

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/4195
24 July 1975

Limited Distribution

AGREEMENT BETWEEN FINLAND AND HUNGARY

Questions and Replies

1. The contracting parties were invited (documents C/M/103 and GATT/AIR/1138) to communicate to the secretariat any questions they might wish to put concerning the Agreement between Finland and Hungary.¹
2. In response to that request, a number of questions were received and were transmitted to the parties to the Agreement. The questions and the parties' replies are reproduced below.

I. GENERAL CONSIDERATIONS

1. Is the intention of the parties to the Agreement to achieve a free-trade area as defined in Article XXIV of the General Agreement?

Reply

Yes. It is the objective of the parties to the Agreement to establish a free-trade area as defined in GATT Article XXIV. The Agreement includes the methods and the time-table for the elimination of tariffs and other restrictions on substantially all trade.

2. Is the Agreement considered to be an interim agreement leading to the establishment of a free-trade area, consistent with Article XXIV:5(b) of the General Agreement?

Reply

No. See reply to question 1.

¹Copies of the text of the Agreement were sent to each contracting party with document L/4136/Add.1.

3. In the Preamble, the parties to the Agreement have expressed their desire to solve "the problems arising from the contemporary European economic integration processes to the commercial and economic relations between the Contracting Parties...". What are these problems and how will this Agreement help resolve them?

Reply

Although the motivations for concluding this Agreement do not fall within the scope of the examination, the parties to the Agreement would like to recall that the market situation in Europe has undergone considerable changes in the past years. The changes have resulted in a new market set-up from a commercial policy point of view, and this in turn has caused undesired repercussions in the trade between the parties. The conclusion of an Agreement on the Reciprocal Removal of Obstacles to Trade is seen by the parties to the Agreement as a means to create reasonable conditions for an undisturbed development of their mutual trade.

4. One of the stated objectives of the Agreement in Article 1 is "to provide fair conditions of competition on the markets of the Contracting Parties". As a practical matter, how will Finland be assured equal access to the Hungarian market since, in addition to customs duties, other factors in Hungary, such as the Foreign Trade Ministry, which requires licenses for imports, planning by the Central Planning Board and other State planning bodies which influence the types and quantities of foreign imports and the restrictions on importers' access to foreign currencies necessary for purchases of imports, are important determinants of the character and extent of imports? Even with the Agreement, will not the extent of Finnish access to the Hungarian market still be conditioned by these factors?

Reply

These questions were adequately dealt with by the documents of Hungary's accession to the GATT.

5. Have the parties to the Agreement taken into consideration the extent to which the mutual extensions of preferential treatment in the Finnish and Hungarian markets will affect third-country trade? What measures have been taken to minimize the adverse effect of the Agreement of third-country trade?

Reply

The parties to the Agreement consider that the Agreement, by facilitating trade between two contracting parties of GATT, has a trade creative effect from which also the third countries will benefit.

6. What means do the parties intend to employ to ensure that mutual trade develops in "a satisfactorily balanced manner" as provided in Article 1? How will this Agreement affect the current bilateral clearing arrangement?

Reply

As the wording of Article 1 implies, the objectives of the Agreement is to provide conditions for harmonious development of the Finnish-Hungarian trade. It is not the objective of the parties to the Agreement to develop their trade in a strict balance. The Agreement does not affect the existing bilateral payments arrangements.

II. TRADE COVERAGE

7. A considerable number of items are excluded from the application of the Agreement. To what extent and in what way can it be considered that substantially all trade between the parties will be exempt from customs duties and other restrictive regulations of commerce within the meaning of Article XXIV:8 of the General Agreement?

Reply

The items excluded from the application of Agreement are all agricultural products. The Agreement covered in 1972-1974 in the average, 92 per cent of the trade between the parties to the Agreement.

8. What was the total value and percentage of imports by Finland from Hungary for each of the three most recent years for which trade statistics are available? What are the comparable figures for imports by Hungary from Finland?

