GENERAL AGREEMENT ON TARIFFS AND TRADE

AGREEMENT
BETWEEN THE REPUBLIC OF FINLAND AND THE UNION OF
SOVIET SOCIALIST REPUBLICS ON
TARIFF QUESTIONS

This documentation, which is distributed by the Finnish Delegation, pertains to a matter to which the representative for Finland will refer at the plenary in connexion with item 18 of the agenda.
AGREEMENT
BETWEEN THE REPUBLIC OF FINLAND AND THE
UNION OF SOVIET SOCIALIST REPUBLICS
ON TARIFF QUESTIONS

The agreement, which was signed November 24, 1960, contains a scheme for the gradual reduction of customs duties on goods traditionally imported from the USSR into Finland, or to goods specified in existing commercial agreement. On and after January 1, 1970, Finland shall not apply any import duties on goods to be imported from the USSR. The agreement does not apply to agricultural products (Annex II) or to fish and other marine products (Annex III).

Figures: on Finnish imports from the Soviet Union in 1959 and customs duties levied were as follows:

1,000 million markkas

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total value of imports in 1959</td>
<td>47.1</td>
</tr>
<tr>
<td>Total value of duty free imports</td>
<td>37.7</td>
</tr>
<tr>
<td>Value of dutiable imports</td>
<td>9.4</td>
</tr>
<tr>
<td>of which:</td>
<td></td>
</tr>
<tr>
<td>value of goods subject to revenue duties</td>
<td>1.6</td>
</tr>
<tr>
<td>value of foodstuffs</td>
<td>4.8</td>
</tr>
<tr>
<td>value of other goods</td>
<td>3.0</td>
</tr>
<tr>
<td>Total yield of import duty</td>
<td>5.0</td>
</tr>
<tr>
<td>of which:</td>
<td></td>
</tr>
<tr>
<td>revenue duties</td>
<td>0.3</td>
</tr>
<tr>
<td>agricultural duties</td>
<td>4.3</td>
</tr>
<tr>
<td>duties on other goods</td>
<td>0.4</td>
</tr>
</tbody>
</table>

Geneva, May 16, 1961
Finnish imports from the Soviet Union and the yield of import duties in 1959 calculated according to the existing rates of duties

