

N° 3442.

ALLEMAGNE ET FINLANDE

Traité de commerce, avec annexes,
protocole final et protocole de
signature. Signés à Berlin, le 24
mars 1934.

GERMANY AND FINLAND

Treaty of Commerce, with Annexes,
Final Protocol, and Protocol of
Signature. Signed at Berlin, March
24th, 1934.

TEXTE ALLEMAND. — GERMAN TEXT.

No 3442. — HANDELSVERTRAG¹ ZWISCHEN DEM DEUTSCHEN REICH UND DER REPUBLIK FINNLAND. GEZEICHNET IN BERLIN, AM 24. MÄRZ 1934.

Finnish and German official texts communicated by the Finnish Minister for Foreign Affairs. The registration of this Treaty took place June 16th, 1934.

DER PRÄSIDENT DER REPUBLIK FINNLAND und DER DEUTSCHE REICHSPRÄSIDENT, von dem Wunsche geleitet, die wirtschaftlichen Beziehungen zwischen den beiden Ländern zu sichern und zu fördern, sind übereingekommen, einen Handelsvertrag abzuschliessen und haben zu diesem Zwecke als ihre Bevollmächtigten ernannt :

DER PRÄSIDENT DER REPUBLIK FINNLAND :

die Herren

Dr. Franz Mikael PITKÄNIEMI
Freiherr Ernst Fabian WREDE
Rechtsanwalt Lauri LUOMA,

DER DEUTSCHE REICHSPRÄSIDENT :

den Botschaftsrat Dr. Hans R. HEMMEN,

die nach gegenseitiger Mitteilung ihrer in guter und gehöriger Form befundenen Vollmachten die nachstehenden Artikel vereinbart haben :

Artikel 1.

Die Angehörigen jedes vertragschliessenden Teils geniessen im Gebiet des anderen Teils in Bezug auf Handel und Gewerbe die gleichen Vorrechte, Befreiungen und Vergünstigungen aller Art wie die Staatsangehörigen der meistbegünstigten Nation.

Die Angehörigen jedes vertragschliessenden Teils können, in gleicher Weise wie die Angehörigen der meistbegünstigten Nation und vorausgesetzt, dass sie die Landesgesetze beobachten, das Gebiet des anderen Teils frei betreten, darin reisen, sich aufhalten und niederlassen sowie dieses Gebiet jederzeit frei verlassen. Sie werden dabei keinen anderen oder lästigeren allgemeinen oder örtlichen Beschränkungen oder Auflagen irgendwelcher Art unterworfen sein als denjenigen, denen die Angehörigen der meistbegünstigten Nation unterworfen sind oder unterworfen sein werden. Sie haben ferner wie die Angehörigen der meistbegünstigten Nation volle Freiheit, in den von den Landesgesetzen bestimmten Grenzen in dem Gebiete des anderen Teils jede Art von Handel, Gewerbe oder Beruf auszuüben.

Die Staatsangehörigen jedes vertragschliessenden Teils sollen im Gebiet des anderen Teils in der gleichen Weise und unter denselben Bedingungen wie die Angehörigen der meistbegünstigten Nation berechtigt sein, jede Art von beweglichem oder unbeweglichem Vermögen zu erwerben, zu besitzen und zu übertragen.

¹ The exchange of ratifications took place at Helsinki, May 16th, 1934.
Came into force provisionally on April 1st, 1934, and finally on May 17th, 1934.

Zu Artikel 8.

Es besteht Einverständnis darüber, dass die in dem vorstehenden Vertrag vereinbarte Meistbegünstigung keine Anwendung findet auf Vergünstigungen, die Finnland der Union der Sozialistischen Sowjet-Republiken für die Fischerei und Seehundjagd im nördlichen Eismeer eingeräumt hat oder künftig einräumen wird.

Die Deutsche Regierung verzichtet ferner darauf, die Deutschland auf Grund der Meistbegünstigung aus dem finnisch-englischen Handelsabkommen vom 19. September 1933 zustehenden Vertragszollsätze :

a) von 13, 15 und 10.80 finn. Mark der Tnr. aus 241 b,

b) von 31, 35 und 25 finn. Mark der Tnr. aus 244 b

und die Zollbehandlung nach den in demselben Abkommen vereinbarten Anmerkungen zu den Tnrn. 273, 274, 275 und 276 in Anspruch zu nehmen.

Die Deutsche Regierung ist damit einverstanden, dass Finnland bei Kleie deutschen Ursprungs seine autonomen Bestimmungen in Bezug auf Aschengehalt und Färbung der Ware anwendet. Hinsichtlich der Zollsätze für Kleie genießt Deutschland die volle Meistbegünstigung.

Die Finnische Regierung verzichtet ihrerseits darauf, die Finnland auf Grund der Meistbegünstigung aus dem Handelsvertrag¹ zwischen dem Deutschen Reich und der Republik Österreich vom 12. April 1930 sowie aus dem Handelsabkommen² zwischen Deutschland und Frankreich vom 17. August 1927 zustehenden Vertragszollsätze für diejenigen Waren in Anspruch zu nehmen, für die in Tarif A unter Nrn. aus 112, 426 und aus 432 Vertragszollsätze festgesetzt sind.

Die Finnische Regierung verzichtet ferner auf ihre Rechte aus der Meistbegünstigung hinsichtlich bestehender und künftiger Tarifvereinbarungen Deutschlands mit dritten Ländern über

aus Nr. 193 Rückstände, feste, von der Herstellung von Leinöl, in Form von Kuchen (Ölkuchen)

Nr. 372 Eiweiss und Eiweisstoffe, tierische und pflanzliche, nicht unter andere Nummern des Zolltarifs fallend
aus Nr. 657 Bildpostkarten.

Zu Artikel 11.

Zu den in Artikel 11 genannten inneren Abgaben gehört auch die Umsatzsteuer.

Zu Artikel 13.

Die Abgabe, die in Finnland von deutschen Handelsreisenden für die Ausübung ihrer Tätigkeit erhoben wird, soll für ein ganzes Jahr nicht mehr als 3,000 Finnische Mark betragen. Die Abgabe für drei Wochen soll den Betrag von 500 Finnische Mark nicht übersteigen.

Zu Artikel 14.