Replies

<u>Hungary</u>		<u>Finland</u>
Value of imports from Finland free Hungarian border, \$'000.		See Annex 1
1972	11,639	
1973	13,175	
1974	23,153	
Imports from Finland as percentage of total Hungarian imports from the dollar area.		
1.07 per cent		
0.87 per cent		
0.89 per cent		

9. What value and percentage of these imports are: (a) agricultural products?
(b) industrial products?

Replies

Hungary

(a) Agricultural imports of Finnish origin (BTN 1-24) in \$'000

1972	426
1973	751
1974	2,523

(b) Industrial imports of Finnish origin (BTN 25-99) in \$'000

1972	11,213
1973	12,424
1974	20,630

Agricultural imports of Finnish origin as percentage of total Hungarian imports from the dollar area

0.04 per cent
0.050 per cent
0.097 per cent

Industrial imports of Finnish origin as percentage of total Hungarian imports from the dollar area

1.08 per cent
0.82 per cent
0.79 per cent

10. What percentage of Finland's total agricultural imports from Hungary are covered by the Agreement? What percentage of Hungary's total agricultural imports from Finland are covered by the Agreement?

Replies

Hungary

On the 1974 basis, the Agreement covers 99.1 per cent (\$2,501,000) of agricultural imports originating in Finland. The value of Hungarian agricultural imports from Finland was \$2,523,000

Finland

See Annex 1

Finland

See Annex 1

11. Article 5 of Protocol No. 1 notes the possibility of enlarging the product coverage for agricultural items. Do the parties have any projections on when and how the scope of agricultural products covered by the Agreement could be enlarged? What are the circumstances or problems which discouraged a broader coverage from the beginning?

Reply

An enlargement, if deemed necessary, of the product coverage for agricultural items may be discussed between the parties to the Agreement at a later stage. See also reply to question 7.

12. What are the value and percentage of (1) imports of industrial products and (2) imports of agricultural products by Hungary from Finland and vice-versa which:

- (a) were exempt from duty before the institution of the free-trade area?
- (b) will be exempt from duty after the formation of the area?
- (c) were not subject to "other restrictive regulations of commerce" before the institution of the area?
- (d) will not be subject to "other restrictive regulations of Commerce" after the formation of the area?

Replies

Hungary

(a) In 1974, out of agricultural imports (BTN 1-24) originating in Finland, imports were duty free in value of \$10,000. It was 0.4 per cent of agricultural imports originating in Finland.

In 1974, out of industrial imports (BTN 25-99) originating in Finland imports were duty free in value of \$8,674,000. It was 42 per cent of industrial imports originating in Finland.

Finland

See Annex 1.

Hungary (cont'd)

(b) On 1974 basis, out of imports originating in Finland 99.1 per cent of agricultural imports (BTN 1-24) will be duty free under the Agreement;

100.0 per cent of industrial imports (BTN 25-99) will be duty free under the Agreement.

(c), (d) See reply to question 19.

13. What are the value and percentage of the trade between Hungary and Finland which will not be exempt from duty or other restrictive regulations of commerce under the provisions of the Agreement?

Replies

Hungary

Taking into account the answer to question 19, calculated on 1974 basis, \$22,000 that is 9 per cent of imports originating in Finland will not be duty free.

Finland

See Annex 1.

14. (a) What value and percentage of total trade between Finland and Hungary are covered by: (i) Protocol No. 1, Annexes I and II; (ii) Article 3; (iii) Protocol No. 2 Lists 1 and 2; (iv) Protocol No. 4, List A?

(b) What value and percentage of total Finnish industrial imports from Hungary fall under the extended duty reduction provisions of Protocol 2? What value and percentage of total Hungarian industrial imports from Finland fall under the extended duty reduction provisions of Protocol No. 2?

