1,600
	(2) Bleached	3,200
	(3) Dyed	3,400
	(4) Printed or woven in colours	3,600
	(b) Figured:	
	(1) Unbleached	2,600
	(2) Others	3,600
	Note: "Plumetis" tissues	2,600
	Note after No. 194. Mercerised tissues in the piece and tissues made wholly or partly of mercerised yarn, as also velvet and ribbons of the same kind, pay in contractual traffic, in addition to the conventional duty to which they are respectively liable, a surtax of	120
ex 198	Embroidery:	
	(a) Strips for trimmings (strips, insertions):	
	(1) Merely embroidered on the edges	7,500
	(2) Others (also embroidered in the centre)	8,500
	ex (b) Tulle and lace (embroidered):	
	Embroidered tulle	8,500
	(c) Not specially mentioned	7,500
ex 200	Knitted wares and hosiery:	
	(d) Not specially mentioned	3,000
	XXIII. FLAX, HEMP, JUTE AND OTHER VEGETABLE TEXTILE MATERIALS NOT SPECIALLY MENTIONED, YARNS AND WARES THEREOF, without admixture of cotton, wool or silk.	
	Wares of linen, hemp, jute, etc.:	
ex 212	Embroidery:	
	(a) Strips for trimmings (strips, insertions):	
	(1) Merely embroidered on the edges	8,760
	(2) Others (also embroidered in the centre)	9,600
	ex (b) Tulle, embroidered	9,000
	(c) Not specially mentioned	8,760
ex 215	Passenterie and button-makers' wares:	
	Hat plaits:	
	(a) Unbleached or bleached	91
	(b) Dyed	442
ex 219	Cordage and articles for technical purposes:	
	(c) Hose, woven or plaited	700

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
XXIV. WOOL, WOOLLEN YARN AND WOOLLEN WARES		
with admixture or not of other textile materials, except silk.		
	Yarn :	
225	Combed woollen yarn not specially mentioned :	
	(a) Unbleached, single :	
	(1) Up to No. 45 metric	156
	(2) Over No. 45 metric	274
	(b) Unbleached, of two or more threads :	
	(1) Up to No. 45 metric	220
	(2) Over No. 45 metric	376
	Notes :	
	(1) Combed woollen yarn, not specially mentioned, unbleached, of one or two threads, over No. 30 and up to No. 50 metric, inclusive, for the manufacture of passementerie, by permission and under the conditions and control to be determined by ordinance	Exempt
	(2) Double yarn called "lasting" of No. 40 up to No. 65 metric for the weaving of "lasting", by permission and under the conditions and control to be determined by ordinance	Exempt
	(c) Bleached, dyed, printed, single :	
	(1) Up to No. 45 metric	406
	(2) Over No. 45 metric	532
	(d) Bleached, dyed, printed, of two or more threads :	
	(1) Up to No. 45 metric	532
	(2) Over No. 45 metric	672
	(e) Mixed, dyed in the wool or printed, also combed yarn with admixture of undyed wool (unbleached, white) :	
	(1) Single	462
	(2) Two or more threads, also yarns of threads of different colours	532
	Woollen wares :	
ex 233	Knitted wares and hosiery :	
	(a) Not specially mentioned :	
	(1) Weighing more than 1 kg. per dozen articles or per dozen pairs	3,125
	(2) Weighing 1 kg. or less per dozen articles or per dozen pairs	4,200
235	Silk embroideries	4,125
236	Embroideries in other materials	3,450
XXV. SILK AND SILK WARES		
with admixture or not of other textile materials.		
ex 240	Cocoons : Silk waste not spun :	
	Silk waste not spun	exempt
ex 242	Silk (reeled or spun), twisted or not :	
	(a) Unbleached	exempt
	(c) Dyed :	
	(1) Black	741
	(2) Other colours	936
243	Floss silk (silk waste spun) twisted or not :	
	(a) Unbleached or bleached	Exempt
	(b) Dyed :	
	(1) Black	741
	(2) Other colours	936

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
244	Artificial silk :	
	(a) Unbleached or bleached, not dyed :	
	(1) Single	1,050
	(2) Twisted	1,400
	(b) Dyed :	
	(1) Single	1,560
	(2) Twisted	1,560
246	Sewing-twist of silk, floss silk or artificial silk, combined or not with other textile materials, bleached or dyed, prepared for retail sale	1,248
247	Wares wholly of silk (silk, floss silk or artificial silk) :	
ex 248	Wares wholly of silk embroidered	14,000
	Tulle and netted materials resembling tulle ; gauze (also woven crêpe and veiling) ; lace and lace kerchiefs :	
	Gauze (also woven crêpe and veiling)	12,500
	Lace and lace kerchiefs	9,450
249	Silk bolting cloth	6,000
	<i>Note</i> : The fact that silk bolting cloth was manufactured for use in mills shall not be taken into consideration in fixing the duty.	
250	Tissues wholly of silk, not specially mentioned :	
	(a) Unbleached :	
	(1) Of artificial silk without admixture of silk or floss silk	6,000
	(2) Others	8,000
	(b) Dyed :	
	(1) Of artificial silk without admixture of silk or floss silk	6,500
	(2) Others	9,000
	(c) Printed, woven in colours :	
	(1) Of artificial silk without admixture of silk or floss silk	7,000
	(2) Others	10,000
	<i>Note</i> : Plain silk tissues for manufacturing embroidery <i>aérienne</i> (chemical foundation), by permission and under the conditions and control to be determined by ordinance	
ex 252	Knitted wares and hosiery :	1,400
	(d) Not specially mentioned :	
	(1) Of artificial silk without admixture of silk or floss silk	9,000
	(2) Others	15,000
ex 253	Ribbons and tapes :	
	(c) Other :	
	(1) Not figured	12,000
	(2) Figured	13,000
ex 254	Passementerie and button-makers' wares :	
	Hat plaits	4,400
	Wares of half silk (of silk, floss silk or artificial silk in combination with other textile materials) :	
ex 255	Wares of half-silk, embroidered ; tulle and netted materials resembling tulle, gauze (also woven crêpe and veiling) ; lace and lace kerchiefs :	
	Wares of half-silk, embroidered ; gauze (also woven crêpe and veiling)	9,000
	Lace and lace kerchiefs	6,875
256	Wares of half-silk not specially mentioned	5,600
ex 258	Knitted wares and hosiery :	
	(d) Not specially mentioned	6,000
ex 260	Passementerie and button makers' wares :	
	Hat plaits	3,600

Number in the Czecho-slovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
XXVI. MADE UP ARTICLES.		
ex 267	Hats for men and boys ex (c) Of straw, bast, wood-shavings, or other materials : ex (i) Untrimmed :	Each
	Hats of straw, or bast, similar to the patterns submitted, imported by the Customs Offices of Prague and Cheb	4
ex 268	Women's and girls' hats of all kinds : ex (a) Untrimmed : Hats of straw or bast similar to the patterns submitted, imported by the Customs Offices of Prague and Cheb	5.12 Per 100 kg.
	<p><i>Notes to No. 274 :</i></p> <p>(1) In conventional traffic, the rate to be taken as the basis in assessing the duty and surtax according to No. 274, will be the conventional duties leviable on the principal component material.</p> <p>(2) No account will be taken of ribbons, made-up bows and passementerie, of silk or not, in assessing the articles mentioned in No. 274.</p> <p>(3) In the case of wares sold by the metre, no account will be taken of stitching whereby separate embroidery, lace, or <i>aérienne</i> designs, or parts of them (motifs) are joined horizontally or vertically, so as to constitute the article to be sold by the metre. On the other hand, made-up articles such as collars, cuffs and the like, consisting of embroidery, lace, or <i>aérienne</i> designs, put together by sewing, will be treated as articles of fashion.</p>	
	ex <i>General Notes to Classes XXII-XXVI of the Tariff.</i>	
	(2) Beads of glass, china or metal, glass enamel, tinsel, glass threads, whalebone threads, etc. in combination with textile and knitted wares, etc., do not affect the tariff classification of these goods.	
	(3) Textile wares of all kinds in combination with metallic threads (round or flattened wire) are subject to a surtax of 20 % on the conventional rate leviable on the corresponding textile wares.	
	(4) In the case of assessment for duty of embroidered materials, the foundation material is alone to be considered and the embroidery is not to be taken into account, unless the tariff contains special regulations on the point. This applies also to metallic threads used for embroidery. Embroidered velvet and tissues resembling velvet are taxed as embroidery, as also embroidered ribbons, unless the latter are specially mentioned in the tariff.	
	Embroidered knitted wares, passementerie and button-makers' wares — except those belonging to No. 247 (embroidered all-silk wares) and to No. 255 (embroidered half-silk wares) — are not to pay duty as embroidery, but according to their nature. Cotton, linen and woollen knitted wares embroidered with silk or ornamented therewith by sewing, are to be treated as half-silk knitted wares under No. 258 ; similarly, cotton, linen and woollen passementerie and button-makers' wares embroidered with silk or ornamented therewith by sewing, are	

Number in
the Czecho-
slovakian
Customs Tariff

Description of Goods

Duty
per 100 kg.
Czechoslovak crowns

to be treated as half-silk passementerie and button-makers' wares under No. 260.