Es besteht Einverständnis darüber, dass die Zollbehörden berechtigt sind, die Richtigkeit der Ursprungszeugnisse nachzuprüfen.

Die finnische Gebühr für die Beglaubigung der Ursprungszeugnisse beträgt nicht mehr als 10 Finnische Mark. Im Deutschen Reiche wird keine höhere Gebühr erhoben.

¹ Vol. CXV, page 333, of this Series.

² Vol. LXXVI, page 5 ; Vol. LXXXVIII, page 368 ; and Vol. CVII, page 510, of this Series.

¹ TRANSLATION.

No. 3442. — TREATY OF COMMERCE BETWEEN THE GERMAN REICH AND THE REPUBLIC OF FINLAND. SIGNED AT BERLIN, MARCH 24TH, 1934.

THE PRESIDENT OF THE REPUBLIC OF FINLAND and THE PRESIDENT OF THE GERMAN REICH, being desirous of consolidating and extending the economic relations between the two countries, have decided to conclude a Treaty of Commerce and have, for this purpose, appointed as their Plenipotentiaries :

THE PRESIDENT OF THE REPUBLIC OF FINLAND :

Dr. Franz Mikael PITKÄNIEMI ;
Baron Ernst Fabian WREDE ;
M. Lauri LUOMA, Rechtsanwalt ;

THE PRESIDENT OF THE GERMAN REICH :

Dr. Hans R. HEMMEN, Councillor of Embassy ;

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

Article 1.

Nationals of either of the Contracting Parties shall enjoy in the territory of the other Party the same privileges, exemptions and favours of every description in the matter of commerce and industry as nationals of the most-favoured nation.

Nationals of each of the Contracting Parties shall be free, on the same terms as nationals of the most-favoured nation, and provided that they comply with the laws of the country, to enter the territory of the other Party, to travel, reside or establish themselves therein and to leave it at any time. In this respect they shall not be subject to any general or local restrictions or charges of any nature other or more burdensome than those applicable to nationals of the most-favoured nation. They shall further be free, within the territory of the other Party, to carry on, like the nationals of the most-favoured nation, any commercial, industrial or professional activities within the limits fixed by the laws of the country.

Nationals of either Party shall be free, on the same footing and under the same conditions as nationals of the most-favoured nation, to acquire, possess and dispose of movable or immovable property of every description in the territory of the other Party.

Article 2.

In the matter of taxation (taxes and Customs duties), dues in the nature of taxes and other similar charges, the nationals of either of the Contracting Parties shall enjoy in every respect,

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

in regard to their persons, property, rights and interests in the territory of the other Party, the treatment and protection accorded by the revenue authorities and tribunals to that Party's own nationals and to nationals of the most-favoured nation.

Article 3.

Juridical persons and particularly joint-stock companies and other commercial companies, including industrial, financial, traffic, transport and insurance companies, which have their seat in the territory of one of the Contracting Parties and are legally constituted there shall also be recognised as legally constituted in the territory of the other Party. In that territory they may carry on their activities and exercise all other rights according to the legal provisions and restrictions in force.

The juridical persons and companies mentioned in paragraph 1 shall enjoy, as regards the conditions for their admission and the exercise of their activities in the territory of the other Contracting Party, the same rights as those which are or may be granted to similar juridical persons and companies of the nation most favoured in this respect.

The provisions concerning taxation contained in Article 2 shall be applicable *mutatis mutandis* to these juridical persons and companies.

Article 4.

Nationals of either of the Contracting Parties shall be exempt, in the territory of the other Party, from all military or civil service and from all compulsory public service ; they shall also be exempt from all military requisitions or contributions, in so far as they are not liable to these obligations as owners or possessors of immovable property. In the latter case, they shall be treated in the same manner as the country's own nationals or as nationals of the most-favoured nation.

In case of expropriation for public utility purposes, reasonable compensation shall be paid to the persons concerned.

Nationals of either of the Contracting Parties, including the juridical persons and companies mentioned in Article 3, shall be exempt from forced loans in the territory of the other Party.

Article 5.

Should either of the Contracting Parties find itself obliged to prohibit or restrict the import or export of goods, it undertakes to take due account of the interests of the other Party.

In particular, the two Contracting Parties shall refrain from depreciating the concessions which they have made to one another in the present Treaty by the imposition of import or export prohibitions or restrictions or by their application.

Article 6.

The Contracting Parties shall grant one another freedom of transit through their respective territories, and shall undertake to apply the provisions of the Convention and Statute on Freedom of Transit concluded at Barcelona on April 20th, 1921.

Article 7.

Products of the soil and industry of each of the Contracting Parties shall be treated, both on importation into the territory of the other Party and on exportation from the territory of one Party

into that of the other, in accordance with the most-favoured-nation principle in respect of the assessment and levying of Customs duties and dues and security therefor, and in respect of all Customs formalities. Accordingly, any privilege granted in this respect by one of the Contracting Parties to a third country shall be immediately and without compensation applied to the other Contracting Party also.

Article 8.

In so far as the provisions of this Treaty relate to the reciprocal granting of most-favoured-nation treatment, they shall not apply :

(a) To any special privileges granted now or in the future by one of the Contracting Parties to neighbouring States for the purpose of facilitating frontier traffic within a zone not as a rule exceeding fifteen kilometres on either side of the frontier ;

(b) To engagements entered into or which may be entered into in the future by one of the Contracting Parties under the terms of a Customs union ;

(c) To privileges which one of the Contracting Parties grants to another State in virtue of treaties for the adjustment of inland and foreign taxation, and especially for the prevention of double taxation in the sphere of direct taxes and death duties, or in virtue of treaties granting legal protection and assistance in matters of taxation and prosecution for fiscal offences ;

(d) To Customs privileges or other facilities which Finland grants now or may in future grant to Estonia, so long as these privileges and facilities are not granted to a third State.

Article 9.

The products of the soil and industry of Finland enumerated in the attached Tariff A shall, on importation into German Customs territory, be admitted on the conditions laid down in that tariff.

The products of the soil and industry of Germany enumerated in the attached Tariff B shall, on importation into Finland, be admitted on the conditions laid down in that tariff.

Article 10.