Replies

Hungary

(a) (i) Out of the goods specified in Annex II of Protocol No. 1, the value of goods imported by Hungary from Finland was \$2,501,000 in 1974. This was 10.8 per cent of total imports, originating in Finland.

Finland

See Annex 1.

Hungary (cont'd)

- (ii) Out of the goods, covered by Paragraph 3 of the Agreement, the value of Hungarian imports from Finland was \$15,818,000. This was 68.3 per cent of total imports, originating in Finland.
- (iii) Out of the goods specified in List 2, Protocol No. 2 of the Agreement, the value of goods imported by Hungary from Finland was \$7,313,000. This was 31.6 per cent of total imports, originating in Finland.
- (b) The value of industrial imports (BTN 25-99) originating in Finland was \$20,630,000. in 1974. Out of this, imports in value of \$7,313,000 were covered by Protocol No. 2. of the Agreement. This was 35.4 per cent of total industrial imports originating in Finland.

III. CUSTOMS DUTIES

15. Article 3 of the Agreement specifies that customs duties on imports shall be progressively abolished in accordance with the following timetable:

- 1 January 1975: each duty shall be reduced to 40 per cent of the basic duty
- 1 January 1976: each duty shall be reduced by 20 per cent
- 1 July 1977: each duty shall be reduced by the last 20 per cent

Does this constitute "a plan and schedule for the formation of such a customs union or of such a free-trade area within a reasonable length of time" consistent with Article XXIV:5(c) of the General Agreement?

Reply

In reply to question 2, the parties to the Agreement state that the Agreement is not an interim agreement in accordance with Article XXIV:5(c). Regulations concerning a gradual entering into force of certain obligations have been included in several previous agreements established under Article XXIV of the GATT.

16. If the answer to question 2 was affirmative, in view of the fact that there are a number of items whose customs tariffs are not expected to be cut under the Agreement, what are the schedules and the ways and means with which to achieve the formation of a free-trade area as provided for in Article XXIV of the General Agreement?

Reply

The reply to question 2 was not affirmative.

17. Why does the timetable set out in Protocol No. 2(1) for the progressive abolition of customs duties on imports differ from that set out in Article 3(2)? That is, why was a more lengthy timetable for the implementation of tariff cuts and their eventual elimination on products in List 1 of Protocol No. 2 considered necessary? What distinguished these products from others which will enjoy duty-free treatment under the Agreement more than seven years sooner?

Reply

The timetable for the abolition of tariffs, set out in Protocol No. 2(1) concerns products which were considered sensitive and for which, taking into account the very short duration of the general transitional period, a longer transitory period was considered necessary by the parties. The sensitivity of these products was determined mainly on the basis of such factors as the previous level of protection by customs duties and other restrictions, expected increase in imports as a result of the abolition of duties, etc.

18. Would Finland describe the methods used to determine those industrial imports from Hungary subject to the provisions of Protocol No. 2? What method was used by Hungary to determine those industrial imports from Finland subject to the provisions of Protocol No. 2?

Reply

See reply to question 17.

19. What timetable do the parties to the Agreement intend to follow for abolishing the "other restrictive regulations of commerce" referred to in Article XXIV:8?

Replies

Hungary

The Agreement does not contain any timetable for abolishing "other restrictive regulations of commerce" since the Hungarian party does not apply in the customs clearance process of goods, methods falling under the definition of "other restrictive regulations of commerce" according to provisions of GATT Article No. XXIV:8.

Finland

In accordance with Article 8 of the Agreement and save for products included in Protocol No. 4 of the Agreement, Finland has abolished such other regulations of commerce to which Article XXIV:8 refers upon the entry into force of the Agreement.

20. Would the parties to the Agreement describe the "charges having an effect equivalent to customs duties on imports" which will be eliminated upon entry into force of the Agreement as provided in Article 5? Will Finland provide a list of those nations (or areas) whose imports will remain subject to such "charges" after this Agreement enters into force?

Replies

Hungary

Hungary does not apply any "charges" having an effect equivalent to customs duties on imports".

