

GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED

L/4197

24 July 1975

Limited Distribution

Original: English

AGREEMENT BETWEEN FINLAND AND CZECHOSLOVAKIA

Questions and Replies

1. The contracting parties were invited (documents C/M/103 and GATT/AIR/1140) to communicate to the secretariat any questions they might wish to put concerning the Agreement between Finland and Czechoslovakia.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 it the intention of the parties to the Agreement to achieve a free-trade area as defined in Article XXIV:(5)-(9) 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 timetable for the elimination of tariffs and other restrictions on substantially all the 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/4138/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 Czechoslovak market since, in addition to customs duties, other factors in Czechoslovakia, such as the Foreign Trade Ministry, which requires licences 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, won't the extent of Finnish access to the Czechoslovak market still be conditioned by these factors?

Replies

Czechoslovakia

Finland

Czechoslovakia will abolish its duties in accordance with Article 3 of the Agreement. There is no licensing system in Czechoslovakia. Import licences are required neither by the Ministry of Foreign Trade nor by any other authority. The Czechoslovak import plan reflects the requirements of the whole national economy taking into account the Czechoslovak external financial position and it has no restrictive character. Foreign exchange is available for all imports covered by the import plan and is not allocated by

Czechoslovakia will abolish its duties in accordance with Article 3 of the Agreement. Furthermore and in accordance with Article 9 of the Agreement, Czechoslovakia shall use the means provided by the Czechoslovak economic system which have a bearing on the access of the Finnish goods to the Czechoslovak market in a manner which will provide for the Finnish exports

Czechoslovakia (cont'd)

countries. Commercial considerations are the only criteria for the choice of sources of supply.

In view of the above there are no limiting determinants for the access of the Finnish exports to the Czechoslovak market within the plan. (See also reply to question 40.)

Finland (cont'd)

advantages corresponding to those enjoyed by the Czechoslovak exports on the Finnish market as a result of the liberalization measures taken by Finland under this Agreement.

5. Have the parties to the Agreement taken into consideration the extent to which the mutual extensions of preferential treatment in the Finnish and Czechoslovak markets will affect third-country trade? What measures have been taken to minimize the adverse effect of the Agreement on 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 objective of the Agreement is to provide conditions for a harmonious development of the trade between the parties. 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. According to the amendment adopted in 1969 to the Payments Agreement between the parties the payments are made in convertible United States dollars. In practice this arrangement can be compared to an arrangement on the basis of convertible currencies. It does not require a balance in payments.

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 the 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

Czechoslovakia does not exclude any item from the application of the Agreement. On the Finnish side, less than 1 per cent of the Finnish imports from Czechoslovakia are excluded. Therefore, the parties consider that the Agreement covers substantially all the trade.

8. In particular, do Finland and Czechoslovakia consider that non-applicability of the Agreement to all of Czechoslovakia's agricultural exports falling within BTN Chapters 1-24 other than BTN item 12.06 (as per Article 2(1), Protocol No. 1 is consistent with the above provision of Article XXIV:8(b)?

Reply

Agricultural products are of very little importance in the trade between the parties. The non-applicability of the Agreement to all of Czechoslovakia's agricultural exports falling within BTN Chapters 1-24 other than BTN item 12.06 does not affect the GATT-conformity of the Agreement.

9. What circumstances or interests of the parties influenced their decision to stipulate in Protocol No. 1 that Finland will apply the provisions of the agreement to only one agricultural product (BTN 12.06)?

Reply

BTN item 12.06 (hop cones and lupulin) was included in Article 2 of Protocol No. 1 on request by Czechoslovakia as it is an important and traditional Czechoslovak export item.

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

Reply

See Annex 1.

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

Reply

See Annex 1.

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

Reply

See Annex 1.

13. 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 replies to questions 8 and 11.

14. What are the value and percentage of (1) imports of industrial products and (2) imports of agricultural products by Czechoslovakia 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?

Reply

See Annex 1.

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

Replies

Czechoslovakia:

All Czechoslovak imports from Finland will be exempt from duty or other restrictive regulations of commerce under the provisions of the Agreement.

Finland:

See Annex 1.

16. (a) What value and percentage of total trade between Finland and Czechoslovakia are covered by: (i) Protocol No. 1, Articles 2(1) and (2); (ii) Article 3; (iii) Protocol No. 2, List 1; (iv) Protocol No. 4, List A?
- (b) What value and percentage of total Finnish industrial imports from Czechoslovakia fall under the extended duty reduction provisions of Protocol No. 2?