Products of the soil and industry of Germany imported into Finland and products of the soil and industry of Finland imported into Germany through the territory of other countries, and likewise products of the soil and industry of other countries imported through the territory of one of the Contracting Parties into the territory of the other, shall not be subject on importation to any duty or charge other or higher than would have been applicable if they had been imported direct from the country of origin or through any other country.

This provision shall apply both to goods in direct transit and to goods which during transit may be reloaded, repacked or warehoused.

Article 11.

Internal charges which are or may hereafter be levied in the territory of one of the Contracting Parties on behalf of the State or of a province, commune or other corporation, on the production, preparation, transport or consumption of a product, shall not on any pretext be levied on products of the other Party to a greater extent or in a more burdensome form than on national products of a like nature.

Neither of the two Contracting Parties shall, on the pretext of internal taxation, levy new or higher charges on the importation of articles not produced in their own territory which are enumerated in the tariffs annexed to Article 9 of this Treaty.

Article 12.

Each of the Contracting States will designate competent authorities responsible for supplying on application official information concerning Customs tariffs and the duties applicable to specific goods.

Article 13.

Identity cards for German commercial travellers in Finland and for Finnish commercial travellers in Germany must conform to the model provided for in the International Convention relating to the Simplification of Customs Formalities, signed at Geneva on November 3rd, 1923. No consular or other visa will be required.

As regards samples and patterns, the Contracting Parties shall apply the provisions contained in the Convention named in the foregoing paragraph. The time allowed for re-exportation shall be at least six months.

Article 14.

The production of certificates of origin shall not as a rule be required on the importation of products of one of the Contracting Parties into the territory of the other.

Nevertheless, should one of the Contracting Parties levy on the products of a third country duties higher than those applicable to the products of the other Party, or impose on products of a third country import prohibitions or restrictions not applicable to products of the other Party, it shall have the right if necessary to make the application of reduced charges to products of the other Party, and likewise their admittance, conditional on the production of certificates of origin.

The Contracting Parties undertake to ensure that no unnecessary formalities in the issue of certificates of origin shall be allowed to hinder commerce.

The said certificates of origin may be made out by the Customs authorities in the place of consignment within the country or at the frontier, or by the competent chamber of industry or commerce. The two Governments may conclude agreements transferring to authorities other than those mentioned above, or to economic associations in either of the two countries, the power to issue certificates of origin, which must be accepted by the Customs authorities of the other Party. Should the certificates not be issued by a duly authorised State authority, the Government of the country of destination may require them to be endorsed by its own diplomatic or consular authorities possessing competence in the place of consignment.

Certificates of origin may be drawn up either in the language of the country of destination or in that of the exporting country ; in the latter case, the Customs offices in the country of destination may require a translation.

If products of other countries are imported through the territory of one of the Contracting Parties into the territory of the other, the Customs authorities of the latter shall also accept certificates of origin issued as provided for in this Article in the territory of the first-named Party.

Article 15.

Should one of the Contracting Parties make the importation, offering for sale or sale of goods conditional on the affixing of marks of origin thereto, it shall refrain, as regards the products of the other Party, from enforcing regulations the application of which would involve costs and expenditure out of proportion to the value of the goods or which could not be applied without detriment

to the appearance or utility of the goods. Furthermore, each Party, save when it makes special notification in respect of particular goods, shall accept the appellations generally used in international trade to designate the origin of goods of the other Party.

Article 16.

The Contracting Parties undertake to conclude treaties concerning the prevention of double taxation and legal protection and assistance in fiscal matters, and to communicate to each other the drafts of the said treaties within six months of the signature of the present Treaty.

Article 17.

The Convention of April 21st, 1922, between Finland and the German Reich shall continue to be valid, in so far as it is not contrary to the provisions of the present Treaty.

Article 18.

The present Treaty shall be ratified. The instruments of ratification shall be exchanged at Helsinki as soon as the formalities prescribed by the laws of the two countries have been complied with.

The Treaty shall come into force on the day following the exchange of the instruments of ratification. The two Governments are agreed that it shall be provisionally applied as from April 1st, 1934.

The Treaty shall remain in force until December 31st, 1934, unless denounced for October 1st, 1934, by one of the two Parties at six weeks' notice. The Treaty shall be renewed for further periods of one year, if the two Parties reach an agreement to this effect not later than December 1st each year.

If the Treaty is extended beyond December 31st, 1934, it may thereafter be denounced at three months' notice for the end of any calendar quarter year.

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

BERLIN, *March 24th*, 1934.

(L. S.) F. M. PITKÄNIEMI.

(L. S.) Dr. HANS R. HEMMEN.

(L. S.) E. F. WREDE.

(L. S.) Lauri LUOMA.

TARIFF A.

Tariff number	Designation of goods	Duty per metric quintal Reichsmarks
ex 47 ex 72	Bilberries Iceland moss (reindeer moss), raw, unground	0.50 free
	<p><i>Note</i> : The conventional exemption only applies to an annual quantity equal to 100 % of the average quantity which, according to the German official import returns, was imported from Finland into the German Customs territory during the years 1931, 1932 and 1933. For the year 1934 the quantity imported, according to the German official import returns, between January 1st, 1934, and the date of the provisional entry into force of the Treaty, is to be deducted.</p>	
ex III	Reindeer meat : In whole carcasses, even without the head, fresh or frozen, with lungs, heart and kidneys in natural connection with the carcass : With skin and hoofs Without skin or hoofs Cut up, simply prepared : Merely salted Otherwise simply prepared (larded, dried, smoked, boiled or roasted)	 7.50 10.— 12.50 15.—
ex 112 ex 172 426	Game (feathered), dead, even cut up, unprepared Tallöl	35.— free
ex 432	Yarn of all kinds, of wool or other animal hair, mixed or not with other vegetable textile materials or yarn, except cotton, made up for retail sale Tissues not included under Nos. 427 to 431 of the General Tariff : Wholly of wool, weighing 150-200 grammes per square metre of woven surface, not more than 140 cm. wide, containing in warp and weft together not more than 50 threads of single yarn per square centimetre, forming a 4-end double-faced twill weave (<i>Köperbindung</i>) or woven otherwise with 4 shafts (so-called serges and cheviots), of one colour Other tissues : Weighing more than 200 and up to 300 grammes per square metre of woven surface Weighing 200 grammes or less per square metre of woven surface, with the exception of tissues wholly of wool weighing from 70-100 grammes per square metre of woven surface, cross-woven in cloth style (so-called muslin)	 65.— 290.— 340.— 380.—
	<p><i>Note</i> : Tissues weighing 200 grammes or less per square metre of woven surface, which contain silk threads, also pay the conventional duty of 380 Reichsmarks, provided that the silk threads do not exceed, when only in the warp or in the weft, 12 % of the aggregate number of the warp or weft threads and, when both in the warp and in the weft, do not exceed in either direction 6 % of the aggregate number of warp or weft threads.</p>	

