

GENERAL AGREEMENT ON  
TARIFFS AND TRADE

RESTRICTED

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FINLAND - TEMPORARY SPECIAL IMPORT LEVY AND IMPORT DEPOSITS

The following communication, dated 24 March 1975, has been received from the permanent mission of Finland.

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With reference to my notification of 14 March 1975, concerning the Finnish import restrictions, I have the honour to send enclosed the text of the Import Deposit Act, issued in Helsinki on 22 March 1975, and the Decision of the Council of State concerning Import Deposits for Certain Products, issued in Helsinki on 22 March 1975.

The Act and the Decision enter into force on 24 March 1975.

## IMPORT DEPOSIT ACT

issued in Helsinki,  
on 22 March 1975.

### Section 1

In order to safeguard the balance of payments the Council of State can decree that a deposit shall be paid on imported goods in accordance with the provisions of this Act.

### Section 2

Anyone importing goods subject to import deposit is liable to make an import deposit.

### Section 3

The Council of State shall specify the goods subject to import deposit by custom tariff heading and the percentage (import deposit percentage), according to which the import deposit shall be made on the import price of the imported goods.

The Council of State can decree for a maximum of 12 months that an import deposit shall be made.

### Section 4

The Council of State can specify an import deposit of up to 30 per cent of the import price of imported goods.

The import deposit percentage can vary in respect to different goods.

The Ministry of Finance may decree that import deposits shall not be made for small import consignments.

#### Section 5

Import deposits shall be made for goods cleared through customs during the period the decision of the Council of State in Section 3 remains in force.

The Council of State can determine a date before which imported goods shall not be subject to import deposits.

#### Section 6

The import price of goods is defined as its normal price as stipulated in the Customs Act.

#### Section 7

The import deposit is collected in connection with the customs clearing by the customs authorities, which shall transfer the collected deposits to their account in the Bank of Finland.

#### Section 8

The deposit period is six months, unless the Council of State has not decided on a shorter deposit period for some goods or generally.

#### Section 9

The customs authorities will on application repay the deposit at the termination of the deposit period. If the application has been made in the last month of the deposit period or after the termination of the deposit period the deposit will be repaid within a month after

the filing of the application.

#### Section 10

No interest is paid on import deposits.

#### Section 11

The Board of Customs is entrusted with the general surveillance of the payment of import deposits.

#### Section 12

What is prescribed about customs duties in other aspects is also applicable, as the case may be, to payment and repayment of the import deposit, applications for alternation, and also to other circumstances, if not otherwise prescribed in this Act.

#### Section 13

The Council of State may decide that an import deposit shall not be made for goods which are duty-free according to the Customs Act.

The Council of State is also empowered to exempt, for exceptional reasons, goods from the import deposit.

#### Section 14

A Council of State decision made under this Act shall be brought to the knowledge of the Speaker of Parliament without delay. The Speaker shall inform Parliament immediately or, if Parliament is not sitting, as soon as it assembles. The decision shall be annulled if Parliament so decides.

If Parliament decides that the Council of State decision is to be annulled, collection of the import deposit under the annulled decision must cease and amount collected under it be returned without delay.

#### Section 15

The Council of State shall if necessary issue more detailed instructions concerning the implementation and application of this Act.

#### Section 16

This Act comes into effect on 24 March 1975.

Helsinki, 22 March 1975.

The President of the Republic

The Minister of Finance

DECISION OF THE COUNCIL OF STATE CONCERNING IMPORT DEPOSITS  
FOR CERTAIN PRODUCTS

Issued in Helsinki, on 22 March 1975.

Section 1

The goods listed below and falling within the tariff headings of the customs tariff in the Customs Tariff Act or otherwise separately specified are subject to import deposits:

(see list).

Section 2

Goods used for manufacturing, repair, refitting, completing or packing operations of export goods are not subject to import deposits.

If the importer is unable at customs clearance to verify that the goods are used for the purposes in par. 1., import deposits shall be paid. Upon application the import deposit shall nevertheless be refunded, wholly or partly, after evidence has been produced, that the goods, wholly or partly, have been used for the above-mentioned purpose.

Section 3

Import deposits shall not be paid for goods which are duty-free in accordance with section 89-93 of the Customs Act nor for goods imported according to the Agreement on the importation of educational, scientific and cultural materials.

Section 4

(Administrative provisions).

Section 5

This decision enters into force on 24 March 1975 and is effective until 23 March 1976 including that day.

The present decision applies to goods which have been imported since 12 March 1975, except for goods which have been cleared through customs before the entry into force of this decision.