<table>
<thead>
<tr>
<th>Commodity Group</th>
<th>Quantity</th>
<th>Value cif</th>
<th>Yield of Import Duty</th>
</tr>
</thead>
<tbody>
<tr>
<td>GROUP 1. - Live animals</td>
<td>..</td>
<td>2.025</td>
<td>265</td>
</tr>
<tr>
<td>GROUP 2. - Meat</td>
<td>5</td>
<td>1.984</td>
<td>341</td>
</tr>
<tr>
<td>GROUP 3. - Fish, crustaceans and molluscs</td>
<td>2</td>
<td>1.414</td>
<td>43</td>
</tr>
<tr>
<td>GROUP 4. - Dairy products; eggs and honey</td>
<td>24</td>
<td>4.208</td>
<td>0</td>
</tr>
<tr>
<td>GROUP 5. - Edible fruits</td>
<td>383</td>
<td>18.475</td>
<td>10.041</td>
</tr>
<tr>
<td>GROUP 6. - Coffee, tea and spices</td>
<td>1</td>
<td>468</td>
<td>374</td>
</tr>
<tr>
<td>GROUP 7. - Cereals</td>
<td>398,152</td>
<td>8,813,369</td>
<td>323,212</td>
</tr>
<tr>
<td>GROUP 8. - Milling products; malt; starch and fecula</td>
<td>1,483</td>
<td>33,189</td>
<td>14,551</td>
</tr>
<tr>
<td>GROUP 9. - Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial and medicinal plants; green or dried fodder</td>
<td>40</td>
<td>12,263</td>
<td>0</td>
</tr>
<tr>
<td>GROUP 10. - Raw plaiting and carving materials; other raw materials and raw products of vegetable origin</td>
<td>1</td>
<td>2</td>
<td>-</td>
</tr>
<tr>
<td>GROUP 11. - Animal and vegetable fatty substances and oils; their cleavage products; prepared edible fats; animal or vegetable waxes</td>
<td>5,273</td>
<td>553,785</td>
<td>188,901</td>
</tr>
<tr>
<td>GROUP 12. - Preparations of meat, fish, crustaceans and molluscs</td>
<td>25</td>
<td>11,399</td>
<td>6,836</td>
</tr>
<tr>
<td>Commodity Group</td>
<td>Imports</td>
<td>Quantity</td>
<td>Value cif</td>
</tr>
<tr>
<td>-----------------</td>
<td>---------</td>
<td>----------</td>
<td>-----------</td>
</tr>
<tr>
<td>GROUP 17.- Sugar and confectionery</td>
<td>86.020</td>
<td>2.618.588</td>
<td>3.609.403</td>
</tr>
<tr>
<td>GROUP 18.- Cocoa and cocoa preparations</td>
<td>1</td>
<td>353</td>
<td>172</td>
</tr>
<tr>
<td>GROUP 19.- Flour or fecula preparations</td>
<td>0</td>
<td>78</td>
<td>169</td>
</tr>
<tr>
<td>GROUP 20.- Preparations and preserves of vegetables and fruits</td>
<td>303</td>
<td>9.905</td>
<td>4.992</td>
</tr>
<tr>
<td>GROUP 21.- Miscellaneous edible preparations</td>
<td>1</td>
<td>11</td>
<td>233</td>
</tr>
<tr>
<td>GROUP 22.- Beverages, alcoholic liquors and vinegars (1000 litres)</td>
<td>58</td>
<td>19.378</td>
<td>26.988</td>
</tr>
<tr>
<td>GROUP 23.- Concentrated fodder; residues and waste from the foodstuffs industries used as fodder</td>
<td>48.210</td>
<td>1.316.106</td>
<td>144.630</td>
</tr>
<tr>
<td>GROUP 24.- Tobacco</td>
<td>154</td>
<td>48.411</td>
<td>6.939</td>
</tr>
<tr>
<td>GROUP 25.- Earths and stones; lime and cement</td>
<td>45.215</td>
<td>262.284</td>
<td>-</td>
</tr>
<tr>
<td>GROUP 27.- Mineral fuel; mineral oils and bituminous substances; products of their distillation</td>
<td>2.611.197</td>
<td>16.590.407</td>
<td>129.769</td>
</tr>
<tr>
<td>GROUP 28.- Chemical and pharmaceutical substances and products</td>
<td>14.654</td>
<td>238.241</td>
<td>2.538</td>
</tr>
<tr>
<td>GROUP 29.- Films, plates, paper and chemicals for photography</td>
<td>2</td>
<td>3.191</td>
<td>705</td>
</tr>
<tr>
<td>GROUP 30.- Tanning and dyeing extracts; colours, lacquers, varnishes and mastics; graphite pencils and coloured pencils</td>
<td>105</td>
<td>3.672</td>
<td>431</td>
</tr>
<tr>
<td>Commodity Group</td>
<td>Imports Quantity</td>
<td>Value cif</td>
<td>Yield of Import Duty</td>
</tr>
<tr>
<td>-----------------</td>
<td>-----------------</td>
<td>-----------</td>
<td>---------------------</td>
</tr>
<tr>
<td>GROUP 31.- Essential oils and essences; artificial perfumery materials; cosmetic articles and odoriferous substances</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 32.- Soap, candles, lubricants and other products with a base of saponifiable oil, saponifiable fat, and wax; washing and cleansing preparations</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 33.- Casein, albumin, gelatine and glues; various dressings</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 34.- Explosives, fireworks, matches and other articles made of easily inflammable materials</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 35.- Fertilizers</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 37.- Manufactures of leather, or of hide or skin</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 38.- Fur skins</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 39.- Rubber and manufactures of rubber</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 40.- Wood and timber, and manufactures of wood</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 41.- Cork and manufactures of cork</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>GROUP 44.- Paperboard and paper; manufactures of paperboard and paper</td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
<tr>
<td>Commodity Group</td>
<td>Imports</td>
<td>Yield of Import Duty</td>
<td></td>
</tr>
<tr>
<td>-----------------</td>
<td>---------</td>
<td>---------------------</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Quantity</td>
<td>Value cif</td>
<td></td>
</tr>
<tr>
<td></td>
<td>1000 kg</td>
<td>1000 mk</td>
<td>1000 mk</td>
</tr>
</tbody>
</table>

GROUP 45.- Printed matter and booksellers’ wares; advertising material

GROUP 46.- Natural silk; artificial silk; gold wiredrawers’ wares

GROUP 47.- Wool, horsehair, and other animal hair

GROUP 48.- Cotton

GROUP 49.- Other vegetable textile materials

GROUP 50.- Wadding; non-woven felts; twine and sail yarn; ropemakers’ wares; special fabrics; articles used for technical purposes