Tariff number	Designation of goods	Duty per metric quintal Reichsmarks
ex 560	Dirks in leather sheaths	180.—
ex 616 B	Ply-wood, not more than 12 mm. in thickness, of birch wood	11.50
ex 624	Spools, except spools for manufacturing purposes : Rough	7.—
	Wrought	10.50
	With iron fittings	30.—
ex 628	Wooden bodies, in the form of pipes, from 3-15 cm. in length and not exceeding 5 mm. in external diameter	7.—
ex 629	Spears and spear-shafts	7.—
	Skis, without fastenings	16.—
	Spears and spear-shafts	14.—
ex 630	Discs	32.—
ex 640	Dirks, combined with artificial horn, in leather sheaths	240.—
ex 650	Wood pulp (cellulose, mechanical wood pulp) : Containing 50 % or more of water	1.15
	Containing less than 50 % of water	1.75
	Chemical wood pulp (cellulose) : Containing 50 % or more of water	1.15
	Containing less than 50 % of water	1.75
	Wood pulp (cellulose) prepared by the soda process, for the manufacture of paper for cables and of insulating paper, under Customs control : Containing 50 % or more of water	0.85
	Containing less than 50 % of water	1.25
	<i>Note</i> : The application of the conventional rates of 0.85 Reichsmarks and 1.25 Reichsmarks is subject to the production by the importer of a certificate from a Finnish authority, in respect of each consignment, to the effect that the wood pulp (cellulose) has been prepared by the soda process.	
	The Governments of the Contracting Parties will come to an agreement regarding the authorities responsible for the issue of certificates and regarding the form of the latter. In doubtful cases, the German authorities shall have the right to verify the accuracy of the particulars given in the certificates.	
ex 651 A	Mechanical or chemical wood pulp cardboard, even of steamed wood pulp, solidified by rolling (brown wood cardboard, called leather-board), straw, paper and turf board, and any kinds of rough board not elsewhere mentioned, whether dyed in the pulp or not, with a thickness of 3 mm. or over, if the surface of each sheet exceeds 1 square metre : Manufactured from boards stuck together	5.—
	Other	5.—
	<i>Note</i> : The conventional rates only apply to an annual quantity equal to 10 % of the quantity of goods classified under No. 651 A, second sub-section, of the Tariff, which, according to the German official import returns, was imported in 1933 from Finland into the German Customs territory. For the year 1934 there shall be deducted that quantity which, under agreement between the two Parties, on the basis of joint investigations, was imported from January 1st, 1934, up to the date of the provisional entry into force of the Treaty. Up to June 30th of each year not more than half, and up to September 30th of each year not more than three-quarters, of the annual quantity can be cleared through the Customs for free circulation in the German Customs territory.	

Tariff number	Designation of goods	Duty per metric quintal Reichsmarks
	<p>Cardboard (with the exception of cardboard of 3 mm. or more in thickness and of an area of more than 1 square metre per sheet), mixed or un-mixed, of mechanical or chemical wood pulp, even of steamed wood pulp, solidified by rolling (brown wood cardboard, called leather-board), whether dyed in the pulp or not</p> <p><i>Note</i> : The conventional rate only applies to an annual quantity equal to 5 % of the quantity of goods classified under No. 651 A, second sub-section, of the Tariff, which, according to the German official import returns, was imported in 1933 from Finland into the German Customs territory. Up to June 30th of each year not more than half, and up to September 30th of each year not more than three-quarters, of the annual quantity can be cleared through the Customs for free circulation in the German Customs territory. From the quantity which, according to the above provisions, may be imported up to June 30th, 1934, there shall be deducted the quantity which, under agreement between the two Parties, on the basis of joint investigations, was imported from January 1st, 1934, up to the date of the provisional entry into force of the Treaty.</p> <p>Cardboard (with the exception of cardboard of 3 mm. or more in thickness and of an area of more than 1 square metre per sheet), of mechanical wood pulp only, even of steamed wood pulp, solidified by rolling (brown wood cardboard, called leather-board) or containing 15 % or less of chemical wood pulp, whether dyed in the pulp or not . . .</p> <p><i>Note</i> : 1. The conventional rate only applies to an annual quantity equal to 75 % of the quantity of goods classified under No. 651 A, second sub-section, of the Tariff, which, according to the German official import returns, was imported in 1933 from Finland into the German Customs territory. Up to June 30th of each year not more than half, and up to September 30th of each year not more than three-quarters, of the annual quantity can be cleared through the Customs for free circulation in the German Customs territory. From the quantity which, according to the above provisions, may be imported up to June 30th, 1934, there shall be deducted the quantity which, under agreement between the two Parties, on the basis of joint investigations, was imported from January 1st, 1934, up to the date of the provisional entry into force of the Treaty.</p> <p>2. The application of the conventional rate is subject to the production by the importer of a certificate from a Finnish authority, in respect of each consignment, to the effect that the cardboard has been entirely made from mechanical wood pulp or that the proportion of chemical wood pulp does not exceed 15 %.</p> <p>The Governments of the Contracting Parties will come to an agreement regarding the authorities responsible for the issue of certificates and regarding the form of the latter. In doubtful cases, the German authorities shall have the right to verify the accuracy of the particulars given in the certificates.</p> <p>Packing paper, dyed in the pulp, even smooth on one side</p> <p>Printing paper in rolls, weighing not less than 45 and not more than 55 grammes per square metre, smoothed by machine (not satiny), not containing more than 25 % of chemical wood pulp (cellulose).</p> <p><i>Note</i> : The application of the conventional rate is subject to the production by the importer of a certificate from a Finnish authority,</p>	<p>4.—</p> <p>3.—</p> <p>4.—</p> <p>10.—</p>