LIST OF IMPORT DEPOSITS

<u>chapter in customs tariff</u>	<u>subject to deposit</u>	<u>deposit o/o</u>
01 live animals	import deposit	30
02 meat	"	30
03 fish	" , except	30
	03.02.201, 209	0
04 dairy produce	import deposit	30
05 other products of animal origin	"	30
06 live plants	" , except	30
	06.01.030	10
07 vegetables, roots and tubers	import deposit	30
08 fruit	"	30
09 coffee, tea, spices	import deposit, except	30
10 cereals	09.01.101, 109 import deposit	30
11 products of the milling industry	"	30
12 oil seeds etc.	"	10
13 materials for dyeing or tanning	"	10
14 plaiting and carving materials	"	10
15 animal and vegetable fats	"	10
16 preparations of meat or fish	"	30
17 sugar and sugar confectionery	" , except	30
	17.01.101, 109	10
13 cocoa and cocoa preparations	import deposit, except 18.06	10 30
19 preparations of cereals, pastrycooks' products	import deposit	30
20 preparations of vege- tables and fruit	" , except	30
	20.06.200-900	
	20.07.101-309	
	(within proviso)	0



21	miscellaneous edible products	import deposit, except 21.07.300, 909, (within proviso )	30 0
22	beverages and spirits	import deposit	30
23	residues and waste from the food industries	" , except 23.01.400	10 0
24	tobacco	import deposit	30
25	minerals and cement	import deposit, except 25.20.100. 25.24.100, 25.01-13, 25.21.100	10 5
26	metallic ores	import deposit, except 26.01	30 0
27	mineral fuels - oils	import deposit, except 27.01-11, 27.13.100 and 27.17	30 0
28	inorganic chemical compounds	import deposit, except 28.01.200, 28.08, 28.17.120, 28.19.100, 28.25, 28.30.200, 28.32.110, 28.38.400, 28.45.210, 28.45.220	5 30
29	organic chemical compounds	import deposit, except 29.02.140, 160, 500, 29.11.100, 29.15.250, 320, 800	5 30
30	pharmaceutical products	import deposit, except 30.01-03	30 0
31	fertilisers	import deposit except 31.03-04	30 5

32	dyes and paints	import deposit,	30
		except 32.01, 03 and 05	5
33	essential oils, cosmetics	import deposit,	30
		except 33.01 and 33.04	5
34	soap, washing prepara- tions	import deposit,	30
		except 34.02.110, 120	5
35	albuminoidal sub- stances, glues	import deposit,	30
		except 35.01.100, 35.03.501, 35.05 (in accordance with t-duties)	5
36	explosives etc.	import deposit	30
37	photographic and cinematographic goods	import deposit	30
38	miscellaneous chemical products	import deposit	30
		except 38.03.100, 38.05.100, 38.08.101, 38.19.191-198	5
39	plastics	import deposit,	5
		except 39.01.010, 105, 155, 203, 259, 600-909, 39.02.010, 111, 200, 319, 321, 600-909, 39.03.010, 401, 409, 500-900, 39.04-06, 39.07	10 30
40	rubber	import deposit,	30
		except 40.01.100, 200, 40.02.100, 200 40.03, 40.06.100	5
41	hides and skins	import deposit	30
		except 41.01-05	0
42	articles of leather	import deposit	30
43	furskins and manufac- tures thereof	" , except 43.02.450	30 5
44	wood and articles of wood	import deposit	30
		except 44.01, 03, 04, 05	0

45	cork	import deposit	30
46	basketware and wickerwork	"	30
47	paper-making material	"	30
48	paper	"	30
49	products of the printing industry etc.	" , except 49.01, 101, 109, 49.02, 07	30 0
50	silk	import deposit, except 50.01-06	10 0
51	man-made fibres (continuous)	import deposit, except 51.01-51.02	10 0
52	metallised textiles	import deposit, except 52.01	10 0
53	wool	import deposit, except 53.01-07	10 0
54	flax	import deposit, except 54.01-03	10 0
55	cotton	import deposit except 55.01-05	10 0
56	man-made fibres (dis- continuous)	import deposit, except 56.01.100, 209, 56.02, 56.04.100 56.05	10 0
57	other vegetable textile	import deposit, except 57.01-06, 57.07.200	10 0

58 carpets, pile fabrics, embroideries	import deposit	30
59 textile articles suit- able for industrial use, etc	" except 59.17	30 10
60 knitted goods	import deposit	30
61 clothing	"	30
62 other made up textile	"	30
63 old clothing	"	30
64 footwear	" , except 64.05.400	30 0
65 headgear	import deposit	30
66 umbrellas, sunshades etc	"	30
67 artificial flowers, wigs	"	30
68 articles of mineral materials	" , except 68.16	30 5
69 ceramic products	import deposit, except 69.02	30 0