Finland

No such charges are levied in Finland.

IV. FOREIGN EXCHANGE RATE MEASURES

21. Will the parties to the Agreement describe the procedures which are referenced in Article 6 pertaining to exchange rate matters? With respect to Paragraph 3 of Article 6, does this also refer to the Hungarian foreign trade multipliers rate or rates? Is there more than one foreign trade multiplier? If changes in these procedures will be necessary to secure "most-favoured-nation treatment to imports", what form will such changes take?

Replies

Hungary

The reference in Article 6 of the Agreement, relating to the procedures in connexion with the exchange rates, means the non-discriminatory application of the existing exchange multipliers. The valid Hungarian price multipliers, their functioning and application and similar questions were adequately dealt with by the documents of Hungary's accession to the GATT.

Finland

Finland does not apply any foreign exchange rate measures that would affect most-favoured-nation treatment of imports.

V. RULES OF ORIGIN

22. What were the rules of origin applicable to trade between Finland and Hungary before the Agreement?

Replies

Hungary

The origin of products was determined according to international trading practices.

Finland

No rules of origin were applied by Finland in the trade between the parties to the Agreement. The origin of products was determined according to international trading practices.

23. What procedures do the parties intend to implement to ensure that the rules of origin provisions of the Agreement do not impair the access of exports from third countries?

Reply

The parties to the Agreement consider that the present rules of origin do not impair the access of exports from third countries to their markets.

24. The Agreement does not provide for periodic reviews of the rules of origin. In the event that new rules of origin have prejudicial effects on the trade interests of third countries, will there be provisions for modifications?

Reply

The Joint Commission established under Article 14 is empowered to amend the rules of origin. See Article 12 of Protocol No. 3.

VI. QUANTITATIVE RESTRICTIONS

25. Article 8 of the Agreement says that "no new quantitative restrictions or measures having equivalent effects shall be introduced in trade between the Contracting Parties, and they shall eliminate such restrictions upon the entry into force of this Agreement".

- (a) Do Finland and Hungary consider this consistent with their GATT obligations?
- (b) What are the quantitative restrictions currently imposed by each of the parties that will be eliminated in accordance with Article 8?
- (c) Which of the above quantitative restrictions are bilateral?

- (d) Will quantitative restrictions and measures of equivalent effect be eliminated on an m.f.n. basis.

Replies

- (a) Yes. In the opinion of the parties to the Agreement, Article 8 of the Agreement is in full accordance with Article XXIV:8(c) of the GATT, which defines a free-trade area as an area where the tariffs and other restrictive regulations of commerce are eliminated with respect to substantially all the trade.
- (b) Pursuant to Article 8, the quantitative restrictions that existed between the two countries were eliminated at the enactment of the Agreement, except from those which were listed in List A of Protocol No. 4.
- (c) All the quantitative restrictions mentioned above in sub-paragraph (b) were bilateral.

Hungary

Finland

- | | |
|--|--|
| (d) Hungary acts in this respect in accordance with the provisions of GATT and of the Protocol of Accession of Hungary to the General Agreement. | All the quantitative restrictions eliminated from the Finnish trade with Hungary in the industrial sector have already been eliminated on an m.f.n. basis. |
|--|--|

26. Articles 13, 14, 15 and 16 of Ordinance No. 1053/1974/X.17 of the Hungarian Council of Ministers, putting into effect Law No. III of 1974 on foreign trade, provide that quantitative commitments included in international trade agreements (this refers first and foremost to the agreements between Hungary and the other CMEA countries) must be fulfilled even in cases where there is no material benefit for the enterprises, by direct order of the Ministry of Foreign Trade.

Is this stipulation consistent with Article 11(2) of the Agreement, which provides that the contracting parties shall refrain from any measures aimed at jeopardizing the fulfilment of the objectives of the Agreement?

Reply

Yes.

