In a communication dated 27 April 1989, the Permanent Mission of Finland has transmitted the latest amendments to the Finnish Scheme for the Generalized System of Preferences. The amendments entered into force on 1 January 1989.
GENERALIZED SYSTEM OF PREFERENCES

Scheme of Finland

Amendments 1988/89

The Finnish scheme was adapted to the Harmonized System as from 1 January 1988. The application of the old rules of origin and the CCCN-based classification of goods as well as the use of old origin documentation is still allowed till the end of the year 1989.

In the adaptation of the rules of origin to the HS, the substance of the rules has been maintained unchanged. The basic rule concerning change of 4-digit heading for the acquisition of origin in respect of the import content will continue to be applied. (Decision of the Ministry of Finance No 595/88.)

A major change concerns presentation of the rules, i.e., the introduction of a single list instead of lists A and B. The list indicates all cases where the basic principle of the change of heading does not apply, or does so only under certain conditions, or where special requirements have been set out for the acquisition of origin. Introductory notes have been added to the list. The list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status is described in Annex I.*

The Decree (No. 974/71) on the preferential treatment of goods imported from developing countries has been last amended by Decree No. 1064/88 which entered into force on 1 January 1989 (Annex II).

Few amendments have been made to the list of the preference receiving countries in 1 §. Macao was included in the scheme as from 1 January 1988. The Netherlands Antilles were included as from 1 January 1989 and at the same time the status of Burma was changed to that of a least developed country.

The coverage of the product lists given in 2-4 §§ was maintained unchanged when the new HS Nomenclature was adopted. As from 1 January 1989 after the conversion to the HS nomenclature 30 items having minor commercial value to trade were, however, deleted from the list of products not eligible for the GSP treatment. Two more items were added to the list concerning the products of the least developed countries.

*Available for reference in the GATT Secretariat
Annex II

The contents of Decree No. 1064/88:

**BENEFICIARY COUNTRIES**

1 §

The least developed developing countries are marked with asterisk (*).

Afghanistan*

Algeria

Angola

Antigua-Barbuda

Argentina

Bahamas

Bahrain

Bangladesh*

Barbados

Belize

Benin*

Bhutan*

Bolivia

Botswana*

Brazil

Bulgaria

Burkina Faso*

Burma*

Burundi*

Cameroon

Cape Verde*

Central African Republic*

Chad*

Chile

China (People's Republic of)

Colombia

Comoros*

Congo

Costa Rica

Cuba

Cyprus

Djibouti*

Dominica

Dominican Republic

Ecuador

Egypt

El Salvador

Equatorial Guinea*

Ethiopia*

Fiji

Gabon

Gambia*

Ghana

Grenada

Guatemala

Guinea*

Guinea-Bissau*

Guyana

Haiti*

Honduras

Hong Kong

India

Indonesia

Iran

Iraq

Israel

Ivory Coast

Jamaica

Jordan

Kampuchea

Kenya

Kiribati

Korea (People's Republic of)

Korea (Republic of)

Kuwait

Laos*

Lebanon

Lesotho*

Liberia

Libya

Macao

Madagascar

Malawi*

Malaysia

Maldives*

Mali*

Malta

Mauritania

Mauritius

Mexico

Mongolia

Morocco

Mozambique

Nauru

Nepal*

Netherlands Antilles

Nicaragua

Niger*

Nigeria

Oman

Pakistan

Panama

Papua New Guinea

Paraguay

Peru

Philippines

Qatar

Romania

Rwanda*
Salomon
Sao Tome and Principe*
Saudi Arabia
Senegal
Seychelles
Sierra Leone*
Singapore
Somalia*
Sri Lanka
St. Lucia
St. Vincent and the Grenadines
Sudan*
Surinam
Swaziland
Syria
Tanzania*
Thailand
Togo*
Tonga
Trinidad and Tobago
Tunisia

Turkey
Tuvalu
Uganda*
United Arab Emirates
Uruguay
Vanuatu
Venezuela
Western Samoa*
Viet-Nam
Yemen Arab Republic*
Yemen (People's Democratic Republic of*)
Yugoslavia
Zaire
Zambia
Zimbabwe

(Countries which have given notification of their authorities empowered to issue GSP certificates of origin have been typed in boldface.)
GOODS UNDER HS CHAPTERS 1-24 ELIGIBLE FOR GSP TREATMENT