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ex 655 B

Tariff number	Designation of goods	Duty per metric quintal Reichsmarks
	<p>in respect of each consignment, to the effect that the proportion of chemical wood pulp (cellulose) does not exceed 25 %.</p> <p>The Governments of the Contracting Parties will come to an agreement regarding the authorities responsible for the issue of certificates and regarding the form of the latter. In doubtful cases, the German authorities shall have the right to verify the accuracy of the particulars given in the certificates.</p> <p>Packing paper (called <i>Kraftpapier</i>) of natural colour or died in the pulp brown, brownish-yellow or yellow, weighing over 50 but under 350 grammes per square metre, bearing, printed thereon, no directions for use, advertisements, designs or the like</p> <p><i>Note :</i> The conventional rate only applies to a maximum annual quantity equal to 4,000 metric quintals. Up to June 30th of each year not more than half, and up to September 30th of each year not more than three-quarters, of the annual quantity can be cleared through the Customs for free circulation in the German Customs territory. From the quantity which, according to the above provisions, may be imported up to June 30th, 1934, there should be deducted the quantity which, under agreement between the two Parties, on the basis of joint investigations, was imported from January 1st to the date of the entry into force of the Treaty.</p> <p>Further, the conventional rate only applies provided that, in conformity with the special agreement to be concluded to that effect, the Finnish Government guarantees that the quantities enjoying the present Customs privilege shall be exclusively presented for clearance at the Customs houses to be designated by the German Government, according to the agreements entered into by both Parties.</p> <p>Packing paper containing not less than 55 % of wood pulp (cellulose, mechanical wood pulp) : Dyed in the pulp, smooth on both sides Whether dyed in the pulp or not, rough on both sides, or smooth on one side only</p> <p><i>Note :</i> The application of the conventional rates of 5.50 Reichsmarks and 4 Reichsmarks is subject to the production by the importer of a certificate from a Finnish authority, in respect of each consignment, to the effect that the proportion of wood pulp (cellulose, mechanical wood pulp) is not less than 55 %.</p> <p>The Governments of the Contracting Parties will come to an agreement regarding the authorities responsible for the issue of certificates and regarding the form of the latter. In doubtful cases, the German authorities shall have the right to verify the accuracy of the particulars given in the certificates.</p>	<p>7.—</p> <p>5.50</p> <p>4.—</p>

TARIFF B.

Tariff number	Designation of goods	Unit	Duty in Finnish Marks
25 (a)	Meat extract	I kg.	15.—
47	Flour and meal of other kinds, also macaroni and vermicelli :		
	(a) Flour and meal	I »	1.50
	(b) Macaroni and vermicelli	I »	1.75
ex 48	Starch, other than potato starch	I »	1.—
ex 92 (a)	Lily of the valley seed-buds	I »	10.—
	Plants, not specially mentioned :		
	Living :		
95	Planted	I »	2.50
96	Other kinds	I »	5.—
	Dried or otherwise prepared :		
97	For decorative purposes	I »	20.—
	Other kinds :		
98 (b)	Other kinds	I »	1.—
	Yarn, of wool or other animal hair, mixed or not with other textile materials, except silk :		
211	In small packets put up for retail sale, such as skeins, balls, reels and the like ; loop and fancy yarns . . .	I »	6.—
	Tissues, not specially mentioned, the whole surface of which is woven in a uniform manner :		
	Weighing less than 250 grammes, but not less than 100 grammes per square metre :		
	Bleached, dyed or printed :		
	Other kinds :		
241 (b) 2	Bleached or dyed	I »	18.—
241 (b) 3	Printed :		
	With a width of less than 88 cm.	I »	18.—
	With a width of 88 cm. or more	I »	18.—
	Weighing less than 100 grammes per square metre :		
	Bleached, dyed or printed, containing jointly in a surface of 1 cm. square :		
	More than 40 warp and weft threads :		
	Other kinds :		
244 (b) 2	Bleached or dyed	I »	42.—
244 (b) 3	Printed :		
	With a width of less than 88 cm.	I »	42.—
	With a width of 88 cm. or more	I »	42.—
	Tissues of other kinds, not specially mentioned, including pressed (not woven) felt of wool, with or without admixture of vegetable materials :		
ex 275	Lining materials (for stiffening) consisting of a mixture of horsehair and other textile materials, with a wool content not exceeding 40 % of the total weight of the tissue	I »	19.—

Tariff number	Designation of goods	Unit	Duty in Finnish Marks
	Clothing and other sewn articles, not elsewhere mentioned :		
	Of other textiles :		
33I	With embroidery or lace ; also with linings, facings or other trimmings of tissue containing silk	I kg.	150.—
	Manufactures of wood, complete, not specially mentioned :		
	Weighing per article more than 2 kg. net :		
375	Stained, waxed, lacquered, polished, or with any other similar treatment of the surface	I »	4.—
	Weighing per article not more than 2 kg. net :		
380	Stained, waxed, lacquered, polished, also painted, varnished, oiled or with any other similar treatment of the surface	I »	8.—
38I	Other kinds	I »	4.—
ad 375, 380 and 38I	<i>Note</i> : Stuffed but uncovered articles of wood mentioned in Nos. 375, 380 and 38I of the Tariff pay an additional 40 % ; if covered, an additional 100 %.		
	Coopers' wares, including notched staves for casks and barrel heads, wholly or partly planed or so prepared that they can be directly made into casks :		
382	Staves for puncheons, of beech	—	free
	Manufactures, not specially mentioned, of paper, paper board, cardboard, or pulp, even if in combination with other materials :		
	Other kinds :		
43I	Not having undergone such processes ; masks, howsoever prepared	I kg.	16.—
	Books, printed, not specially mentioned :		
436	Other kinds ; newspapers, journals, manuscripts, also books with raised characters (for the blind)	—	free
	Maps, geographical and topographical, astronomical charts, mariners' charts and other charts for scientific purposes :		
438	Other kinds ; globes, all kinds with or without stands	—	free
	Printed matter, not specially mentioned, such as business circulars, catalogues, and other commercial prints :		
440	With foreign text and not falling under the following Tariff number	—	free
ex 44I	Other kinds, including visiting cards, business cards, publicity and advertising posters, with letter press and paper provided with stamps of firms or other similar letter press	I kg.	10.—
ad 440 and 44I	<i>Note</i> : Advertisement cards and placards, with pictures and text contiguous, shall be dutiable under this number		
	Rolled or drawn iron or steel, in bars, weighing less than 60 kg. per lineal metre :		
	The greatest dimension of the cross-section being 15 mm. or upwards :		
520 (a)	Beams, profile and angle iron :		
	1. Half-round, half oval or other segments of round, oval or similar cross-sections : rectangular, rhom-		