Reply

See Annex 1.

III. CUSTOMS DUTIES

17. 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.

18. 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.

19. 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 Finnish party. 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.

20. Would Finland describe the method used to determine those industrial imports from Czechoslovakia subject to the provisions of Protocol No. 2? Why did Czechoslovakia find it unnecessary to formulate a comparable list?

Replies

Czechoslovakia:

Czechoslovakia considered that a transitional period ending in 1977 was sufficient.

Finland:

See reply to question 19.

21. 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?

Reply

In accordance with Article 8 of the Agreement and save for products included in List A of 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.

In Czechoslovakia, no "other restrictive regulations of commerce" exist. See reply to question 4.

22. 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?

Reply

No such charges are levied in Czechoslovakia or Finland.

IV. RULES OF ORIGIN

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

Reply

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

24. 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.

25. 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 15 is empowered to amend the rules of origin. See Article 12 of the Protocol No. 3.

V. QUANTITATIVE RESTRICTIONS

26. 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 Czechoslovakia 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 fully consistent with Article XXIV:8(b) 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.

Czechoslovakia:

- (b) Czechoslovakia has not applied any quantitative restrictions.

Finland:

- (b) Finland has eliminated all the remaining bilateral quantitative restrictions, save for those included in List A of Protocol No. 4 of the Agreement, in its trade with Czechoslovakia upon the entry into force of the Agreement, that is as of 1 January 1975. These restrictions are listed in Annex 2.

Czechoslovakia (cont'd)

(c) See above.

(d) See above.

Finland (cont'd)

(c) All the quantitative restrictions mentioned above in sub-paragraph (b) were bilateral.

(d) All the quantitative restrictions eliminated from the Finnish trade with Czechoslovakia in the industrial sector have been eliminated on an m.f.n. basis.

27. If the answer to Question 1 was affirmative:

- (a) Does Czechoslovakia 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) No.

(b) See above.

VI. 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 concerning Articles 10-12 so that the Working Party can have a better basis for making judgments 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 obligations under the General Agreement. The provisions of Article 10 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 11 will be implemented in accordance with the respective provisions of GATT. Article 12 may be characterized as a frustration clause. The provisions of Article 12:3 will be implemented in accordance with the same principles as Article 10.

29. In the event that a party to the Agreement is faced with sectoral or regional difficulties and obliged to invoke Articles 10 or 11 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 measure taken under Articles 10 or 11 of the Agreement may be applied to third countries without a strict observance of Article XIX of GATT. 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 import 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-payment 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?

Replies

Czechoslovakia:

Finland

Any restrictive measure affecting imports in general will be applied in a non-discriminatory way to all countries. See also reply to question 34.

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

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

Reply

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 12, 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.

36. What measures will the parties utilize to ensure that any safeguard actions taken, as provided for in the agreement, will not have the effect of discriminating against third-country exporters?

Reply

The parties will apply the safeguard mechanism of the Agreement only with the aim of offsetting possible disturbances caused by the improper functioning of the free-trade régime created by the Agreement and without discrimination to third countries.

VII.: OTHER QUESTIONS

37. When did the Agreement come into force?

Reply

As of 1 January 1975.

38. Do the Annexes form an integral part of the Agreement as the Protocols do?

Reply

Yes.

39. What changes have been made in Czechoslovak legislation on economic matters to enable a free-trade policy of the kind envisaged in the Agreement to be carried out? In particular, have the enterprises been given increased powers?

Reply

No changes in the Czechoslovak legislation were considered necessary.

40. Article 9 of the Agreement states that "Czechoslovakia shall use the means provided by the Czechoslovak economic system which, in addition to customs duties, have a bearing on the access of Finnish goods to the Czechoslovak market in a manner which will provide for the Finnish exports advantages corresponding to those enjoyed by Czechoslovak exports on the Finnish market as result of liberalization measures taken by Finland under this Agreement".

It would be useful to have detailed information about the following:

- (a) What are the "means provided by the Czechoslovak economic system" referred to in Article 9?
- (b) In particular, do they include
 - (i) import credit facilities in convertible currency?
 - (ii) exemption from import duties or charges?
 - (iii) centralized directives under the import plan?
 - (iv) other measures?
- (c) How would these "means" be used to "provide for the Finnish exports advantages corresponding to those enjoyed by Czechoslovak exports on the Finnish market"?

- (d) Do Finland and Czechoslovakia consider that the manner in which these "means" are used will be fully consistent with Czechoslovakia's obligations under the GATT?
- (e) Why was the inclusion of this Article considered necessary?