27. If the answer to question 1 was affirmative:

- (a) Does Hungary maintain against Finland the trade quotas as a part of its state-trading system?
- (b) If so, what is the explanation of the parties to the Agreement with respect to its relationship with the GATT provision that duties and other regulations of commerce be eliminated on the trade between the constituent territories of a free-trade area?

Reply

- (a) The Hungarian party cannot give an answer to this question, since the statement that the trade quotas constitute part of the Hungarian trading system does not correspond to reality.

Taken into account this, the question can be the following:

"Does Hungary maintain trade quotas against Finland?" Our answer to this question is: No. See our answer to question 25(b).

VII. SAFEGUARDS AND BALANCE-OF-PAYMENTS MEASURES

28. Since the criteria governing the implementation of safeguards are very broadly defined, (making it almost impossible to anticipate how the provisions would be implemented), could the parties to the Agreement provide further details so that the Working Party can have a better basis for making judgements as to whether free trade is actually intended and whether their interests are affected?

Reply

The use of safeguard measures in the last resort in exceptional circumstances and on a temporary basis does not affect the determination of the parties to the Agreement to apply it in conformity with Article XXIV and their other obligations under the General Agreement. The provisions of Article 9 of the Agreement are justified by the necessity to correct serious difficulties due to market disruptions, sectoral or regional disturbances, which might occur under the free-trade régime created by the Agreement. Article 10 will be implemented in accordance with the respective provisions of GATT and the protocol of accession of Hungary to the General Agreement. Article 11 may be characterized as a frustration clause. The provisions of Article 11.3 will be implemented in accordance with the same principles as Article 9.

29. In the event that a party to the Agreement is faced with sectoral or regional difficulties and obliged to invoke Articles 9 or 10 of the Agreement, can the parties to the Agreement provide assurances that remedial action will be kept within the confines of the Agreement and not extended as GATT Article XIX action against all imports, including those from third parties not responsible for the difficulties which arise?

Reply

No measures taken under Articles 9 or 10 of the Agreement may be applied to third countries without a strict observance of Article XIX of GATT and the relevant provisions of the protocol of accession of Hungary to the General Agreement.

Disturbances, that may result from the implementation of the Agreement and that occur in conditions mentioned in the reply to question 28, will be settled within the confines of the Agreement.

30. Would measures introduced to offset difficulties arising from the elimination of barriers to trade under the Agreement be applied in any circumstances to imports from third countries?

Reply

No. See reply to question 29.

31. How do the parties to the Agreement interpret the provisions of Article XXIV with regard to any measures taken to restrict imports in order to meet balance-of-payments difficulties? Do the parties consider that such measures can or cannot be applied to third countries without being likewise applied to trade between the partners in the free-trade area?

Reply

Measures taken on balance-of-payments grounds will be applied in full conformity with the provisions of the GATT.

32. Besides the withdrawal of tariff concessions, what other types of safeguard measures do the parties envisage would be useful should safeguard action be necessary?

Reply

According to the Agreement all measures not inconsistent with the provisions of GATT, necessary to prevent or remedy the situation, may be applied.

33. Should either party to the Agreement initiate any trade restrictive measures regarding imports in general (e.g. the current Finnish import deposit scheme), is the other party to the Agreement exempt from such action?

Reply

Any restrictive measure affecting imports in general will be applied in a non-discriminatory way to all countries. See also the reply to question 31.

34. Is the Finnish Government applying the import deposit scheme to Hungary on equal terms as to other countries?

Replies

Hungary

To be answered by the
Finnish party.

Finland

Yes.

35. The parties state in Article 1 that one of the objectives of the Agreement is to "ensure the development of their mutual trade in a satisfactorily balanced manner". Would the failure of trade to grow in a balanced manner be grounds for safeguard action under Article 11, since this objective would be "in jeopardy"?

Reply

The relevant articles of the Agreement are, in the view of the parties to the Agreement, self-explanatory.