Tariff number	Designation of goods	Unit	Duty in Finnish Marks
	boid, triangular cross-sections, even with rounded sides or corners ; square or flat iron with rounded sides or corners ; flat iron, ribbed or grooved .	I kg.	0.50
	2. Other kinds	I »	0.25
	Sheets, cut or not : Not polished, not varnished, without coating of other metals or other surface coating ; sheets with patterns rolled in on one side :		
525	3 mm. or more in thickness	I »	0.15
526	Less than 3 mm., but not less than 0.55 mm. in thickness	I »	0.30
527	Less than 0.55 mm. in thickness	I »	0.40
	Spikes and nails, not specially mentioned :		
548	Up to 25 mm. in length	I »	2.20
549	More than 25, but not more than 45 mm. in length . .	I »	1.80
550	More than 45 mm. in length	I »	1.70
ad 646	<i>Note</i> : Standards for incandescent lamps coming under this number shall be duty free, if imported by incandescent lamp manufacturers for use in their own undertakings.		
ad 675	<i>Note</i> : Incandescent lamps up to a quantity which, on the basis of total annual imports of 20,000 kg., corresponds to that proportion of Finland's total imports of incandescent lamps in 1933 which was of German origin, as shown by the official Finnish returns	I »	20.—
	As from a later date to be fixed by agreement between the German and Finnish Governments	I »	10.—
676	Special electro-technical apparatus, not specially mentioned, and parts thereof, not specially mentioned : Telephone apparatus, telephone switchboards, telephone switches, telegraph apparatus and parts thereof, not specially mentioned	I »	5.—
ex 677 (b)	Electro-magnetic ignition apparatus for motors and the like, voltaic arc and induction heating apparatus, liquation apparatus, rotary or fixed magnetic apparatus for separating iron particles from cereals and the like	I »	12.—
733	Clocks of other kinds : (a) Wall clocks and alarm clocks	each	12.—
	(b) Other kinds	»	24.—
ex 751 (a)	Coke	—	free
	Slabs for floors and walls :		
777	Of a single colour and unglazed	I kg.	1.30
778	Of more than one colour or glazed	I »	2.60
ex 787 (b) 1	Fire-proof bricks with a melting point of under 1900° C.	100 »	6.—
	Sheet glass, even if coloured, and plate glass :		
	Silvered :		
798	Other kinds	I »	10.—

Tariff number	Designation of goods	Unit	Duty in Finnish Marks
ex 845 (b) ex 862 (a)	Zinc, white Acetates of amyl, of adronal, of butyl, or of methyl; solvents with a base of methanol, of methyl acetate and of acetone; phthalic acid ester	1 kg.	0.40
ex 874 (b)	Nitrate of lime, even containing up to 10 % of ammonium nitrate; ammonium sulpho-nitrate (<i>Leunasalpeter</i>) and urea intended to be used as fertilisers	1 "	3.—
ex 941	Synthetic tanning materials : Liquid : Neradol ND In paste : Neradol D Solid : Neradol FB ; Ordoval 2 G ; Gerbstoff FC	— — — — — —	free free free free free

FINAL PROTOCOL.

On signing the Treaty concluded this day between the German Reich and the Republic of Finland, the undersigned Plenipotentiaries have made the following reservations and declarations, which form an integral part of the Treaty.

I.

Ad Article 1, paragraph 2.

The passport regulations and the regulations subjecting the employment of foreigners in each of the contracting countries to special conditions shall not be affected.

It is furthermore agreed that the provisions of the present Treaty shall not affect the right of each of the Contracting Parties to prohibit, in individual cases, the residence in their respective territories of nationals of the other Party, whether in consequence of judicial orders or for reasons concerning the internal and external security of the State, or for police reasons, more particularly in virtue of the poor law regulations and regulations regarding public health and morals. Nevertheless, expulsion shall not be ordered in any such case solely on the grounds of a general housing shortage or unemployment.

Ad Article 3.

It is understood that the provisions of Article 3 shall apply both to co-operative societies and to associations formed for economic purposes.

Ad Article 6.

The reservation entered by the Finnish Government on the signing of the Protocol additional to the Barcelona Convention regarding the regime of navigable waterways of international concern is maintained.

Ad Article 8.

It is understood that the most-favoured-nation treatment agreed upon in the foregoing Treaty shall not apply to privileges granted or to be granted in future by Finland to the Union of Soviet Socialist Republics in respect of fishing and seal-hunting in the Arctic Ocean.

The German Government further waives all claim to the following conventional duties incorporated in the Anglo-Finnish Commercial Agreement of September 19th, 1933, to which Germany is entitled in virtue of the most-favoured-nation principle :

(a) 13, 15 and 10.80 Finnish marks under No. ex 241 (b) of the Tariff ;

(b) 31, 35 and 25 Finnish marks, under No. ex 244 (b) of the Tariff ;

and also to the Customs treatment provided for in the notes agreed upon to Nos. 273, 274, 275 and 276 of the Tariff in the aforesaid Agreement.

The German Government hereby agrees that Finland shall apply her own regulations regarding the ash content and colouring of bran to bran of German origin. In regard to the Customs duties on bran, Germany shall enjoy full most-favoured-nation treatment.

The Finnish Government for its part waives its claim to the conventional rates to which Finland is entitled on the basis of the most-favoured-nation principle, in virtue of the Treaty of Commerce between the German Reich and the Austrian Republic of April 12th, 1930, and of the Commercial Agreement between Germany and France of August 17th, 1927, in respect of the articles for which conventional rates are laid down in Tariff A under Nos. ex 112, 426 and ex 432.