Ex (5) As knitted wares (including hosiery and knitted goods) are dutiable, with the exception of crocheted and knitted lace, knitted goods ("goulier" or crocheted articles) as well as knitted, crocheted or netted wares, *e.g.*, such stuffs in the piece (articles to be sold by the metre) ribbons, hoods, caps, gaiters, gloves, head-gear, shirts, trousers, jackets, collars, body-belts, pelerines, mittens, knee-guards, waiscoats, babies' shoes, aprons, socks, stockings, satchels, purses, knitted wearing apparel, kerchiefs, vests and similar articles, whether regularly shaped, or cut out from knitted stuffs and sewn.

In the case of knitted wares, no account will be taken of hems, seams and bordering with narrow ribbons in order to prevent the stuff from fraying, or of ordinary indispensable accessories, such as button-holes, buttons, loops, hooks, buckles, thongs, plain strings, bonnet strings, tassels, rings and the like, of whatever material such accessories are made.

Narrow tambour-stitching of silk or half-silk on knitted cotton, linen or woollen gloves which, under the general tariff (autonomous), would cause such gloves to be taxed as half-silk articles (No. 258), are not taken into consideration in conventional traffic.

Knitted articles of fashion (ornamental articles with trimming) are to be treated as articles of fashion under the most highly taxed heading relating to the trimming.

Tissues merely provided with plain seams or hems (as long as they are not in the nature of articles of fashion) are not to pay duty according to the rate for sewn articles but are merely subject to a surtax of 5 % on the conventional duty leviable on the tissue itself.

Handkerchiefs, table-linen, bed-linen and towels of cotton yarn or of textile materials of Class XXIII, with hems made by simple stitching without folding over the edge or by making a more or less large fold, single or multiple, and fixing it by ordinary stitching, and which have no openwork stitching of any sort or ornamental stitching or ornamentation of any other kind, are not subject to the duties applicable to sewn articles or to any Customs surtax. As regards the foregoing articles, there shall be levied, in place of the duties on sewn articles, a surtax of 10 % on the conventional duties provided for under heading 5, paragraph 2, of the general notes to Classes XXII-XXVI of the tariff, if these articles are only made with simple openwork hems (half or "ladder" hem) or with a single row of openwork inside the hem running parallel to the edges of the tissue and made in the same way as single openwork hems but not joined to the hem. In this case no account shall be taken of the spider-web stitching (designs in the form of stars) which occur at the intersecting points of the openwork.

Appliqué embroideries on a foundation material in which the foundation material is united with muslin or tulle by the

Number in the Czecho-slovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
	<p>embroidering upon it of patterns in such a manner that the patterns become visible on the cutting away of the underlying or superimposed material are dutiable, not as sewn articles under No. 274, but as embroidery.</p> <p>Textile materials on which are embroidered only initials, even interlaced or ornamented (monograms, ornamental letters, etc.), or names, numbers or the like are not considered as embroideries but are dutiable according to kind.</p>	
	XXVIII. WARES OF STRAW, CANE, BAST, WOOD-SHAVINGS AND THE LIKE, NOT MENTIONED IN OTHER CLASSES OF THE TARIFF.	
ex 281	<p>Plaited wares not specially mentioned :</p> <p>ex (b) Fine, so far as they are not included under (c), combined or not with common materials :</p> <p>Hat plaits of straw and wood-shavings :</p> <p>Unbleached or bleached</p> <p>ex (c) Very fine, <i>i.e.</i>, plaited wares traversed or worked with silk or other threads, with horsehair or metal threads, combined or not with other common or fine materials :</p> <p>Hat plaits</p> <p>ex (d) Combined with other very fine materials :</p> <p>Hat plaits</p>	<p>30</p> <p>780</p> <p>1,560</p>
	XXIX. PAPER AND PAPER WARES.	
ex 300	<p>Wares of paper, pasteboard or paper pulp, not specially mentioned :</p> <p>ex (b) Of or with paper included under Nos. 290 (b), 294 and 296 (c) and all articles with pictures or painting :</p> <p>Printed matter, notices and posters</p>	<p>720</p>
	XXX. INDIARUBBER AND GUTTERPERCHA AND WARES THEREOF.	
ex 315	<p>Woven and knitted materials, covered, impregnated or coated with indiarubber or joined with internal layers of indiarubber, if the yarns used therein consist :</p> <p>(b) Of other textile materials, also felt of such materials . . .</p>	<p>910</p>
	XXXII. LEATHER AND LEATHER WARES	
340	<p>Leather wares :</p> <p>Boots and shoes of all kinds, wholly or partly leather, combined or not with textile or other materials, weighing per pair :</p> <p>(a) More than 1,200 gms.</p> <p>(b) More than 600 gms. up to 1,200 gr.</p> <p>(c) 600 gms. or less.</p>	<p>1,200</p> <p>1,500</p> <p>3,000</p>

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
	XXXIV. WOODEN WARES, WARES OF MATERIALS FOR TURNING AND CARVING.	
ex 355	Wooden toys and games :	
	ex (c) Combined with fine materials :	
	Tennis rackets	840
ex 356	Wares not specially mentioned, of common wood, whether or not planed (flat or in profile), roughly turned or roughly carved, also glued, clamped or otherwise joined together :	
	ex (c) Mordanted, dyed, varnished, lacquered, polished, and all articles combined with leather or common materials, except those included under (b) :	
	ex (2) Of hard wood or veneered (with common wood) :	
	Skis	280
ex 357	Wares not specially mentioned of fine wood or veneered with such wood, planed or not (flat or in profile), roughly turned or roughly carved, also glued, clamped or otherwise put together :	
	ex (b) Mordanted, dyed, varnished, lacquered, polished and all articles in combination with leather or common materials except those included under (a) :	
	Skis and ski "bâtons"	280
ex 358	Wares not specially mentioned of wood, finely turned and all articles with burnt-in, stamped or cut-in ornamentation, combined or not with leather or common materials; upholstered wares, but not covered :	
	Skis and ski "bâtons"	600
	<i>Note</i> : Wares known as Interlaken, Brienz and Bernese Oberland similar to patterns submitted, imported by the Customs Offices of Karlovy Vary, Cheb and Bratislava	400
ex 359	Wares not specially mentioned of wood with fine fretwork or carved work; gilt, silvered or bronzed wooden wares (except mouldings and frames); finely painted wooden wares; wares of wood not specially mentioned, combined with fine materials, except with leather or with trimmings of textile materials :	
	Wooden letters and collections of wooden letters	437.50
	<i>Note</i> : Wares known as Interlaken, Brienz and Bernese Oberland similar to patterns submitted, imported by the Customs Offices of Karlovy Vary, Cheb and Bratislava	500
ex 360	Wares not specially mentioned of wood with inlaid work (Buhl-work, marquetry, wood mosaic); wares not specially mentioned of wood with coverings of all kinds.	
	<i>Note</i> : Wares known as Interlaken, Brienz and Bernese Oberland, similar to patterns submitted imported by the Customs Offices of Karlovy Vary, Cheb and Bratislava	725
ex 361	Wares not specially mentioned of materials other than wood for turning and carving :	
	ex (b) Of bone, horn and other animal material for carving not included under (e) combined or not with fine or common materials:	
	ex (2) Others :	
	Hair-combs, hairpins and hair-slides	1,440
	ex (c) Of meercaum, lava, celluloid and similar artificial materials for carving (except imitations of materials mentioned in (d))	