VIII. OTHER QUESTIONS

36. When did the Agreement come into force?

Reply

As of 1 January 1975.

37. Articles 19 and 20 of Law No. III of 1974 on Hungarian foreign trade, and Article 7 of Ordinance No. 1053/1974/X.17 of the Council of Ministers putting this law into effect, provide that the Ministry of Foreign Trade shall prepare and apply administrative and economic measures in the context of foreign trade policy.

Can these provisions be considered to apply also to the subject matter of the Agreement between Hungary and Finland?

Reply

Yes. The activity aiming at the implementation of the Agreement falls within the Law on Foreign Trade, so both the Law and the published rules putting this into effect, are actually applied.

38. What changes have been made in Hungarian legislation on trade and economic matters to enable such a free-trade policy to be carried out, more especially with regard to the powers of the enterprises?

Reply

No changes have been necessary in the Hungarian legislation trade and economic matters to enable such a free-trade policy to be carried out.

39. With reference to Article 9 of the Agreement between Finland and Czechoslovakia¹, does Hungary similarly envisage using means in addition to customs duties to provide advantages for Finnish exports entering its market?

Reply

There is no such provision in the Hungarian-Finnish Agreement.

¹Circulated to contracting parties with document L/4138/Add.1

ANNEX 1

Statistics Supplied by Finland¹

Question 8

Finland's total imports (in US\$'000) from Hungary

1972	%	1973	%	1974	%
11,905.2	0.4	19,796.1	0.6	25,800.7	0.4

Question 9

Finland's total imports (in US\$'000) from Hungary

	1972	%	1973	%	1974	%
Chapters 1 to 24	2,339.5	19.7	3,748.4	18.9	4,645.1	18.0
Chapters 25 to 99	9,565.7	80.3	16,047.7	81.1	21,155.6	82.0

Question 10

Agricultural imports covered by the Agreement (in percentage from agricultural imports):

1972 10.7% 1973 11.1% 1974 9.9%

¹The following rates of exchange have been used (Fmk/US\$)
1972 = 4,146 1973 = 3,816 1974 = 3,774

Question 12

	In US\$'000			In per cent of total		
	1972	1973	1974	1972	1973	1974
Industrial products:						
(a) Exempt from duty before the Agreement	5,104.1	8,396.5	8,566.5	42.9	42.4	33.2
(b) Exempt from duty after the Agreement	9,565.7	16,047.7	21,155.6	80.3	81.1	82.0
(c) Exempt from other restrictive regulations before the Agreement	3,265.3	10,670.9	16,257.3	27.4	53.8	63.0
(d) Exempt from other restrictive regulations after the Agreement	9,565.7	15,947.7	20,161.1	80.3	80.5	78.0
Agricultural products:						
(a) Exempt from duty before the Agreement	73.1	123.4	350.3	0.16	0.6	0.7
(b) Exempt from duty after the Agreement	1,271.8	2,206.8	2,503.7	10.7	11.1	9.9
(c) Exempt from other restrictive regulations before the Agreement	1,413.1	2,358.4	2,630.3	11.8	11.9	10.2
(d) Exempt from other restrictive regulations after the Agreement	1,413.1	2,358.4	2,630.3	11.8	11.9	10.2

Question 13

Finland's imports from Hungary not exempt from duties (in US\$'000)

	1972	%	1973	%	1974	%
Chapters 1 to 24	1,067.7	9.0	1,541.6	7.8	2,141.4	8.3
Chapters 25 to 99	-	-	-	-	-	-
Total	1,067.7	9.0	1,541.6	7.8	2,141.4	8.3