Reply

Such means provided by the Czechoslovak economic system which have a bearing on the access of Finnish goods to the Czechoslovak market may come into question.

The choice of these means and their application is left at the discretion of the Czechoslovak authorities.

The means will be applied in a manner fully consistent with Czechoslovakian obligations under the provisions of GATT, including Article XXIV.

ANNEX I

Statistics Supplied by Finland¹

Question 10

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

1972	%	1973	%	1974	%
14,425	0.5	21,716	0.5	23,060	0.3

Question 11

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

	1972	%	1973	%	1974	%
Chapters 1 to 24	113	0.8	292	1.3	83	0.4
Chapters 25 to 99	14,313	99.2	21,424	98.7	22,977	99.6

Question 12

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

1972 73%, 1973 10%, 1974 62%

¹The following rates of exchange have been used (Fmk/US\$)
1972 = 4,416. 1973 = 3.816, 1974 = 3.774

Question 14

	In US\$'000			In per cent of total		
	1972	1973	1974	1972	1973	1974
Industrial products:						
(a) Exempt from duty before the Agreement	6,001.1	6,974.5	8,447.5	41.6	32.1	32.4
(b) Exempt from duty after the Agreement	14,313	21,424	22,977	99.2	98.7	99.6
(c) Exempt from other restrictive regulations before the Agreement	11,162	14,325	19,109	77.4	65.9	73.3
(d) Exempt from other restrictive regulations after the Agreement	14,055	20,695	24,889	97.4	95.3	95.5
Agricultural products:						
(a) Exempt from duty before the Agreement	76.3	292.0	70.0	0.4	1.3	0.3
(b) Exempt from duty after the Agreement	76.3	292.0	70.0	0.4	1.3	0.3
(c) Exempt from other restrictive regulations before the Agreement	76.3	292.0	-	0.4	1.3	-
(d) Exempt from other restrictive regulations after the Agreement	76.3	292.0	-	0.4	1.3	-

Question 15

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

	1972	%	1973	%	1974	%
Chapters 1 to 24	32.2	0.2	-	-		
Chapters 25 to 99	-	-	-	-		
Total	32.2	0.2	-	-	-	-

Question 16

Finland's imports from Czechoslovakia

(a)

	In US\$'000			As percentage of total imports		
	1972	1973	1974	1972	1973	1974
1. Goods covered by Protocol No.1 Article 2(1)	80.8	26.0	51.4	0.6	0.1	0.2
2. Goods with a tariff dismantlement period of 2.5 years	9,523	13,420	14,572	66.0	61.8	63.2
3. Goods with a tariff dismantlement period of 10 years	4,421	8,004	8,405	30.6	36.9	36.4
4. Protocol No.4 List A	369	-	-	2.6	-	-
Total (2 + 3 + 4) industrial products Chapters 25 to 99	14,313	21,424	22,977	99.2	98.7	99.6

Question 14

Czechoslovak imports from Finland

	US\$ '000			in percent		
	1972	1973	1974	1972	1973	1974
1. <u>Industrial products</u>						
(a) Exempt from duties before the Agreement	6,405	7,795	12,470	43.9	48.9	49.7
(b) Exempt from duties after the Agreement	15,720	14,575	25,075	100	100	100
(c) Not subject to other restrictive regulations before the Agreement	15,720	14,575	25,075	100	100	100
(d) Not subject to other restrictive regulations after the Agreement	15,720	14,575	25,075	100	100	100
2. <u>Agricultural products</u>						
(a)	-	-	3	0	0	3.3
(b)	180	125	92	100	100	100
(c)	180	125	92	100	100	100
(d)	180	125	92	100	100	100

Question 16

Czechoslovak imports from Finland	US\$ '000			In per cent of total imports from Finland		
	1972	1973	1974	1972	1973	1974
(i) Covered by Protocol No. 1, Article 2 (2)	180	125	92	1.1	0.9	0.4
(ii) Article 3	180	125	92	1.1	0.9	0.4

Other parts of the question relate to the Finnish imports from Czechoslovakia only.

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 treads, 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
58.07.020/089	Float cords and sinking cords; gimped elastic yarn not falling within heading No. 40.07; other, excluding chenille yarn

Customs tariff No.	Commodity
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	Ruberized 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 hosepipng 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; outergarments 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
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods.

Customs tariff No.	Commodity
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 3 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 braking electrical circuits, for the protection of electrical circuits, or for making connections 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