2 §

HS heading

ex 02.08 Frogs' legs

Red Mullet (Mullus surmuletus), (Mullus barbatus), Bass (Morone labrax), Gildhead (Sparus auratus), whole:

ex 03.01 - live

ex 03.02 - fresh or chilled

ex 03.03 - frozen

ex 03.05 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; except herrings (Clupeidae), salted or in brine, and salmon

ex 04.03 Liquid yogurt and other fermented or acidified milk and cream, flavoured or containing added fruit or cocoa, ready for consumption as a drink

ex 06.01 Chicory plants and roots

ex 06.02 Orchid, strelizia, anthurium, protea and aquarium plants, live

ex 06.03 Orchid, strelizia and protea, fresh, cleared through Customs from Oct. 1 to May 31, and orchid, strelizia and protea, dried, cleared through Customs from Nov. 1 to March 31

ex 07.03 Garlic, fresh or chilled

ex 07.05 Iceberg lettuce, fresh or chilled, cleared through Customs from Dec. 1 to Febr. 28(29)

ex 07.09 Sweet pepper, cleared through Customs from Nov. 1 to March 31

ex 07.11 Olives and capers, provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption

ex 07.12 Garlic, dehydrated, evaporated or otherwise dried, whole, cut, sliced, broken or powdered, but not further prepared

ex 07.14 Jerusalem artichokes, fresh or dried, whole or sliced

ex 08.01

ex 08.02

ex 08.03 Bananas, including plantains, fresh, cleared through Customs from Jan. 1 to May 31; dried bananas

ex 08.04

ex 08.05 Lemons and limes, fresh or dried

ex 08.06 Grapes, dried
08.07

ex 08.08 Quinces, fresh
ex 08.09 Apricots and peaches, fresh
ex 08.10 Tropical stone fruit, tropical berries and tropical fruit, fresh
ex 08.11 Tropical fruit, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar
ex 08.12 Tropical fruit, provisionally preserved but unsuitable in that state for immediate consumption
ex 08.13 Apricots, plums, peaches and tropical fruit, dried

08.14
09.09

ex 10.08 Buckwheat
ex 11.06 Flour of the products of Chapter 8
ex 12.04 Linseed, not used in animal feeding
ex 12.07 Castor oil seeds, hemp seeds, oiticica seeds, sesamum seeds and beech nuts, not used in animal feeding
ex 12.12 Other than sugar beet and sugar cane
ex 15.06 Neat’s-foot oil for technical purposes
ex 15.11 Crude palm oil (unsuitable, as imported, for human consumption)
ex 15.13 Crude coconut oil (unsuitable, as imported, for human consumption)
ex 15.17 Edible mixtures or preparations of a kind used as mould release preparations

16.04

ex 16.05 Other than preparations made from aquatic invertebrates
ex 17.02 Date syrup
18.01
18.03
18.04
18.05

ex 19.02 Stuffed pasta containing more than 20 % by weight of fish, crustaceans or molluscs or any combination thereof
ex 19.05 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
ex 20.01 Mango-chutney, asparagus, olives and capers, prepared or preserved by vinegar or acetic acid, whether or not containing sugar, salt, spices or mustard

ex 20.02 Tomato pulp and paste, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers with a dry weight content of not less than 25% tomato

ex 20.05 Asparagus and olives, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers

ex 20.06 Tropical fruit and parts thereof, preserved by sugar (drained, glacé or crystallized)

ex 20.07 Jams, fruit jellies, marmalades, fruit purée and pastes, being cooked preparations, of tropical fruit, whether or not containing added sugar

ex 20.08 Peaches; tropical fruit and tropical fruit mixtures; Brazil nuts and cashew nuts, other than roasted; tropical fruit, cooked in fat, frozen

ex 20.09 Tropical fruit juices

21.01

ex 21.02 Inactive yeasts, prepared baking powders

21.03

ex 21.04 Soups and broths and preparations therefor, in liquid, solid or powder form; homogenized composite food preparations, not containing meat or meat offal

22.01

22.02

22.09

23.07

24.01

By tropical fruit in Chapters 8 and 20 is meant pineapple, angelica, avocado, banana, cashew apple, pomegranate, guava, ginger, jackfruit (artocarpus inteegrifolia), anona (cherimoya), kiwi, passion fruit, lychee, mango, mangosteen, papaya, persimmon (kaki), tamarind and fig. Mixtures containing other fruit added are excluded from preferential treatment.
GOODS ORIGINATING IN THE LEAST DEVELOPED COUNTRIES, ELIGIBLE FOR GSP TREATMENT