Question 14

Finland's imports from Hungary

(a)

	in US\$'000			as percentage of total imports		
	1972	1973	1974	1972	1973	1974
1. Goods covered by Protocol No.1 Annex 1	1,271.8	2,206.8	2,503.7	10.7	11.1	9.9
2. Goods with a tariff dismantlement period of 2-5 years	6,312.9	10,445.9	13,010.7	53.0	52.8	50.3
3. Goods with a tariff dismantlement period of 10 years	3,252.8	5,601.8	8,144.9	27.3	28.3	31.5
4. Protocol No.4 List A	-	-	-	-	-	-
Total (2 + 3 + 4) industrial products Chapters 25 to 99	9,565.7	16,047.7	21,155.6	80.3	81.1	81.8

(b) Finnish imports covered by the Protocol No. 2

	in US\$'000			In per cent of total		
	1972	1973	1974	1972	1973	1974
	3,252.8	5,601.8	8,144.9	27.3	28.3	31.5

ANNEX 2

Customs tariff No.	Commodity
25.23	Portland cement, cement fondu, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker
28.19.100	Zinc oxide
28.38.400	Aluminium sulphate
40.11	Rubber tyres, type cases, interchangeable tyre trends, inner tubes and tyre flaps, for wheels of all kinds
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02
53.06/07	Yarn of carded sheep's or lambs' wool (woolen yarn); yarn of combed sheep's or lambs' wool (worsted yarn)
53.10/11	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair; woven fabrics of sheep's or lambs' wool or of fine animal hair
54.05	Woven fabrics of flax or ramie
55.05/06	Cotton yarn
55.08/09	Terry towelling and similar terry fabrics, of cotton; other woven fabrics of cotton
56.05/07	Yarn of man-made fibres (discontinuous or waste); woven fabrics of man-made fibres (discontinuous or waste)
58.04/05	Woven pile fabrics and chenille fabrics (other than fabrics of cotton falling within heading No. 55.08 or 58.05; narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06

Customs tariff No.	Commodity
58.07.020/089	Float cords and sinking cords; gimped elastic yarn not falling within heading No. 40.07; other, excluding chenille yarn
59.02/03	Felt and articles of felt; bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics
59.07/08	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses; textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials
60.01	Knitted or crocheted fabric, not elastic nor rubberized
60.03/05	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized; undergarments, knitted or crocheted, not elastic nor rubberized; outer garments and other articles, knitted or crocheted, not elastic nor rubberized
61.03/05	Undergarments, including collars, shirt fronts and cuffs; handkerchiefs
62.01/02	Travelling rugs and blankets; bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles

Customs tariff No.	Commodity
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods
64.01/02	Footwear with outer soles and uppers of rubber or artificial plastic material; 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
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian)
73.10.120/130	Concrete rounds of iron or steel; hot-rolled, forged or extruded not clad with metal
73.10.290/300	Bars and rods of iron or steel (excluding wire rod, concrete rounds and hollow mining drill steel), hot-rolled or extruded not clad with metal; bars and rods of iron and steel, cold-formed or cold-finished, (including precision made), not clad with metal
73.13.112/130	Sheets and plates of iron or steel, except dynamo and transformer sheets and plates, hot-rolled, not clad with metal, of a thickness of less than 30 mm but not less than 3 mm
73.13.330	Sheets and plates of iron or steel, except dynamo and transformer sheets and plates, cold-rolled, not clad with metal, of a thickness of less than 3 mm but not less than 1.0 mm, uncoated
73.13.390	Sheets and plates of iron or steel, except dynamo and transformer sheets and plates, cold-rolled, not clad with metal, of a thickness of less than 1.0 mm, uncoated
73.13.705/709	Sheets and plates of iron or steel, except dynamo and transformer sheets and plates, galvanized, of a thickness of less than 3 mm
73.15.404	Bars and rods, hot-rolled or extruded, of other alloyed steel

Customs tariff No.	Commodity
73.16/17	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for joining or fixing rails; tubes and pipes, of cast iron
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connexions to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits, switchboards (other than telephone switchboards) and control panels
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor
93.04.201/300	Rifles, carbines, and shotguns; combinations of a rifle and a shotgun
93.07.301	Cartridges for shotguns