GROUP 52.- Clothing and other sewn articles

GROUP 58.- Manufactures of stone and other mineral materials

GROUP 59.- Ceramic products

GROUP 60.- Glass and glassware; manufactures of cast quartz

GROUP 61.- Real pearls, precious stones and precious metals; manufactures thereof

GROUP 63.- Iron and steel

GROUP 64.- Copper

GROUP 65.- Nickel
<table>
<thead>
<tr>
<th>Commodity Group</th>
<th>Imports Quantity 1000 kg</th>
<th>Imports Value cif 1000 mk</th>
<th>Yield of Import Duty 1000 mk</th>
</tr>
</thead>
<tbody>
<tr>
<td>GROUP 66.-</td>
<td>7.096</td>
<td>1.124.922</td>
<td>7</td>
</tr>
<tr>
<td>GROUP 67.-</td>
<td>5.722</td>
<td>351.036</td>
<td>-</td>
</tr>
<tr>
<td>GROUP 68.-</td>
<td>2.023</td>
<td>149.350</td>
<td>19</td>
</tr>
<tr>
<td>GROUP 69.-</td>
<td>415</td>
<td>285.869</td>
<td>-</td>
</tr>
<tr>
<td>GROUP 70.-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GROUP 71.-</td>
<td>18</td>
<td>3.774</td>
<td>199</td>
</tr>
<tr>
<td>GROUP 72.-</td>
<td>521</td>
<td>239.036</td>
<td>17.686</td>
</tr>
<tr>
<td>GROUP 73.-</td>
<td>506</td>
<td>401.508</td>
<td>58.357</td>
</tr>
<tr>
<td>GROUP 74.-</td>
<td>4.698(pieces)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>GROUP 75.-</td>
<td>538</td>
<td>1.697.187</td>
<td>238.017</td>
</tr>
<tr>
<td>GROUP 76.-</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>GROUP 77.-</td>
<td>42</td>
<td>79.418</td>
<td>11.205</td>
</tr>
<tr>
<td>GROUP 78.-</td>
<td>2.397(pieces)</td>
<td>5.737</td>
<td>924</td>
</tr>
<tr>
<td>GROUP 79.-</td>
<td>2</td>
<td>1.065</td>
<td>377</td>
</tr>
<tr>
<td>Commodity Group</td>
<td>Imports Quantity</td>
<td>Imports Value cif</td>
<td>Yield of Import Duty</td>
</tr>
<tr>
<td>-------------------------------------</td>
<td>------------------</td>
<td>-------------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>GROUP 80. - Arms</td>
<td>0</td>
<td>67</td>
<td>3</td>
</tr>
<tr>
<td>GROUP 82. - Manufactures not elsewhere included, of carving or moulding materials; natural or artificial</td>
<td>0</td>
<td>802</td>
<td>113</td>
</tr>
<tr>
<td>GROUP 84. - Toys, games, articles for amusements and sports; fishing tackle</td>
<td>3</td>
<td>1.723</td>
<td>529</td>
</tr>
<tr>
<td>GROUP 85. - Buttons; fountain pens and pen-holders; pipes and cigar- and cigarette-holders; jewellery and artificial pearls; cases and boxes; lay figures; advertising articles; wares not elsewhere included</td>
<td>..</td>
<td>636.911</td>
<td>145</td>
</tr>
<tr>
<td>GROUP 86. - Works of art; collections and collectors' pieces</td>
<td>..</td>
<td>146</td>
<td>-</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>47.141.189</strong></td>
<td><strong>4.994.391</strong></td>
<td></td>
</tr>
</tbody>
</table>

**Note:** Statistics are based on the Customs Nomenclature which was in force until May 31, 1960.
AGREEMENT

BETWEEN THE REPUBLIC OF FINLAND AND THE UNION OF
SOVIET SOCIALIST REPUBLICS ON
TARIFF QUESTIONS

The President of the Republic of Finland and the Presidium of the Supreme Soviet of the Union of Soviet Socialist Republics:

taking with satisfaction notice of the successful development of commercial and economic relations between Finland and the USSR on the basis of the 1948 Treaty on Friendship, Cooperation and Mutual Assistance and the 1947 Trade Agreement,

having regard to the desire of both Contracting Parties to further develop and strengthen these relations and to settle by agreement, in a just manner satisfactory to both Contracting Parties as envisaged in the Fenno-Soviet Communiqué issued on 4th September 1960, questions on commercial and economic relations between Finland and the USSR as neighbour States, which may arise in case Finland desires to conclude a special agreement with the European Free Trade Association,

have resolved to make this Agreement and for that purpose have appointed as their representatives:

The President of the Republic of Finland - the Minister of Trade and Industry - Ahti Karjalainen,

The Presidium of the Supreme Soviet of the USSR - the Minister of Foreign Trade of the USSR - Nicolai Semenovitch Patolitshev,

who, having communicated their full powers, found to be in due and due form, have without prejudice to the provisions of the above-mentioned Agreements, agreed as follows:

Article 1

On and after the following dates, no import duty shall be applied to goods traditionally imported from the USSR into Finland, or to goods specified in existing commercial agreements.
between the Contracting Parties, at a level exceeding the percentage of the import duty applicable in Finland on 1st June, 1961, specified against that date:

- 1st July, 1961 .... 70 per cent
- 1st July, 1963 .... 60 per cent
- 1st January, 1965... 50 per cent
- 1st January, 1966... 40 per cent
- 1st January, 1967... 30 per cent
- 1st January, 1968... 20 per cent
- 1st January, 1969... 10 per cent

To goods specified in Annex I to this Agreement when imported from the USSR into Finland, the following time table shall, however, be applied instead of the table above:

- 1st July, 1961 .... 80 per cent
- 1st January, 1965... 60 per cent
- 1st January, 1966... 45 per cent
- 1st January, 1967... 30 per cent
- 1st January, 1968... 20 per cent
- 1st January, 1969... 10 per cent

On and after 1st January, 1970, Finland shall not apply any import duties on goods to be imported from the USSR.

Article 2

Finland shall not apply to goods imported from the USSR into Finland other revenue duties than those that Finland applies to goods imported from any other third country.

Revenue duties means custom duties applied primarily for the purpose of raising revenue.

Article 3

The Contracting Parties shall practice administrative cooperation in tariff questions to ensure that the provisions of this Agreement are effectively and harmoniously applied.
Article 4

Having regard to the special conditions prevailing in Finland in agriculture and fishery the Contracting Parties have agreed that provisions in the above Articles shall not be applied to agricultural products enumerated in Annex II, or to fish and other marine products enumerated in Annex III.

Article 5

This Agreement shall be ratified. The exchange of the instruments of ratification shall take place in Helsinki. The Agreement shall enter into force on the date of exchange of the instruments of ratification.

The Agreement shall remain in force until the Contracting Parties agree upon its termination.

Done at Moscow on 24th November, 1960, in two original copies in the Finnish and Russian languages both texts being equally authentic.

(Signatures)
## ANNEX I

to

the Agreement between Finland and the USSR on

Tariff Questions

LIST

on goods referred to in the time table of

Article 1 paragraph 2

<table>
<thead>
<tr>
<th>Item Number in the Customs Tariff of Finland</th>
<th>Description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>- 32.09</td>
<td>Varnishes and lacquers of cellulose, oil or alkyd.</td>
</tr>
<tr>
<td>- 34.05</td>
<td>Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and simila preparations, but excluding prepared waxes falling within heading No. 34.04.</td>
</tr>
<tr>
<td>- 36.01</td>
<td>Propellant powders, other than black powder.</td>
</tr>
<tr>
<td>- 36.04</td>
<td>Percussion and detonating caps; igniters; detonator</td>
</tr>
<tr>
<td>- 40.10</td>
<td>Transmission, conveyor or elevator belts or belting of vulcanised rubber.</td>
</tr>
<tr>
<td>- 40.11</td>
<td>Rubber tyres, tyre cases, inner tubes and tyre flaps, for wheels of all kinds.</td>
</tr>
<tr>
<td>- 41.02</td>
<td>Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08.</td>
</tr>
<tr>
<td>- 41.03</td>
<td>Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08.</td>
</tr>
<tr>
<td>- 41.04</td>
<td>Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08.</td>
</tr>
</tbody>
</table>

Section XI as a whole Textiles and textile articles except those falling within the following headings: 50.01 - 50.03, 53.01 - 53.04, 54.01, 54.02, 55.01 - 55.03, 56.03, 57.01 - 57.04, 57.07, 63.02.