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
	Wares not specially mentioned, etc. (<i>continued</i>) :	
	and (<i>e</i>) combined or not with common or other fine materials :	
	Hair-combs, hairpins and hair-slides	1,800
	ex (<i>e</i>) Of ivory, mother-of-pearl, tortoiseshell, real or imitation, combined or not with common, fine or other very fine materials :	
	Hair-combs, hair-pins and hair-slides	
	(1) Real	3,240
	(2) Imitation	1,800
ex 362	Fancy wares (knick-knacks and toilet articles) :	
	ex (<i>a</i>) Of wood or materials for carving included in No. 361 (<i>a</i>) combined or not with common or fine materials :	
	<i>Note</i> : Wares known as Interlaken, Brienz and Bernese Oberland similar to patterns submitted, imported by the Customs Offices of Karlovy Vary, Cheb and Bratislava	936
	ex (<i>b</i>) The above, combined with very fine materials :	
	<i>Note</i> : Articles known as Interlaken, Brienz and Bernese Oberland similar to patterns submitted, imported by the Customs Offices of Karlovy Vary, Cheb and Bratislava	1,690
	XXXVI. WARES OF STONE,	
	<i>i.e.</i> , of stone, unburnt clay, cement and compositions of stone.	
ex 394	Stone slabs, 16 cm. or less in thickness (except slabs of slate and lithographic stones) :	
	ex (<i>b</i>) Further worked, whether smoothed or polished or not :	
	ex (1) Of stones not mentioned under (2) and (3) :	
	Slabs of mica and micanite	21
ex 404	Artificial grindstones and whetstones, combined or not with wood, iron or other base metals :	
	(<i>a</i>) Of emery, carborundum or other similar hard grinding substances	180
ex 409	Wares of stone combined with other materials, so far as such a combination is not specially provided for in other numbers of this class :	
	ex (<i>a</i>) Combined with common materials :	
	Wares of mica or micanite ; polishing paper	512.50
	ex (<i>b</i>) Combined with fine materials : wares of mica or micanite :	
	Polishing cloth	1,080
	XXXVIII. IRON AND IRON WARES.	
ex 428	Iron and partly manufactured iron :	
	Crude iron ; scrap iron and steel in broken and waste pieces for resmelting and refining :	
	(<i>c</i>) Ferro-manganese, ferrosilicium (50-90 % of silicium), ferro-chrome, ferronickel, ferrowolfram, ferromolybden, ferrovanadium and ferro-aluminium	Exempt

Number in the Czecho-slovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
441	Pipe joints (fittings) and flanges in malleable iron : (a) Rough or ordinarily worked : (1) Pipe joints (fittings)	280
	(2) Flanges.	215.60
	(b) Finely worked : (1) Pipe joints (fittings)	380
	(2) Flanges.	294
ex 457	Files and rasps, the working (cut) part of the file being : (b) From 150-250 mm. long	760
	(c) Less than 150 mm. long	950
ex 461	Nails and tacks : ex (d) Finely worked and all nails with heads of other common materials : Upholsterers' nails and keys	344
ex 463	Screws, nuts and bolts, with screw thread : ex (a) Rough, the thickness of the pin or width of hole being : (4) Less than 4 mm.	430
	ex (b) Ordinarily or finely worked, the thickness of the pin or width of hole being : (4) Less than 4 mm.	500
ex 476	Iron furniture, except that belonging to the class of locksmiths' artistic work : gymnastic appliances. ex (b) Otherwise ordinarily or finely worked, combined or not with other materials : Tables and cupboards for operating instruments, operating seats and tables.	770
ex 483	Wares of malleable iron not specially mentioned, combined or not with non-malleable cast iron or with wood : (a) Rough or scoured or coarsely painted, weighing : (1) More than 25 kg. each	96
	(2) More than 3 and up to 25 kg. each	115
	(3) More than 0.5 and up to 3 kg. each	134
	(4) 0.5 kg. or less each	154
	ex (c) Finely worked, weighing : ex (1) More than 25 kg. each : Ball and roller bearings (except for cycles)	90
	ex (2) More than 3 and up to 25 kg. each : Ball and roller bearings (except for cycles)	96
	ex (3) More than 0.5 and up to 3 kg. each : Ball and roller bearings (except for cycles)	108
	ex (4) 0.5 kg. or less each : Ball and roller bearings (except for cycles)	120
ex 484	Iron wares combined with common materials : Insulating tubes with inner covering of paper : ball and roller bearings (except for cycles).	360
ex 485	Iron wares combined with fine materials : Upholsterers' nails and keys	1,200

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
XXXIX. BASE METALS AND WARES THEREOF.		
ex 488	Crude metals and semi-manufactured articles : Base metals, crude, scrap or waste : (f) Aluminium, magnesium and inter alloys of these metals ex (h) Alloys of base metals not specially mentioned : Aluminium alloys not included	Exempt Exempt
ex 491	Sheets and plates (rolled, flattened) not further worked : (d) Of copper, nickel, aluminum, and other not otherwise mentioned base metals and alloys thereof, of a thickness of :	
	(1) Over 0.5 mm. (2) 0.5 mm. or less.	175 224
ex 492	Sheets and plates hollowed or perforated : ex (d) Of copper, nickel, aluminium, and other not otherwise mentioned base metals and alloys thereof :	
	(1) Discs (washers) of aluminium. (2) Discs (washers) of copper or brass	225 35°
ex 496	Bars, rods and wire (rolled or drawn) : (d) Of copper, nickel, aluminium or other base metals and alloys thereof, of a thickness of :	
	(1) More than 0.5 mm. (2) More than 0.25 mm. up to 0.5 mm. (3) 0.25 mm. or less	175 224 252
ex 497	Bars, rods and wire, polished, varnished, lacquered, nickeled, coated with brass, copper or other base metals, with impressed designs : (b) Of copper, nickel, aluminium and other base metals and alloys thereof, of a thickness of :	
	(1) More than 0.25 mm. (2) 0.25 mm. or less	435 54°
ex 505	Lead-foil and tin-foil, rough, figured, coloured or lacquered ; bottle capsules, tubes and similar wares of tin, tinned lead or lead alloys : Tin-foil	720
	Lead-foil, bottle capsules and tubes of tin, tinned lead or lead alloys	576
ex 517	Articles, not specially mentioned, of copper and other not otherwise mentioned base metals or alloys thereof, combined or not with common materials : ex (a) Ordinarily worked :	
	Upholsterers' nails and keys ; tapholes for cisterns ; accessories for railway carriages, furniture, windows and doors ; furniture ; lighting apparatus ; household utensils of copper or brass except table utensils. Others, except automatic water-heaters	660 825
	ex (b) Finely worked : Upholsterers' nails and keys ; tapholes for cisterns ; furniture ; household utensils of copper and brass except table utensils	1,300
520	Wares of all kinds, of aluminium and alloys of the nature of aluminium, combined or not with common or fine materials : (a) For technical purposes (b) Others :	1,200
	(1) Aluminium foil (2) Other articles	1,500 1,600

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
	XL. MACHINERY, APPARATUS AND PARTS THEREOF, OF WOOD, IRON, OR BASE METAL, EXCEPT THOSE INCLUDED UNDER CLASSES XLI AND XLII.	
ex 526	Steam boilers ; distilling, cooling and cooking apparatus ; cisterns and tanks ; all those ready for use, with or without the fittings belonging to them and fitted on to them ; ex (a) Of iron : Distilling, cooling and cooking apparatus ex (b) Of iron, with component parts of base metal : Distilling, cooling and cooking apparatus ex (c) Of base metal : Distilling, cooling and cooking apparatus	312 384 576
ex 528	Steam engines and other motors not specially mentioned (except those belonging to Classes XLI and XLII) ; industrial machinery permanently combined with steam motors (steam dredgers steam cranes, steam hammers, steam pumps, steam fire engines and the like) weighing each : ex (c) Over 25 q. up to 100 q. : Combustion engines Steam turbines ex (d) Over 100 q. up to 1,000 q. : Combustion engines Steam turbines ex (e) Over 1,000 q. : Combustion engines Steam turbines	260 390 220 330 200 300
ex 534	Looms and stocking frames and auxiliary machinery for weaving and hosiery : ex (b) Others : Looms and warp mills for silk weaving <i>Note</i> : The conventional duty of 189 Cz. crowns is not applicable to cord-loom, Jacquard and Verdol looms and the like.	189
ex 535	Sewing and knitting machines : ex (a) Stands, in pieces or not ex (b) Tops and finished parts of tops (except needles) : Tops of knitting machines ex (c) Parts of tops, unfinished, whether of crude cast iron or otherwise ; sewing and knitting machines with stands : Knitting machines with stands	240 1,000 680
537	Machines and apparatus not specially mentioned, of base metals (<i>i.e.</i> with more than 50 % of base metals).	400
ex 538	Machines and apparatus not specially mentioned, other, weighing each : ex (a) 2 q. or less : Liquid pumps and air pumps ; compressors for cooling apparatus and for apparatus for the manufacture of ice ; mixing, kneading and beating machines for bakers and confectioners ; roller mills for milling ; roller rasping machines for the manufacture of chocolate and for the pottery industry Ventilators Rasping machines with mill stones	375 337.50 300