3 §

HS heading

ex 07.13 Other leguminous vegetables than peas and beans of a kind suitable for human consumption

ex 08.06 Grapes, fresh

ex 09.01 Coffee, unroasted

ex 20.08 Prepared or preserved fruit mixtures; Brazil nuts and cashew nuts, roasted

ex 21.01 Coffee extracts

41.05

41.06

ex 42.02 Shopping bags made of jute

ex 57.02 Carpets with surface of jute and/or other textile bast fibres and/or manila hemp, or of sisal and/or other fibres of the genus Agave

ex 57.05

62.13

ex 63.04 Hanging plant pot holders made by macramé technique

69.11

69.12

ex 85.01 Electric motors designed to be used in dolls

ex 85.03 Parts of electric motors designed to be used in dolls

95.02

ex 95.05 Carnival and entertainment articles
GOODS UNDER HS CHAPTERS 25-97 NOT ELIGIBLE FOR GSP TREATMENT

<table>
<thead>
<tr>
<th>HS heading</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>25.23</td>
<td>Motor spirit</td>
</tr>
<tr>
<td>ex 27.10</td>
<td>Those with a basis of amylaceous substances</td>
</tr>
<tr>
<td>28.23</td>
<td>Tubes, pipes and hoses with seams and tubes, pipes and hoses otherwise worked than merely surface-worked; joints, elbows, flanges and other fittings</td>
</tr>
<tr>
<td>35.01</td>
<td>Other than corset busks and similar supports for clothing accessories and other than fans and parts thereof</td>
</tr>
<tr>
<td>35.05</td>
<td>Other than parchment-dressed leather</td>
</tr>
<tr>
<td>ex 38.09</td>
<td>Other than those made of wood or metals or made directly of textile yarn, twine, cordage, rope or cables</td>
</tr>
<tr>
<td>ex 39.17</td>
<td>Other than alpaca fabrics and elastic fabrics</td>
</tr>
<tr>
<td>ex 39.22-39.25</td>
<td>Other than parchment-dressed leather</td>
</tr>
<tr>
<td>ex 39.26</td>
<td>Other than those made of wood or metals or made directly of textile yarn, twine, cordage, rope or cables</td>
</tr>
<tr>
<td>40.11</td>
<td>Other than alpaca fabrics and elastic fabrics</td>
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<td>40.12</td>
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<td>40.13</td>
<td>Other than alpaca fabrics and elastic fabrics</td>
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<tr>
<td>ex 41.04</td>
<td>Other than parchment-dressed leather</td>
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<tr>
<td>ex 41.05</td>
<td>Other than parchment-dressed leather</td>
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<tr>
<td>ex 41.06</td>
<td>Other than parchment-dressed leather</td>
</tr>
<tr>
<td>ex 41.09</td>
<td>Other than those made of wood or metals or made directly of textile yarn, twine, cordage, rope or cables</td>
</tr>
<tr>
<td>ex 42.02</td>
<td>Other than those made of wood or metals or made directly of textile yarn, twine, cordage, rope or cables</td>
</tr>
<tr>
<td>ex 51.11</td>
<td>Other than alpaca fabrics and elastic fabrics</td>
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<tr>
<td>ex 51.12</td>
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<td>ex 51.13</td>
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<td>ex 51.16</td>
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<td>ex 51.17</td>
<td>Other than alpaca fabrics and elastic fabrics</td>
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<td>ex 52.09</td>
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<td>ex 53.17</td>
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<td>ex 55.15</td>
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<td>ex 55.16</td>
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<tr>
<td>ex 55.17</td>
<td>Other than alpaca fabrics and elastic fabrics</td>
</tr>
<tr>
<td>ex 56.02</td>
<td>Felt made by stitch-bonding, in the piece</td>
</tr>
<tr>
<td>ex 56.03</td>
<td>Fishing nets, made of materials of heading No. 56.07, in pieces, in the length or made up, and made up fishing nets of other yarn</td>
</tr>
<tr>
<td>ex 56.04</td>
<td>Felt made by stitch-bonding, in the piece</td>
</tr>
<tr>
<td>ex 56.05</td>
<td>Fishing nets, made of materials of heading No. 56.07, in pieces, in the length or made up, and made up fishing nets of other yarn</td>
</tr>
<tr>
<td>ex 57.02</td>
<td>Felt made by stitch-bonding, in the piece</td>
</tr>
<tr>
<td>ex 57.03</td>
<td>Felt made by stitch-bonding, in the piece</td>
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<tr>
<td>ex 57.04</td>
<td>Felt made by stitch-bonding, in the piece</td>
</tr>
<tr>
<td>ex 57.05</td>
<td>Felt made by stitch-bonding, in the piece</td>
</tr>
<tr>
<td>ex 58.02</td>
<td>Knitted or crocheted fabrics, tufted, and terry towelling and similar woven terry fabrics, of cotton, other than elastic</td>
</tr>
<tr>
<td>ex 58.03</td>
<td>Knitted or crocheted fabrics, tufted, and terry towelling and similar woven terry fabrics, of cotton, other than elastic</td>
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<td>ex 58.04</td>
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<tr>
<td>ex 58.05</td>
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<tr>
<td>ex 58.06</td>
<td>Knitted or crocheted fabrics, tufted, and terry towelling and similar woven terry fabrics, of cotton, other than elastic</td>
</tr>
</tbody>
</table>
ex 58.11 Quilted textile products, the outer fabric of which is of wool, fine animal hair (excluding alpaca), of cotton (excluding unbleached or un-mercerised), of flax, ramie or other textile bast fibres (excluding jute), of man-made fibres, of stitch-bonded felt or of knitted or crocheted fabric