- 64.01                                     | Footwear with outer soles and uppers of rubber or artificial plastic material. |
- 64.02                                     | Footwear with outer soles of leather; or composition leather footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material. |
- 64.05                                     | Parts of footwear of any material except metal; stitched uppers. |
- 69.07                                     | Unglazed setts, flags and paving, hearth and wall tiles, of a thickness not exceeding 30 mm. |
- 69.08  Glazed setts, flags and paving, hearth and wall tiles, of a thickness not exceeding 30 mm.

- 73.17  Tubes and pipes, of cast iron

- 73.23  Casks, cylinders, cables, barbed wire, gauze, expanded metal, chain, anchors, nails, bolts, needles, pins, springs; of iron or steel.

- 73.35  Stoves, central heating boilers, articles of a kind commonly used for domestic purposes, iron or steel wool, and other articles; of iron or steel.

- 73.37  Electrical goods of the following description: generators and motors weighing not more than 250 kg. net.

- 96.01  Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example besoms and whisks), with or without handles.

- 96.02  Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops.
# ANNEX II

to

the Agreement between Finland and the USSR on

Tariff Questions

**LIST**

on agricultural products to which the provisions

of the Agreement are not applied

<table>
<thead>
<tr>
<th>Item Number in the</th>
<th>Description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>Customs Tariff of</td>
<td></td>
</tr>
<tr>
<td>Finland</td>
<td></td>
</tr>
<tr>
<td>Chapter 1</td>
<td>Live animals.</td>
</tr>
<tr>
<td>Chapter 2</td>
<td>Meat and edible meat offals except whalemeat (see ANNEX III).</td>
</tr>
<tr>
<td>Chapter 4</td>
<td>Dairy produce; bird's eggs; natural honey.</td>
</tr>
<tr>
<td>Chapter 5</td>
<td>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof</td>
</tr>
<tr>
<td>- 05.04</td>
<td>Animal products not elsewhere specified or included except blood powder, blood plasma and salted fish roes unfit for human consumption; dead animals of Chapter 1 or Chapter 3, unfit for human consumption.</td>
</tr>
<tr>
<td>- 05.15</td>
<td></td>
</tr>
<tr>
<td>Chapter 6</td>
<td>Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage</td>
</tr>
<tr>
<td>Chapter 7</td>
<td>Edible vegetables and certain roots and tubers</td>
</tr>
<tr>
<td>Chapter 8</td>
<td>Edible fruit and nuts; peel of melons or citrus fruit.</td>
</tr>
<tr>
<td>Chapter 9</td>
<td>Coffee, tea, maté and spices except maté (09.03)</td>
</tr>
<tr>
<td>Chapter 10</td>
<td>Cereals</td>
</tr>
<tr>
<td>Chapter 11</td>
<td>Products of the milling industry; malt and sterches; gluten; inulin.</td>
</tr>
<tr>
<td>Chapter 12</td>
<td>Oil seeds and oleaginous fruit, whole or broken.</td>
</tr>
<tr>
<td>- 12.01</td>
<td></td>
</tr>
<tr>
<td>- 12.02</td>
<td>Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)</td>
</tr>
<tr>
<td>- 12.03</td>
<td>Seeds, fruit and spores, of a kind used for sowing</td>
</tr>
<tr>
<td>- 12.04</td>
<td>Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane.</td>
</tr>
<tr>
<td>- 12.05</td>
<td>Chicory roots, fresh or dried, whole or cut, unroasted.</td>
</tr>
<tr>
<td>- 12.06</td>
<td>Hop cones and lupulin</td>
</tr>
<tr>
<td>- 12.07</td>
<td>Basil, borage, mint (excluding dried peppermint</td>
</tr>
</tbody>
</table>
and penny-royal), rosemary and sage

- 12.08 Locust beans, fresh or dried, whether or not kibbled or
ground, but not further prepared; fruit kernels and other
vegetable products of a kind used primarily for human
food, not falling within any other heading.

- 12.09 Cereal straw and husks, unprepared, or chopped but not
otherwise prepared.

- 12.10 Mangolds, swedes, fodder roots; hay, lucerne, clover,
sainfoin, forage kale, lupines, vetches and similar
forage products.