Number in the Czecho-slovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
	Machines and apparatus, etc. (<i>continued</i>) :	
	ex (b) From 2 q. up to 10 q. :	
	Liquid pumps and air pumps ; compressors for cooling apparatus and for apparatus for the manufacture of ice ; mixing, kneading and beating machines for bakers and confectioners ; roller mills for milling ; roller rasping machines for the manufacture of chocolate and for the pottery industry	350
	Ventilators	337.50
	Rasping machines with mill stones	280
	Rotary presses	84
	ex (c) Over 10 q. :	
	Liquid pumps and air pumps ; compressors for cooling apparatus and for apparatus for the manufacture of ice ; mixing, kneading and beating machines for bakers and confectioners ; roller mills for milling ; roller rasping machines for the manufacture of chocolate and for the pottery industry	300
	Ventilators	300
	Rasping machines with mill stones	240
	Rotary presses	72
	ex <i>Notes to Class XL.</i>	
	(2) The tariff classification of machinery and apparatus or their component parts is not affected by the combination of such machinery, etc., with other materials.	
	ex (3) Articles not specially tarified which could serve no other purpose than to form part of machines or apparatus are to pay duty as parts of machinery and apparatus.	
	XLI. ELECTRICAL MACHINES AND APPARATUS AND ELECTRO-TECHNICAL NECESSITIES.	
539	Dynamos and electro-motors (except motors for automobiles) whether or not permanently combined with mechanical contrivances or apparatus ; transformers (rotary or static converters) ; weighing each :	
	(a) 25 kg. or less :	
	Electric ventilators and electric motors for ventilators	864
	Others	975
	(b) Over 25 kg. up to 5 q.	700
	(c) Over 5 q. up to 30 q.	550
	(d) Over 30 q. up to 80 q.	486
	(e) Over 80 q.	360
ex 540	Electrical telegraph, ringing, signalling and railway safety apparatus ; telephones and microphones ; lightning arresters (except lightning conductors) ; electrical calculating and measuring apparatus, weighing each :	
	ex (a) 5 kg. or more :	
	Electrical telegraph apparatus, telephones and microphones (except wireless telegraph and telephone apparatus)	2,100
	Electrical calculating and measuring apparatus.	1,500
	ex (b) Less than 5 kg. :	
	Electrical telegraph apparatus, telephones and microphones (except wireless telegraph and telephone apparatus)	3,000

Number in the Czecho-slovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
	Electrical telegraph, etc. (<i>continued</i>) :	
	Electrical calculating and measuring apparatus, weighing each :	
	(1) More than 1.5 kg.	2,600
	(2) 1.5 kg. or less	3,300
543	Electrical apparatus and electro-technical appliances (regulators, resistances, starters and the like) not specially mentioned :	
	Carbon collector brushes, mounted ; electrical apparatus for cooking and heating ; dry piles ; electrical lighting contrivances for combustion engines (also for motors for automobiles and aeroplanes) ; electrical starters, electrical lighting and signalling appliances for motor vehicles ; accumulators	1,200
	Others, weighing each :	
	(1) 25 kg. or less	1,500
	(2) More than 25 kg. up to 2 quintals	1,350
	(3) More than 2 quintals	1,200
	<i>Note</i> : In the case of the separate importation of component parts of the dynamos and electro motors, etc., mentioned in No. 539, those finished component parts which, on account of their construction, can indubitably be recognised as forming part of such machines, are to be tariffed under that number ; they shall be tariffed under sub-divisions (<i>b</i>) to (<i>e</i>) if the importer can afford the necessary proof that these parts belong to a machine coming under sub-divisions (<i>b</i>) to (<i>e</i>). Should such proof not be afforded, duty will be levied under sub-division (<i>a</i>).	
	Other parts of such machines, etc. imported separately will be tariffed as separately imported parts of machines under Class XL so far as they are presented as being component parts of machinery, but otherwise according to the nature of the material. Component parts of other apparatus and electro-technical appliances belonging to the present class, so far as they are not specially mentioned, will be tariffed as the apparatus, etc. to which they belong, if they are shown by their construction to be finished parts of such apparatus, etc. ; other component parts will pay duty according to kind.	
	Electrical apparatus and electro-technical appliances not specially mentioned, mounted with electrical registering and measuring apparatus, and weighing less than 5 kg. each, will pay duty according to No. 540 (<i>b</i>).	
	XLIV. INSTRUMENTS, CLOCKS AND WATCHES.	
ex 576	Instruments (except those belonging to Class XLI and musical instruments) :	Per kg.
	Instruments not specially mentioned :	
	Phonographs and similar apparatus	7.70
ex 582	Musical instruments :	
	Musical instruments not specially mentioned :	Per 100 kg.
	Musical boxes	336
585	Clocks and watches :	
	Watches :	
	(<i>a</i>) With gold cases :	Each
	(1) Wristlet watches ; watches of which the centre-piece of the case (so-called carrures) measures at the longest exterior diameter 3.5 cm. or less	25
	(2) Others	30

Number in the Czechoslovakian Customs Tariff	Description of Goods	Duty per 100 kg. Czechoslovak crowns
	Watches (<i>continued</i>) :	
	(b) With silver cases (gilt or not) :	Each
	(1) Wristlet watches ; watches of which the centre-piece of the case (so-called carrures) measures at the longest exterior diameter 3.5 cm. or less	12
	(2) Others	13
586	(c) With other cases (gilt or silvered or not)	7
	Watch cases :	
	(a) Of gold :	
	(1) For wristlet watches ; for watches of which the centre-piece of the case (so-called carrures) measures at the longest exterior diameter 3.5 cm. or less	20
	(2) For other watches	25
	(b) Of silver (gilt or not) :	
	(1) For wristlet watches ; for watches of which the centre-piece of the case (so-called carrures) measures at the longest exterior diameter 3.5 cm. or less	7
	(2) For other watches	8
587	(c) Others (gilt or silvered or not)	2.08
588	Movements for watches, also pillar-plates and works in the rough .	4.90
	Works for watches :	Per 100 kg.
	(a) Neither silvered nor gilt	840
ex 589	(b) Silvered, or gilt	1,680
	Clocks and movements for clocks not specially mentioned ; frames for clocks ; pinions with pins set in and wheels riveted on :	
	Watches and movements for watches for automobiles ; travelling clocks ; so-called " Neuchâteloise " clocks, small table or mantle-piece clocks	1,435
	XLVI. CHEMICAL AUXILIARY SUBSTANCES AND CHEMICAL PRODUCTS.	
	Other chemical auxiliary substances and chemical products :	
614	Starch gum (dextrine, leicome and gomelin) and other gum substitutes not specially mentioned ; starch paste, size, and similar amylaceous products for sticking and dressing purposes :	
	(a) Gluten	450
	Note : Gluten (except wheat gluten) for the manufacture of condiments for soups, by permission and under control to be determined by ordinance	145
	(b) Starch gum (dextrine, leicome, gomelin) and other gum substitutes not specially mentioned ; starch paste, size, and similar amylaceous products for sticking and dressing purposes	200
ex 622	Chemical auxiliary materials and products not specially mentioned :	
	Solid metaldehyde (solid fuel called " meta ")	50
	XLVII. VARNISHES, COLOURS, MEDICINAL PRODUCTS AND PERFUMERY.	
	Colours :	
626	Colours, not specially mentioned	500

ANNEX B.

IMPORT DUTIES ON THE SWISS CUSTOMS TERRITORY.