The Finnish Government further waives all right in virtue of the most-favoured-nation principle, arising out of existing or future tariff agreements between Germany and other countries in respect of :

Ex No. 193 : solid residues from the manufacture of linseed oil, in the form of cakes (oil cake) ;

No. 372 : albumen and albuminous substances, animal and vegetable, not included under other Tariff numbers ;

Ex No. 657 : picture post-cards.

Ad Article 11.

For the purposes of Article 11, internal charges shall be deemed to include the turnover tax.

Ad Article 13.

The tax levied in Finland on German commercial travellers in respect of the exercise of their activities shall not exceed 3,000 Finnish marks for a complete year. The tax payable in respect of a period of three weeks shall not exceed 500 Finnish marks.

Ad Article 14.

It is understood that the Customs authorities shall have the right to verify the accuracy of certificates of origin.

The Finnish charge for the legalisation of certificates of origin shall not exceed 10 Finnish Marks. No higher charge shall be made in the German Reich.

Ad Article 18.

The Customs duties laid down in Tariff B in respect of German agricultural and industrial products and the Finnish conventional rates to which Germany is entitled on the basis of the most-

favoured-nation principle shall not apply until the entry into force of this Treaty if they are below the level to which the Finnish Government has the right to reduce the duties under the relevant Tariff numbers. Accordingly, the arrangements made in respect of Finnish agricultural and industrial products in Tariff A under Nos. ex III, reindeer meat, ex 560 and 640, dirks, ex 628 wooden bodies in the form of pipes, spears and spear-shafts, and ex 655 B packing paper (called *Kraftpapier*), shall not apply until the entry into force of the present Treaty.

Ad Tariff A.

Ad Nos. ex 72, 651 A, 655 B.

The clearance through the Customs of the goods included under the above-mentioned items, at the conventional rates, for free circulation in German Customs territory, shall only be authorised either at not more than two Customs offices to be specified by agreement between the two Governments, or without restriction to specified Customs offices if quota certificates are produced which have been issued or endorsed by a German Customs office. In the event of the restriction of Customs clearance to specified Customs offices, the German Government agrees that quantities to be specified numerically be separated from the Customs quota and cleared through such other German Customs offices as may be agreed upon, both Governments reserving their right to agree, where necessary, upon changes in the quantities separated from the quota. Further, even in the event of Customs clearance being confined to specified Customs offices, quota certificates shall be produced, if the Finnish Government so requests, showing that the consignment is to be deducted from the quota.

The Finnish Government will inform the German Government which method it selects.

The two Governments shall come to an agreement regarding the German Customs offices, and the Finnish authorities responsible for issuing quota certificates, and also regarding the procedure to be followed.

Ad Nos. ex 112, 426, ex 432.

The Customs duties agreed upon for these items shall be applicable as long as third States enjoy lower or equal rates.

Ad No. ex 655 B: *Packing Paper (called Kraftpapier)*.

The conventional rate shall only be applicable until the entry into force of an agreement between Germany and a third country regarding the importation of *Kraftpapier*; in 1934, however, this conventional duty shall apply at least until the quantity of 4,000 metric quintals entitled to Customs privileges has been imported.

Ad Tariff B.

Ad Nos. 241 (b), 244 (b).

The Customs duties agreed upon for these items shall be applicable as long as third States enjoy lower or equal rates.

Ad Nos. 862 and 941.

Should other products be placed on the market which, from an economic standpoint, are similar to the technical solvents mentioned in No. 862, or to the synthetic tanning materials mentioned in No. 941, the Finnish Government is prepared to enter into negotiations with the German Government with a view to the extension of the Customs duties agreed upon to such new products.

II.

With a view to the application of the Treaty of Commerce concluded on to-day's date, each Government will set up a Governmental Committee. It shall be the duty of these Committees to keep in constant and direct touch with one another and to deal with questions arising out of the application of the Treaty signed on to-day's date. The two Governments will inform one another of the composition of the said Governmental Committees.

In faith whereof the Plenipotentiaries have signed the present Protocol, at Berlin, on March 24th, 1934.

F. M. PITKÄNIEMI.
E. F. WREDE.
Lauri LUOMA.

Dr. Hans R. HEMMEN.

PROTOCOL OF SIGNATURE

TO THE TREATY OF COMMERCE BETWEEN THE GERMAN REICH AND THE REPUBLIC OF FINLAND
DATED MARCH 24TH, 1934.

I.

Ad *Tariff A.*Ad *Notes to Nos. ex 650, 651 A, 655 B.*

The certificates here prescribed shall be delivered by the "Keskuslaboratorio O. Y." ("Centrallaboratorium A. B.") at Helsinki in accordance with the attached forms (Annexes 1-4).

The Finnish Government shall communicate to the Reich Finance Ministry at Berlin five copies of the signatures of the persons authorised to sign the certificates.

Ad No. 651 A. *Notes.*

It is agreed that during the first quarter of 1934 the following quantities of the goods of Finnish origin designated below were imported :

Mechanical or chemical wood pulp cardboard, even of steamed wood pulp, solidified by rolling (brown wood cardboard, called leather-board), straw, paper or turf board, and any kinds of rough board not elsewhere mentioned, whether dyed in the pulp or not, with a thickness of 3 mm. or over, if the surface of each sheet exceeds 1 square metre :

Manufactured from boards stuck together	—
Other	11,161 metric quintals.

Cardboard (with the exception of cardboard of 3 mm. or more in thickness and of an area of more than 1 square metre per sheet), mixed or unmixed, of mechanical or chemical wood pulp, even of steamed wood pulp, solidified by rolling (brown wood cardboard, called leather-board), whether dyed in the pulp or not.

Cardboard (with the exception of cardboard of 3 mm. or more in thickness and of an area of more than 1 square metre per sheet), of mechanical wood pulp only, even of steamed wood pulp, solidified by rolling (brown wood cardboard, called leather-board), or containing 15 % or less of chemical wood pulp, whether dyed in the pulp or not —

Ad No. 655 B. Note.

It is agreed that in the first quarter of 1934 no *Kraftpapier* of Finnish origin was imported into Germany.

II.

Ad Final Protocol, ad Tariff A.

A. Ad Nos. ex 651 A, 655 B.

The German Government has taken note of the Finnish Government's communication to the effect that the goods comprised in these items, for which conventional rates have been fixed in respect of certain specific quantities, may be passed through the Customs at the conventional rates, for free circulation in German Customs territory, without restriction to specified Customs offices, on production of Finnish quota certificates, endorsed by a German Customs authority.