ex 60.01 Other than impregnated, coated, covered, laminated or elastic

ex 60.02 Other than elastic

ex 61.13 Other than elastic and rubberised

ex 61.14

ex 61.15

ex 61.16

ex 61.17 Outer and under garments

ex 62.09 Other than those made of felt or of nonwovens

ex 62.01

ex 62.02

ex 62.03

ex 62.04

ex 62.05

ex 62.06

ex 62.07

ex 62.08

ex 63.01 Other than fans and parts thereof

ex 63.02

ex 63.03

ex 63.04

ex 63.07

ex 64.05 Footwear with outer soles of leather, composition leather, rubber or plastics

ex 64.01

ex 64.02

ex 64.03

ex 64.04

ex 64.05

ex 69.07

ex 69.08

ex 69.11

ex 69.12

ex 73.17

ex 82.11 Other than handles and blades of knives of this heading

ex 82.15 Other than handles of kitchen- and tableware of this heading

85.01

85.02

85.03

85.04

85.05
85.06
85.07
85.12
85.25
85.26
85.27
ex 85.28 Other than video recording or reproducing apparatus incorporating a video tuner
ex 85.29 Other than parts suitable for use solely or principally with video recording or reproducing apparatus incorporating a video tuner
85.33
85.34
85.35
85.36
85.37
85.38
ex 85.44 Other than optical fibre cables used in telecommunications
ex 87.03 Passenger cars
87.11
ex 90.28 Other than parts and accessories of meters of this heading
95.02
95.03
95.05

In addition to the exceptions mentioned above, goods under the following headings, originating in Hongkong or Macao, are subject to customs duty:
ex 40.01 )
ex 40.05 Plates, sheets, strips, rods, tubes, profile shapes and articles made
ex 40.06 of unvulcanised balata or gutta-percha
40.08
40.09
40.10
40.15
40.16
ex 43.02 "Dropped skins"
43.03
ex 43.04 Articles made of artificial fur
ex 58.01 Pile fabrics
ex 58.07 Woven labels, badges and similar articles
62.09
62.14
62.15
62.16
62.17
ex 65.05 Hats and other headgear of felt; hats with brims and caps of other textile fabric in the piece than knitted or crocheted fabric or lace
65.06
ex 84.31 Wheels fitted with rubber tyres
ex 87.08 Wheels fitted with rubber tyres
ex 87.09 Wheels fitted with rubber tyres
ex 91.13 Other than watch straps composed of or incorporating natural pearls or precious or semi-precious stones (natural, synthetic or reconstructed)
ex 96.03 Other than feather dusters and hand-operated mechanical floor sweepers, not motorised
ex 96.05 Other than travel sets for personal toilet, where a brush is not the component giving the set the essential character
ex 96.08 Other than pen nibs and nib points