Number in Swiss Tariff	Description of Goods	Rate of Duty Fr. c.
I. COMESTIBLES AND BEVERAGES.		
A. Cereals, maize, rice and shell vegetables.		
	Cereals, maize, shell vegetables neither pearly nor hulled :	Per q.
3	Oats	0.60
4	Barley	0.60
15	Malt	1.50
B. Fruits and vegetables.		
26	Dried or drained fruit with the pips (fruits with pips)	10
	Juice of fruits and berries, fruit juice evaporated to a consistent condition, purée of fruit :	
	Without sugar, with or without alcohol :	
ex 29 (b)	Raspberry juice	25
	Vegetables :	
	Preserved :	
41	Dried, wrapped, unpacked	15
	Salted :	
ex 42 (b)	Others (except capers and olives : in barrels) also sauerkraut, except truffles in barrels	10
ex 43 (b)	Cucumbers, preserved in vinegar or otherwise, in all kinds of receptacles weighing more than 5 kg.	20
C. Colonial produce and the like.		
53	Hops	3
ex 57	Chicory roots, dried	1
	Sugar :	
68 (b)	Crystalized ; glucose (grape sugar, starch sugar) solid ; sugar candy	7
68 (c)	Crushed	8
69	In loaves, tablets, lumps, etc. ; waste from refined sugar	10
70	Cut or in fine powder	13
D. Alimentary produce of animal origin.		
	Meat :	
	Preserved :	
	Salted, smoked ; dried bacon :	
77 (a)	Ham	65
77 (b)	Other	75
E. Comestibles not otherwise mentioned.		
ex 103	Raspberry juice, sugared	100
G. Beverages.		
ex 114 (a)	Beer, in casks containing 2 hl. or less	9

Number in Swiss Tariff	Description of Goods	Rate of Duty Fr. c.
	II. ANIMALS AND ANIMAL SUBSTANCES ; MANURE AND ANIMAL WASTE	
	A. <i>Animals.</i>	
	Oxen :	Each.
	with milk teeth :	
136 (a)	For slaughter	80
136 (c)	Without milk teeth	100
	B. <i>Animal substances and animal products not elsewhere specified.</i>	
	Bed feathers :	
155 (a)	Crude, not cleaned, in bales subjected to hydraulic pressure or in other bales weighing 100 kg. or more	3
155 (b)	Cleaned	40
	III. HIDES AND SKINS, ROUGH AND MANUFACTURED, LEATHER WARES, BOOTS AND SHOES.	
179	Hides and skins for the uppers of boots and shoes of all kinds (<i>Oberleder</i>) : Box calf chrome-tanned, dyed or blackened on the outside and shagreened	80
195	Shoes and slippers : With uppers of calf, horse, kid, sheep or fancy leather, lined or not	240
199	Of canvas, felt, cotton material, lastings (<i>serge de Berry</i>), velvet or plush, except silk velvet and silk plush, with leather soles or ornamented with leather	120
	V. WOOD.	
	Firewood, twigs, treebark :	
221	Of leafy trees	0.05
224	Charcoal	0.30
	Wood for building and cabinet makers' wood :	
	Sawn lengthwise or split, ready hewn or not, others (except sleepers) of every kind :	
236	All other leafy woods (except oak)	1.80
237	Of resinous woods	2.50
264 (b)	Chair seats (large and small) of bent beech-wood, non-upholstered <i>N.-B. ad 264 (b)</i> : What-nots, smoke room tables and dumbwaiters in bent beech-wood are included in this number, irrespective of their dimensions, so long as they are not in the nature of luxury articles. As luxury articles are considered furniture ornamented with brass, gilt, inlaid, carved, veneered with exotic wood and furniture combined with textile materials.	53
271	Wooden wares of all kinds, not otherwise mentioned in the tariff, finished :	
	Others (except rough)	40
	VI. PAPER AND PRODUCTS OF THE GRAPHIC ARTS.	
	A. <i>Primary materials for the manufacture of paper.</i>	
	Fibrous materials for the manufacture of paper :	
	Obtained by chemical processes (cellulose, straw pulp, esparto, etc.) wet or dry :	
290	Unbleached	4
291	Bleached	5

Number in Swiss Tariff	Description of Goods	Rate of Duty Fr. c.
	<i>B. Paper and Cardboard not printed.</i>	per q.
294	(1) Not having undergone any additional process since manufacture. Packing paper not otherwise mentioned in the tariff, including oiled paper	15
ex 299	Cigarette paper weighing 25 gr. or less per square metre, in whole sheets or in rolls 25 cm. or more wide	25
307 (c)	(2) Having undergone some additional process since manufacture. Parchment paper, parchment-like paper and imitations thereof . .	25
	VII. TEXTILE AND PLAINTING MATERIALS; MADE-UP GOODS.	
	A. Cotton.	
378	Coverlets (bed and table-covers, etc.) with border: Without needlework or trimmings, with or without fringes made in the weaving or simply knotted	150
379	With trimmings or needle work <i>N. B. ad 379.</i> Coverings having only sewn hems or spun hems ("Umwurf") on the borders are dutiable as coverings without needle work.	160
	<i>N. B. ad 378-79.</i> Bed, table and kitchen linen of cotton is dutiable under Nos. 378 or 379 according to kind. If only with sewn hems or spun hems ("Umwurf") on the borders, it is dutiable under No. 378.	
	<i>B. Flax, Hemp, Jute, Ramie, etc.</i>	
405	Tissues of textile materials specified in No. 396 of the tariff. Of jute, unbleached, with less than nine threads per square of 5 mm. side	4
411 (a)	Boiled, lye washed, creamed, bleached. <i>N. B. ad 405-413 of the tariff:</i> For the purpose of assessing duty on tissues presenting alternately close woven and open-woven parts, the average number of threads is taken. This number is arrived at by counting the threads in warp and weft between two points which are regularly reproduced in warp and weft in the design of the tissue, by reducing this number of threads to the proportionate number in 5 mm. of the breadth of the design, and by adding together the results obtained for the warp and weft. In tissues, woven of double or twisted threads, each single thread is separately counted. In the determination of the final result, fractions of a thread are neglected.	Duty for unbleached tissues increased by 40 %.
	<i>N. B. ad 418 of the tariff:</i> Coverings having only sewn hems or spun hems ("Umwurf") on the borders, are dutiable as coverings without needlework.	
	<i>N. B. ad 417-418 of the tariff:</i> Bed, table and kitchen linen of linen is dutiable under Nos. 417 or 418 according to kind. If only with sewn hems or spun hems ("Umwurf") on the borders, it is dutiable under No. 417.	
426	Sacks	50
430	Mats and carpets made of the textile materials enumerated in No. 396, with or without borders or fringes: Woven of jute	75

Number in Swiss Tariff	Description of Goods	Rate of Duty Fr. c.
	<i>C. Silk.</i>	per q.
	Coverings (bed-covers, table-covers, etc.) of silk, floss silk, artificial silk with borders :	
	Without needlework or trimmings, with or without fringes made in weaving or merely knotted.	
453 (a)	Coverings in pettenuzzo with warp of cotton	80
453 (b)	Other	300
454	With trimming or needlework	400
	<i>N. B. ad 454 :</i> Coverings having only sewn hems or spun hems ("Umwurf") on the borders are dutiable as coverings without needlework.	
	<i>D. Wool.</i>	
	Woollen tissues bleached, dyed, printed, woven of dyed yarn (tissues yarn of carded or combed wool) :	
474	Weighting more than 300 gr. per square metre	190
475 (a)	Zanella and serge for lining, from 138 to 142 cm. inclusive, in breadth, and weighing 300 gm. or less per square metre	60
	Coverings (bed-covers and table-covers, etc.) with borders :	
479	Without needlework or trimming, with or without fringes made in weaving or merely knotted	210
480	With trimming or needlework	230
	<i>N. B. ad 480 :</i> Coverings having only sewn hems or spun hems ("Umwurf") on the borders are dutiable as coverings without needlework.	
482 (b)	Carpets and rugs other than those enumerated in Nos. 481-482 (a) of the tariff	150
	<i>F. Straw, cane, bast, rush, wood-shavings, etc.,</i>	
513	Basket-makers' wares, without framework, of peeled wicker, wood-shavings, cane : Rough or mordanted	32
	<i>H. Ready-made articles.</i>	
	Underclothing of cotton, linen, ramie, etc. :	
530	Shirts	300
531	Shirt-collars, fronts, cuffs, etc.	250
ex 579	Umbrella, parasol and walking-stick handles, except those in precious metals or in gilt or silvered metal	10
	Walking-sticks, canes, sticks for umbrellas and parasols :	
	With handle of the same material as the stick :	
580 (a)	Sticks for umbrellas and parasols without ferrules	10
580 (b)	Walking-sticks and canes	50
	With handle made of another material (except those with handles of precious metals or with gilt or silvered handles) :	
581 (c)	Walking sticks and canes	100
	VIII. MINERAL SUBSTANCES.	
632 (b)	Wares of emery and carborundum : Others (than those enumerated in Nos. 630-632 (a) of the tariff)	25