70 glass, glassware	import deposit, except 70.03, 70.06.090 (according to proviso) 70.11, 70.20.300	30   0
71 precious stones precious metals, jewellery	import deposit except 71.02.100 71.03.100	30  0
72 coin	exempt	0
73 iron and steel and articles thereof		
73.01	import deposit	10
73.02-03	exempt	0
73.04-08	import deposit	10
73.09	exempt	0
73.10	import deposit	10
73.11	exempt	0
73.12	exempt, except 73.12.100, 309, 905, 906, 909	0 20
73.13	exempt, except 73.13.111, 112, 130 190, 319, 330, 390 705, 709, 903	0 20
73.14	exempt	0
73.145	exempt, except 73.15.370, 404, 405	0 20
73.16-17	import deposit	10
73.18	"", except 73.18.100	20 0
73.19-20	exempt	0
73.21-28	import deposit	10
73.29	"", except 73.29.151 (according to proviso)	10 0
73.30-40	import deposit	30

74 copper and articles thereof	import deposit except 74.14, 17, 18 19 74.01-05	10  30 0
75 nickel and articles thereof	import deposit except 75.01-05	30 20
76 aluminium and articles thereof	import deposit except 76.15 76.01-03, 76.04.908 76.06, 76.16.201	20 30  0
77 magnesium and beryllium and articles thereof	import deposit except 77.01	20 0
78 lead and articles thereof	import deposit except 78.01	20 0
79 zinc and articles thereof	import deposit except 79.05, 06	20 30
80 tin and articles thereof	import deposit except 80.01 80.06	20 0 30
81 other metals and articles thereof	import deposit except 81.01-02	20 0
82 tools, cutlery	import deposit except 82.05-07	30 10
83 miscellaneous articles of metal	import deposit	30
84 machinery and mechanical appliances		
84.01-05	import deposit	10
84.06	" , except 84.06.300, 400, 600 910, 950, 990 84.06.500	30  0 10

84.07	import deposit	10
84.08	" , except	10
	84.08.110. 190, 910 (engines and parts thereof for aircraft in regular airline traffic)	0
84.09	import deposit	30
84.10	"	10
84.11	" , except	10
	84.11.103	0
84.12-14	import deposit	10
84.15	" , except	30
	84.15.910, 990	0
84.16-17	import deposit	10
84.18	" , except	10
	84.18.110	30
84.19-20	import deposit	30
84.21	"	10
84.22	" , except	30
	84.22.900	0
84.23	import deposit	10
84.24-25	"	30
84.26	"	10
84.27-28	"	30
84.29-39	"	10
84.40	" , except	10
	84.40.110, 190, 310 410	30
84.41	import deposit	10
	except 84.41.801	30
84.42-50	import deposit	10
84.51-55	"	30
84.56-57	"	10
84.58	"	30
84.59	" , except	10
	84.59.600, 970	0
84.60	exempt	0
84.61	import deposit	10
	except 84.61.031 041, 080	0

84.62	exempt	0
84.63	import deposit	10
	except 84.63.101	
	200, 503	0
84.64-65	import deposit	10
85 electrical machinery		
and equipment		
85.01-02	import deposit	20
85.03	" , except	30
	85.03.901	0
85.04	import deposit	30
	except 85.04.920	
	990	0
85.05	import deposit	10
85.06-07	"	30
85.08	" , except	10
	exempt within the	
	proviso	0
85.09	import deposit	10
	except 85.09.600-	
	908 (exempt within	
	the proviso)	0
85.10	import deposit	30
85.11	" , except	10
	85.11.308	20
85.12-13	import deposit	30
85.14	" , except	30
	85.14.100, 201	0
85.15	import deposit	30
85.16-18	"	10
85.19	" , except	10
	85.19.630, 690	0
85.20	import deposit	30
	except 85.20.910	0
85.21	exempt	0
85.22-23	import deposit	20
85.24	exempt	0



85.25-26	import deposit	20
85.27-28	"	10
86 railway equipment	import deposit	30
87 motor vehicles	" , except	30
87.06 (within		
	proviso)	
	87.07.901, 909	
	87.11, 87.13.200	0
88 aircraft	import deposit	30
	except 88.02.03	
	(aircraft and parts	
	thereof for regular	
	airline traffic)	0
89 ships and boats	exempt, except	0
	89.01.182-189	
	89.01.809, 909	
	89.02, 03, 05	30
90 instruments and		
apparatus	import deposit	30
	except 90.24.200	
	90.28.901	0
91 clocks and watches	import deposit	30
92 musical instruments	" , except	30
etc	92.10.019, 020, 040	5
93 arms and ammunition	import deposit	30
94 furniture	"	30

95 articles and manufac- tures of carving or moulding material	import deposit	30
96 brushes	''	30
97 toys, games, sports requisites		30
98 miscellaneous manufac- tured articles	''	30
99 works of art, antiques	exempt	0

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