Chapter 13
- 13.03 Pectin

Chapter 15
- 15.01 Lard and other rendered pig fat; rendered poultry fat
- 15.02 Unrendered fats of bovine cattle, sheep or goats; tallow
(including "premier jus") produced from those fats.
- 15.03 Lard stearin, oleostearin and tallow stearin; lard oil,
oleo-oil and tallow oil, not emulsified or mixed or
prepared in any way.
- 15.04 Fats and oils, of fish and marine mammals, whether or
not refined
- 15.06 Other animal oils and fats (including neat's-foot oil
and fats from bones or waste)
- 15.07 Fixed vegetable oils, fluid or solid, crude, refined
or purified.
- 15.08 Animal and vegetable oils, boiled, oxidised, dehydrated,
sulphurised, blown or polymerised by heat in vacuum or
in inert gas, or otherwise modified
- 15.12 Animal or vegetable fats and oils, hydrogenated, whether
or not refined, but not further prepared.
- 15.13 Margarine, imitation lard and other prepared edible fats.

Chapter 16
- 16.01 Sausages and the like of meat, meat offal or animal
blood
- 16.02 Other prepared or preserved meat or meat offal
- 16.03 Meat extracts and meat juices, except whalemeat extract
(see ANNEX III)

Chapter 17
- 17.01 Beet sugar and cane sugar, solid.
- 17.02 Other sugars; sugar syrups; artificial honey (whether
or not mixed with natural honey); caramel.
- 17.03 Molasses, whether or not decolourised
- 17.04 Fondant, pastes, creams and similar intermediate pro-
ducts, in bulk, with an added sweetening matter content
of 80 per cent or more by weight,
Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion.

Chapter 18
- 18.01 Cocoa beans, whole or broken, raw or roasted
- 18.02 Cocoa shells, husks, skins and waste

Chapter 19
- 19.02 Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent, by weight of cocoa
- 19.03 Macaroni, spaghetti and similar products.
- 19.04 Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches.
- 19.07 Bread, ships' biscuits and other ordinary bakers' wares
- 19.08 Pastry and other fine bakers' wares, whether or not containing cocoa in any proportion.

Chapter 20
Preparations of vegetables, fruit or other parts of plants except tomato pulp or paste in airtight containers with a dry weight content of not less than 25 per cent, tomato, wholly of tomato and water, with or without salt or other preserving, seasoning or flavouring ingredients (20.02)

Chapter 21
- 21.06 Pressed yeast
- 21.07 Ice cream (containing fat) but not including ice cream powder; coffee pastes; sweetfat; fat emulsions and similar preparations of a kind used in the manufacture of bakers' wares, containing 10 per cent or more of fat by weight; cooked ravioli, macaroni, spaghetti and the like

Chapter 22
- 22.04 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol.
- 22.05 Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol
- 22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts.
- 22.07 Other fermented beverages (for example cider, perry and mead)
- 22.09 Ethyl alcohol, undenatured, with an alcohol content of less than 80 degrees; spirituous beverages except the following: whisky and other spirits distilled from cereals; rum and other spirits distilled from molasses; aquavit, genever, gin, imitation rum and vodka; alcoholic beverages based on the foregoing spirits; wine brandy and fig brandy, liqueurs and cordials; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.
- 22.10  Vinegar and substitutes for vinegar.

Chapter 23
- 23.02  Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables
- 23.03  Beet pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues.
- 23.04  Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils.
- 23.06  Vegetable products of a kind used for animal food, not elsewhere specified or included.
- 23.07  Sweetened forage and other preparations of a kind used in animal feeding, except fish solubles

Chapter 24
- 24.01  Unmanufactured tobacco; tobacco refuse

Chapter 35
- 35.01  Casein, caseinates and other casein derivatives.
ANNEX III

to
the Agreement between Finland and the USSR on Tariff Questions

LIST
on fish and other marine products to which provisions of the Agreement do not apply

<table>
<thead>
<tr>
<th>Item Number in the Customs Tariff of Finland</th>
<th>Description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>- 02.04</td>
<td>Whale meat</td>
</tr>
<tr>
<td>- 03.01</td>
<td>Fish, fresh (live or dead) chilled or frozen; except frozen fillets</td>
</tr>
<tr>
<td>- 03.02</td>
<td>Fish, salted, dried or smoked</td>
</tr>
<tr>
<td>- 03.03</td>
<td>Crustaceans and molluscs; except frozen peeled prawns other than Dublin Bay prawns</td>
</tr>
<tr>
<td>- 16.03</td>
<td>Whale meat extract</td>
</tr>
</tbody>
</table>