Number in Swiss Tariff	Description of Goods	Rate of Duty Fr. c.
IX. EARTHENWARE, STONWARE AND POTTERY.		per q.
A. <i>Earthenware.</i>		
	Slabs and tiles :	
	Of one colour, smooth or fluted :	
656	Rough or coated with coloured clay (<i>engobés</i>) ; paving tiles . .	3
658	Glazed, enamelled	9
B. <i>Stoneware.</i>		
674	Water-closet fittings of fine stoneware or china, including sink-stones and baths :	
	(a) Sink-stones and water-closet pans of earthenware, stone-ware or china, glazed or enamelled, wholly or partially of a yellow colour	18
	(b) Others	30
676	Articles of fine stoneware	40
C. <i>Pottery.</i>		
	Pottery :	
678	With white or yellow fracture ; parian, biscuit ware	35
680 (b)	China of any kind (other than that specified in Nos. 679 and 680 (a))	40
X. GLASS.		
	Crude glass (cast glass) such as glass for roofs and glass tiles, slabs of glass for pavements and walls, so-called "diamond" glass :	
683	Natural colour, plain or shaped	8
	<i>N. B. ad 683 :</i> Fluted glass is considered as shaped glass	
684	Coloured, rough, polished, etc.	10
685	Glass for stained windows of any colour	5
	<i>N. B. ad 686 of the tariff :</i> Natural-coloured window glass, drawn, which has not undergone any mechanical process, is included under this number, irrespective of the size and thickness of the sheets.	
	Hollow glass and glass ware :	
	<i>N. B. ad 689 of the tariff :</i>	
	(1) Crude optical glass is subject to a tax of 2 fr. per quintal under No. 689, on proof being furnished of its use for optical purposes.	
	(2) Colourless glass, so-called "Salin" in leaves is included under No. 689, on proof being furnished of its use for the manufacture of watch glasses.	
	Black, brown or green glass :	
691 (a)	Bottles	8
	<i>N. B. ad 691 (a) :</i> Glass ware having the usual shape of ordinary wine or beer bottles is considered as coming under the heading of bottles in No. 691 (a).	
691 (b)	Other	4
	Not polished, or polished only on the bottoms, or with ground stoppers, or furnished also with a mark, name or figure, if not engraved :	
692	Of half-white glass	12
	<i>N. B. ad No. 692 :</i> In assessing duty, stamping and other marks necessary for indicating the capacity are neglected.	

Number in Swiss Tariff	Description of Goods	Rate of Duty Fr. c.
693	Hollow glass and glass ware (<i>continued</i>) : Of colourless glass (white) : (a) Preserve jars, whether polished or not, not combined with other materials 15 (a) Other 18 Of all kinds : Polished, engraved, coloured (coloured glass) gilt, etc., combined or not with other materials, except precious metals :	per q.
ex 694 (b) 694 (c)	Watch glasses 52 mm. or more in diameter 75 Other (than those enumerated in numbers 694 (a) (b) of the tariff) 40	
696	Hollow glass and glass ware of the kinds mentioned in Nos. 691-693 of the tariff :	
698	Encased in coarse wood, rushes or straw 12	
	With stoppers (lids, mechanical fastenings, etc.) of common metal, stoneware, china, etc. 45	
XI. METALS.		
A. Iron.		
737	Railway material : Axles, springs, tyres, wheels, bodies of wheels : roughly worked .	1.20
742	Pipes of all kinds not mentioned elsewhere in the tariff, with an inner diameter of less than 40 cm. : Rough, tarred, primed, even if the ends are wormed or socketed : Not riveted 1 <i>N. B. ad 742</i> : Under this number shall be included tubular support posts for electric conduits or lighting apparatus, rough, tarred, or merely primed, not riveted or bolted, also plated in a single piece, narrowing off, pierced or not and strengthened with rings.	
743	Riveted 5	
744	Others ; flanges for pipes. 7	
776	Nails, cut out, pressed, cast, wrought : Other (than nails for horse-shoes). 25	
803	Wares of malleable cast iron, of cast steel and wrought iron and steel, not mentioned elsewhere in the tariff : rough, coarsely wrought, tarred, primed, weighing each :	
804	100 kg. or more. 6	
	From 25 to 100 kg. exclusive 9	
XII. MACHINERY, MACHINE TOOLS AND VEHICLES.		
A. Machinery and machine tools.		
879	Parts of machinery, roughly shaped, weighing each : 500 kg. or more, for hard (grey) cast iron, 250 kg. or more for cast steel, 50 kg or more for wrought iron or steel ; and the following articles without regard to weight : parts of boilers roughly shaped, in wrought iron or steel, not riveted and without holes for rivets ; pieces of wrought iron or steel, twisted in spirals, coils, etc. 1.20	
880	Less than 50 kg. for wrought iron or steel 4.—	

Number in Swiss Tariff	Description of Goods	Rate of Duty Fr. c.
	Worked parts of hydraulic motors, non-portable steam engines ; steam locomobiles ; steam press-rolls ; steam turbines, motors driven by gas, petrol, benzine, hot air, compressed air and all others motors and machine tools for working metal, weighing each :	
ex 895 (b)	2,500 to 10,000 kg. exclusive	20
ex 896 (b)	500 to 2,500 kg. exclusive	20
ex 897 (b)	100 to 500 kg. exclusive	30
ex 898 (b)	Less than 100 kg.	35
	B. <i>Vehicles.</i>	
ex 910	Carts and sledges for children	60
	XIV. DRUGS, CHEMICAL SUBSTANCES AND PRODUCTS, COLOURS AND SIMILAR PRODUCTS.	
	A. <i>Pharmaceutical Articles and Drugs ; Perfumery.</i>	
ex 968	Caramel (Zuckercoleur) <i>N. B. ad 974 (b) of the tariff :</i> Compresses of cotton tissue containing medicinal mud (sulphurous earth from hot springs) packed or not in cardboard boxes with instructions for use, for therapeutic purposes, are included under No. 974 (b) and pay a duty of 20 fr. per quintal.	15
978	Mineral waters natural or artificial <i>N. B. ad 979 of the tariff :</i> Medicinal mud not moulded, not packed for retail sale, is included under this number and pays a duty of 5 fr. per quintal.	4
980	Spring Salts, salts for baths and marsh salts, with or without description of their medicinal effect : made up for retail sale or in doses <i>N. B. ad 980 :</i> Cubes of compressed medicinal mud (sulphurous earth from hot springs) for therapeutic purposes, with or without directions for use, are included under No. 980.	10
ex 981	Fruit Essences, included in No. 981 of the tariff. <i>N. B. ad 981 of the Tariff :</i> Essences, extracts and tinctures for the manufacture of alcoholic beverages, biscuits and confectionery, are also included in this number.	100
	B. <i>Chemical substances and products for industrial uses.</i>	
ex 1057	Prepared auxiliary substances and organic manufactured products : Brewers' pitch, on proof that it is to be used for coating beer-barrels	5
	C. <i>Colours.</i>	
	Chemical colours, dry, in lumps or pulverised, not prepared :	
1104 (a)	Zinc white, zincolith.	2

Number in Swiss Tariff	Description of Goods	Rate of Duty Fr. c.
XV. ARTICLES NOT OTHERWISE MENTIONED.		
		per q.
1145	Small wares and fancy articles of all kinds, not otherwise mentioned in the tariff : Others (except those included in No. 1144 of the tariff) of all kinds ; small wares not otherwise mentioned in the tariff	100
1146	Imitation jewellery, <i>i.e.</i> , articles of personal adornment of all kinds, not composed of precious metals, precious stones, real pearls or corals : (a) Imitation glass jewellery, mounted or not on non-precious metals, neither gilt nor silvered. (b) Other	200 370
1155 (b)	Black and coloured pencils with casing of wood or paper ; writing chalks not specified in No. 1155 (a)	50

ANNEX C.

ADDITIONAL PROVISIONS.

Ad Article 2.

If, in exceptional circumstances, one of the Contracting Parties considers it necessary to maintain or introduce, for certain commodities, import or export prohibitions or restrictions, it shall, in the absence of a previous agreement, come to an understanding on this subject with the other Party.

Ad Article 5.

Switzerland shall not claim the favours granted by the Czechoslovak Republic to Poland under Article XVII of the Commercial Convention¹ concluded between the Czechoslovak Republic and Poland on April 23rd, 1925, even if the Czechoslovak Republic should grant such favours to another neighbouring State.

It is understood that most-favoured-nation treatment shall not be extended to tariff questions with respect to railway transport.

Ad Article 7.

As regards the identification of goods, the two countries shall recognise the official identity marks affixed, on their export from one of the two countries, to goods coming under the Custom's permit of the temporary importation regulations. The Customs offices of both countries shall also be entitled, if they think fit, to affix in addition their own particular marks. Stamping in the country of importation shall not be compulsory for samples of articles in precious metals (jewellery, goldsmiths' and silversmiths' wares, clocks and watches, etc.), provided, however, that the necessary measures are taken to guarantee that such samples are submitted for stamping if they are not re-exported within the prescribed time-limit.