In this connection, agreement has been reached on the following provisions :

(1) Quota certificates shall be delivered for these goods by the *Suomen Puunjalosteollisuuden Keskusliitto (Finska Träförädlingsindustriernas Centralförbund)* in accordance with the attached form (Annex 5), and shall be endorsed by the Central Customs Office, Foreign Relations Department, at Stettin (*Hauptzollamt Stettin Auslandsverkehr*). Quota certificates shall be written in ink or typewritten, and the quantities shall be indicated in figures and in words.

(2) The Finnish authority mentioned above shall forward as a rule by registered post, to the Central Customs Office, Foreign Relations Department, at Stettin, the quota certificates duly filled in, for endorsement. The quota certificates forwarded to the above-mentioned Central Customs Office need not mention the names of the firms for which they are intended. The Finnish Government shall be free to allot the quota certificates later among the exporting firms.

(3) The Central Customs Office mentioned above shall affix to the quota certificates its official endorsement, together with date, stamp and signature, and shall return them in the same way, unless in exceptional cases the certificate is to be handed over to the bearer ; the latter shall be regarded as authorised to receive the endorsed quota certificate if it has not been forwarded to the Central Customs Office by post by the Finnish authority competent to issue it but has been submitted for endorsement by the bearer (the consignor or the person making the Customs declaration).

(4) The German Customs offices shall only pass consignments at conventional rates on production of a quota certificate endorsed by the Central Customs Office, Foreign

Relations Department, at Stettin. Conventional rates shall not be applied to consignments accompanied by quota certificates in which there are any erasures or textual alterations, except as regards the name of the firm. If only a part of the quantity mentioned in the quota certificate is imported, the Customs authority shall deduct the quantity in question on the certificate, shall return the certificate to the importer for use when the remaining quantity is imported, and shall note on the Customs clearance paper that quota certificate No. has been presented ; this procedure shall, however, only be applied when the remaining quantity amounts to at least one metric quintal. Fully utilised quota certificates shall be attached to the Customs clearance papers.

(5) Should the Finnish Government entrust the issue of quota certificates to any authority other than the one named, it shall notify the fact in good time to the Reich Finance Ministry at Berlin in order that the latter may signify its agreement. Further, it shall forward to the Reich Finance Ministry at Berlin five copies of the signatures of the persons authorised to sign quota certificates.

B. Ad No. ex 72.

The German Government has taken note of the Finnish Government's communication to the effect that the admission Customs free of Iceland moss, No. ex 72, within the limits of the Customs quota must take place through a Customs Office at Stettin or at Lubeck.

BERLIN, *March 24th*, 1934.

F. M. PITKÄNIEMI.
E. F. WREDE.
Lauri LUOMA.

Dr. Hans R. HEMMEN.

ANNEX I.

CERTIFICATE FOR CELLULOSE PREPARED BY THE SODA PROCESS, NO. EX 650
OF THE GERMAN CUSTOMS TARIFF.

.....
(Name of issuing authority)

Description of consignment examined :

Number and nature of packages :
Mark affixed to packages :
Numbers affixed to packages :
Gross weight :
Net weight :

It is hereby certified that the wood pulp (cellulose) contained in the above-mentioned consignment has been prepared by the soda process.

Helsinki (Finland) 19.....

(Official stamp)

(Signature)

ANNEX 2.

CERTIFICATE FOR CARDBOARD, COMING UNDER NO. EX 651 A OF THE GERMAN CUSTOMS TARIFF,
MADE ONLY OF MECHANICAL WOOD PULP OR CONTAINING NOT MORE THAN 15 % OF CHEMICAL WOOD PULP.

.....
(Name of issuing authority)

Description of consignment examined :

Number and nature of packages :
Mark affixed to packages :
Numbers affixed to packages :
Gross weight :
Net weight :

It is hereby certified that the cardboard contained in the consignment mentioned above consists
of mechanical wood pulp only¹ — contains not more than 15 % of chemical wood pulp¹.

Helsinki (Finland) 19.....

(Official stamp)

(Signature)

¹ Strike out what does not apply.

ANNEX 3.

CERTIFICATE FOR PACKING PAPER, COMING UNDER NO. EX 655 B OF THE GERMAN CUSTOMS TARIFF,
CONTAINING NOT LESS THAN 55 % OF WOOD PULP (CELLULOSE, MECHANICAL WOOD PULP).

.....
(Name of issuing authority)

Description of consignment examined :

Number and nature of packages :
Mark affixed to packages :
Numbers affixed to packages :
Gross weight :
Net weight :

It is hereby certified that the packing paper in the above-mentioned consignment contains not
less than 55 % of mechanical wood pulp.

Helsinki (Finland) 19.....

(Official stamp)

(Signature)

ANNEX 4.

CERTIFICATE RELATING TO PRINTING PAPER IN ROLLS, NO. EX 655 B OF THE GERMAN CUSTOMS TARIFF.

.....
(Name of issuing authority)

Description of consignment examined :

Number of rolls :

Mark affixed to rolls :

Number affixed to rolls :

Gross weight :

Net weight :

Type of paper : Printing paper in rolls weighing not less than 45 gr. and not more than 55 gr. per square metre, smoothed by machine (not satiny).

It is hereby certified that the proportion of chemical wood pulp (cellulose) contained in the above mentioned consignment does not exceed 25 %.

Helsinki (Finland) 19.....

(Signature)

(Official stamp)

ANNEX 5.

REPUBLIC OF FINLAND.

QUOTA CERTIFICATE No.

FOR THE EXPORTATION OF (COMMODITY) TO GERMANY.

.....
..... (Name of individual or firm)
of is authorised to
import into German Customs territory
..... (quantity in words:)
kg. of (commodity)
of Finnish origin to count as part of the Customs quota allocated to Finland for this commodity for the
year 193.....

..... 193...

.....
(Name of Finnish authority)

(Stamp)

.....
(Signature)

The above-mentioned (quantity in words:)
kg. have been counted as part of the Customs quota allocated to Finland for
..... (commodity) in the year 193....

....., 193.....

Central Customs Office

(Stamp)

.....
(Signature)