In the cases enumerated in Nos. 2 to 7 of Article 7, re-exportation or re-importation may also be effected through a Customs office other than that through which the goods have been imported or exported. The Customs office through which the goods are re-exported shall be authorised itself to refund the duties and taxes provisionally collected, or if such duties and taxes are only guaranteed, to take the necessary steps for releasing the security given by the importer.

¹ Vol. LVIII, page 9, of this Series.

Ad Article 10.

As regards the appointment of the arbitrator it is agreed as follows :

The two Contracting Parties shall agree as to the appointment of the arbitrator within two months after the notification of the request for arbitration.

The arbitrator may not be a national of either of the two States, or be domiciled on the territory of either State, or be in any way dependent upon or have any similar connection with either of the two States, or be a member of any other arbitral tribunal relating to either of the two States.

If the two Contracting Parties cannot agree as to the appointment of an arbitrator within two months, such appointment shall immediately be entrusted to the President of the Administrative Council of the Permanent Court of Arbitration at The Hague.

Ad Annex A.

(Import duties in the Czechoslovak Customs Territory.)

Ad No. 37 of the Tariff. — The following shall be considered as fine table fruits : apples and pears wrapped in more than one packing ; *i.e.*, those which, in the simple receptacle used for the consignment, are further wrapped individually or separated by protective layers of paper-wool, wood-wool, shavings, cottonwool, etc.

Ad No. 64 to 67 of the Tariff. — The animals for breeding, of the breeds mentioned in Annex A, shall, on being imported, benefit by the customs privileges specified, if the importer presents the prescribed certificate issued by the competent Czechoslovak Agricultural Council, or by the Department of Agriculture of the Civil Administration of Podkarpatská Rus. This certificate must be confirmed by the statement of the Czechoslovak official veterinary surgeon who carries out the sanitary inspection on importation, establishing that, in conformity with the information contained in the Swiss permit, the animals in question are really animals for breeding and are of the breeds stated on the certificate.

Ad No. 81 of the Tariff. — In fixing the duty for grafting wax, alcoholic content up to 8 per cent of the weight will be disregarded. Grafting wax made up for retail sale shall also pay duty according to the conventional rate.

Ad No. 101 of the Tariff. — Should the duty applicable to No. 101 (fats and fatty mixtures not specially mentioned) be increased, the new duty shall not exceed 25 Czechoslovak crowns per 100 kg.

Ad No. 114 of the Tariff. — Biscuits, zwiebacks and cakes shall benefit by the conventional duty of 735 Czechoslovak crowns, even if sugar is added to them.

Ad No. 119 of the Tariff. — 1. The descriptions "Emmental", "Gruyère" and "Saanen" do not indicate the place of production but the kind of Swiss manufacture. The conventional duty shall, therefore, be granted for all cheeses made in this manner, whatever the district in Switzerland in which they are manufactured.

2. Should the Czechoslovak Republic grant to any other third State in respect of any other kind of cheese included under No. 119 (a) and 119 (b) of the Tariff, respectively, a lower duty than that fixed in Annex A for the kinds of Swiss cheese classified under Nos. 119 (a) and 119 (b), respectively, this duty shall also be applied to the kinds of Swiss cheese enumerated in Annex A, under Nos. 119 (a) and 119 (b), respectively.

3. All cheeses imported in small receptacles, boxes, cardboard boxes, wrapped in tin-foil, paper, etc., shall also be considered as fine cheese for the table, in addition to cheeses which are of fine quality ; these inner wrappings (boxes, cardboard boxes, etc.), shall be taxed together with the goods. The cheeses specified in Annex A, under No. 119 in flat round form shall pay duty according to No. 119 (b) at the rate of 210 Czechoslovak crowns.

4. Only cheeses manufactured in Switzerland may be sold or otherwise dealt in Czechoslovakia under the name of "Emmental suisse", "Véritable Emmental" (Original Emmentaler), "Fromage suisse véritable" (Original Schweizer Käse), "Fromage suisse en boîte". In general, it is prohibited in the case of any kind of cheese which has not been manufactured in Switzerland, to add to the descriptions "Emmental", "Gruyère", "Sbrinz", which serve to denote the kind of manufacture, any descriptions which might give the impression that the cheese in question was manufactured in Switzerland.

Ad No. 132 of the Tariff. — By “green cheese from Glaris” (also called “*Schabzieger*”) is to be understood a thin cheese with the addition of melilot (*Melilotus caerulea*).

In fixing the duty for green cheese from Glaris, any addition of butter, upto 40 per cent of the weight, will be disregarded.

Ad Nos. 131 and 132 of the Tariff. — Patent foods, with or without addition of sugar, shall benefit by the conventional duty of 480 Czechoslovak crowns.

Condensed milk and dried milk with or without addition of sugar shall benefit by the conventional duty of 200 Czechoslovak crowns, 150 Czechoslovak crowns or 320 Czechoslovak crowns.

In fixing the duty for condensed milk in blocks, the protective covering of cocoa-butter or other vegetable fats, of a thickness not exceeding 1 mm., will be disregarded.

Ad 162 of the Tariff. — It is understood that exemption from Customs duties for natural indigo as well as synthetic indigo of a chemical composition similar to that of natural indigo (indigo blue, Indigblau) shall be granted for the duration of the present Treaty, but at most for a period of three years. Synthetic indigo shall be admitted free of duty, provided that consignments are accompanied by a certificate, from the factory, drawn up in accordance with the specimen given here-under, to the effect that the indigo blue (Indigblau) contains no addition of any other substance. The Czechoslovak Customs Administration retains the right, however, to verify the accuracy of the certificate,

CERTIFICATE.

The undersigned (name and place of factory) declares, as authorised representative of a manufacturing firm, that the consignment of kg. of synthetic indigo, delivered to at (name and address of consignee) contains indigo blue (Indigblau) without addition of any other substance.

(Place where declaration was made and date).

(Signature of firm.)

.....

.....

Ad 163 of the Tariff. — Extracts, the density of which is less than 35° Baumé shall be treated as liquid extracts.

Natural liquid extracts of dyeing substances with addition of mordants, prepared for printing and dyeing textiles, shall only be included in No. 163 (a) if their ash content in relation to the dried substance does not exceed 25 per cent; extracts of dyeing substances with a higher ash content shall pay duty according to No. 626.

Ad Nos. 183, 184, 185 and 186 of the Tariff. — Gassed or stoved cotton yarn shall be treated as unbleached cotton yarn provided that it is otherwise similar to unbleached yarn.

Ad Note to No. 192. — By “plumetis” (dyed or not, printed or woven in colours without regard to the nature and quality of the yarns used in their manufacture) is to be understood tissues “brodés” with patterns in imitation of embroidery, of which the pattern thread within the woven patterns, remains entirely loose on one side at least and partly loose on the other. These tissues differ from embroidery in that in the former the figure threads at each repetition of the pattern include every time exactly the same threads of the ground fabric and appear woven in with these threads, which is not the case with embroidery. If the resulting amount of duties is lower than it would be by applying the rate of 2,600 Czechoslovak crowns per hundred kg., duty will be levied on “plumetis” according to the nature of the ground fabric, on the importer’s request, provided that the pattern threads have previously been removed from the part of the fabric serving to determine the weight of this ground fabric. In the case of “plumetis” woven in double width and longitudinally bisected to be made in the piece, the simple safety stitch sewn on the cut edge to prevent the fabric from becoming unravelled is not taken into account in fixing the duty.

Ad Nos. 199, 215, 254 and 260 of the Tariff. — In fixing the duty for hat plaits, the fact that several plaits are sewn together to form a single plait or that metal threads are combined with the plaits will be disregarded.

Ad No. 215 of the Tariff. — In fixing the duty for hat plaits an insignificant mixture of other textile materials, *i.e.* not exceeding 8 %, will be disregarded.

Ad Nos. 250 and 256 of the Tariff. — Should plain tissues (unfigured) of silk or half-silk be subjected to a more favourable rate of duty than the rate for figured tissues, plain tissues shall be considered to be those

which, without regard to the question whether they are of one colour, have stripes lengthways or crossways or are checkered and which exhibit in their texture a uniform surface formed by a crossing of warp and weft threads which is always repeated after a definite limited number of threads, and also tissues produced by the use of several threads on both sides.

Should the plain tissues of half-silk, dutiable under No. 256, be taxed at a more favourable rate than the rate for figured tissues, half-silk tissues weighing more than 200 grammes per sq. metre, figured or not, shall pay the duty applicable to plain tissues.

Ad Nos. 253 and 259 of the Tariff. — The following shall be considered as silk or half-silk ribbons, unfigured (plain) : ribbons which, without regard to the question whether they are of one colour, have stripes lengthways or crossways or are checkered and which in their texture exhibit a uniform surface due to a crossing of warp and weft threads which is always repeated after a definite limited number of threads and also ribbons produced by the use of several threads on both sides.

Ad No. 281 of the Tariff. — In assessing the duty for hat plaits the fact that several plaits are sewn together to form a single plait will be disregarded.

Ad No. 295 of the Tariff. — Other wallpaper, for example Targos and Mattho papers, shall pay duty according to No. 295 in the same way as Tekko and Salubra wallpapers.

Ad No. 428 of the Tariff. — In conventional traffic ferrosilicium containing 30 to 40 % of silicium shall likewise be admitted free of duty.

Ad No. 497 of the Tariff. — Copper wire covered with acetate of cellulose, for electricity or not, shall pay duty according to No. 497 (b) of the Tariff.

Ad No. 520 of the Tariff. — Aluminium foil is not included under (a) of No. 520, unless it has not undergone a process of finishing.

Ad general notes to Classes XXII to XXVI and ad general notes to Class XXXVIII of the Tariff. — In applying the surtaxes provided for in the general notes to Classes XXII to XXVI of the Tariff and in the general notes to Class XXXVIII of the Tariff, the most favourable duty applicable to the article under consideration shall be taken as a basis.

Ad Nos. 532 and 533 of the Tariff. — Should an increase be made in the duties applicable to No. 532 (machines for the preparation and manufacture of cotton and also machines for spinning and twisting it, so far as they are not included in the next number) and to No. 533 (machines for the preparation and manufacture of, and machines for spinning and twisting, waste or carded yarn of cotton and wool) the new rates shall not exceed 90 Czechoslovak crowns per 100 kg.

Ad No. 534 of the Tariff. — In order to benefit by the Customs privileges provided for looms and warp-mills for the weaving of silk, proof must be furnished, on importation, to the Customs office, by means of the prescribed certificate issued by the competent Chamber of Commerce and Industry — other formalities being observed — of the use to which such looms and warp-mills are to be put and that the factory for which such machinery is intended is a silk-factory.

Ad No. 538 of the Tariff. — In order to benefit by the Customs privileges provided for compressors for cooling apparatus and for apparatus connected with the manufacture of ice or for roller rasping machines for the manufacture of chocolate and the pottery industry, it shall be necessary — other formalities being observed — to furnish further proof to the Customs office that such machinery, assembled and ready for use in the factory of the consignee, will only be used for the object indicated.

As regards compressors for cooling apparatus and for apparatus connected with the manufacture of ice, such further proof will not be required if the total weight of the entire apparatus does not exceed two quintals, including, if need be, the weight of the electric motor affixed to the apparatus in question.

In order to benefit by the Customs privileges provided for mixing, kneading and beating machines for bakers and confectioners, proof must be furnished, on importation, to the Customs office, by means of the prescribed certificate issued by the competent Chamber of Commerce and Industry — other formalities being observed — of the use to which it is intended to put such machines.

Note on Class XL of the Tariff. — In having delivery of the machinery and apparatus included in this class, which, in accordance with Annex A, are imported at a reduced rate if they are intended for a certain use, importers must pay the duty applicable to the machine or apparatus irrespective of the reduced duty. The difference between the duty paid and the reduced duty will be refunded if, other

formalities being observed, the person concerned furnishes proof within a year that the machine or apparatus has actually been delivered for the purpose on which the granting of the reduced duty depends.

Ad No. 543 of the Tariff. — As electrical apparatus for cooking and heating shall be considered all electrical apparatus and electrical contrivances employed for household use or in trade for cooking, roasting, boiling, heating, for example : kitchen stoves, chafing-dishes, roasting ovens, cooking ovens, grills furnace boilers, and other contrivances for cookings or roasting, saucepans and other utensils for cooking (kettles, and receptacles for boiling water, coffee, milk, tea, etc.), egg-boilers, bread-toasters, caldrons, beside plate-warmers, hot tables and cupboards, flat-irons, geysers, boilers, electric radiators of every kind, including luminous resistance radiators, earthenware hot-air stoves, together with other heating appliances, such as hot pipes, etc.

Ad Class XLI. — It is understood that the rates fixed in the present Treaty for goods of this class shall not be applicable to Röntgen apparatus, or to other medical electrical apparatus, or to their auxilliary utensils.

Ad Nos. 585 and 586 of the Tariff. — Watches and watch-cases which are only ornamented with a crown, ring, or other slight similar ornamentation in gold, do not pay the duty applicable to gold watches and watch-cases.

Watches and watch-cases ornamented in gold or gold-plated shall pay the same duty as gilt watches or watch-cases.

Ad Nos. 585 and 587 of the Tariff. — Should the present duty of 4.90 Czechoslovak crowns applicable to No. 587 of the Tariff (movements of watches) be reduced autonomously or conventionally, the duties applicable to No. 585 shall similarly be reduced.

Ad No. 589 of the Tariff. — As small table and mantelpiece clocks shall be considered small table and mantelpiece clocks of which the dial-plate does not measure more than 10 centimetres at the longest diameter.

Ad Class XLIII and ad Nos. 585 and 586 of the Tariff. — Articles in white gold (gold alloys with nickel, copper, zinc, paladium, aluminium, silver, tin or other metals) shall pay duty as gold articles.

Ad No. 614 of the Tariff. — Mixtures of gluten with slight admixture of phosphate of sodium and of sandal wood shall pay duty according to No. 614 (a) of the Tariff. Mixtures of gluten (wheat gluten excepted) with slight addition of phosphate of sodium and of sandal wood may likewise pay duty according to the Note ad No. 614 (a) of the Tariff.

Ad No. 622 of the Tariff. — Solid metaldehyde (solid fuel called "Meta") shall benefit by the conventional duty of 50 Czechoslovak crowns, whether made up or not for retail sale.

Ad No. 625 of the Tariff. — Colouring matters derived from coal tar, with addition of kitchen salt, Glauber salt, or of dextrin, up to the rate of 50 %, shall also be included in No. 625.

For the duration of the present Treaty, and at most for a period of two years, the Czechoslovak Republic undertakes not to levy any import duties on basic colouring matters derived from coal tar. In order to secure exemption from duty, consignments of basic colouring matters derived from coal tar shall be accompanied by a certificate from the manufacturing firm, drawn up in accordance with the following specimen :

CERTIFICATE.

The undersigned (name and place of factory) declares, as authorised representative of a manufacturing firm, that the consignment of kg. of basic colouring matters derived from coal tar contains :

Gross weight of each package	Description employed by the factory for basic colouring matter derived from coal tar
(Place at which certificate was issued and date)	(Signature of manufacturing firm)
.....

Ad Annex B.

(Import Duties in the Swiss Customs Territory.)

1. *Ad No. 53 (hops)*. There can only be admitted to commerce in Switzerland under the description of "Czechoslovak hops", and especially under the description of "Bohemian hops", ("Žatec hops", "Roudnice hops", "Uštk hops", "Dubá hops"), "Moravian hops" ("Tršice hops"), hops marked and accompanied by a verification certificate from one of the Czechoslovak public marking offices, in conformity with the regulations in force in the Czechoslovak Republic concerning the appellation of origin of hops. Such hops must further be contained in the original wrapping, *i.e.*, in the wrapping bearing the appellation of origin, the seal and the plomb, in conformity with the said Czechoslovak regulations.

2. The determination in the Treaty of the duties applicable to Nos. 4 (barley neither pearled nor hulled), 15 (malt), 53 (hops), and ex 114 (*a*) (beer in barrels containing 2 hl. or less) of the Swiss Customs tariff, shall leave Switzerland entire liberty to tax beer, even by levying Customs surtaxes on the importation of beer and raw material intended for its manufacture. Such Customs surtaxes shall be carefully graduated, on the supposition that 133 kg. of barley give 100 kg. of malt, and that 18 kg. of malt are needed for the manufacture of one hectolitre of beer.

3. Only beer which has been produced in the town of Plzeň (Pilsen) in Bohemia may be bought or sold or retailed in Switzerland under descriptions in which the word Pilsen (Plzeň) is used in any connection whatever.