

# GENERAL AGREEMENT ON TARIFFS AND TRADE

RESTRICTED  
L/3694/Add.8  
11 December 1978  
Limited Distribution

Original: English

## GENERALIZED SYSTEM OF PREFERENCES

### Notification by Finland

#### Addendum

In a communication dated 15 November 1978, the delegation of Finland has notified the following amendments to the GSP scheme of Finland for the information of contracting parties.

#### 1. Beneficiary countries and products subject to preferential treatment based on Decree No. 974/71

- 1 (1) A new list of beneficiary countries is attached as Annex I.
- (2) A new list of products falling within CCCN Chapters 1-24 eligible for preferential tariff treatment is attached as Annex II.
- (3) A new list of products falling within CCCN Chapters 25-99 not eligible for preferential tariff treatment is attached as Annex III.

The above lists replace Annexes III, I and II of L/3694 respectively. Certain countries have been added to the list of beneficiary countries. The last two lists include the improvements made to the Finnish scheme of the GSP with effect from 1 January 1977 as a result of the negotiations within the framework of the MTN Group "Tropical Products". These lists also reflect the changes made in the CCC Nomenclature on 1 January 1978.

#### 2. Rules of origin

The text of the Decision of the Ministry of Finance containing the new rules of origin is attached as Annex IV. The Decision was issued on 15 May 1978 and entered into force on 1 July 1978. The amendments made are indicated below.

- (1) A change has been made in the direct transportation rule (cf. Article 5, paragraph 3) and an addition has been made concerning the Form APR (cf. Article 7).

(2) As a result of the amendments to the CCCN of 1 January 1978, an addition concerning the originating status of "sets" has been made to Article 1, paragraph 5.

Lists A and B of the rules of origin have been reformulated to correspond with the CCCN changes.

(3) The system of cumulative treatment (cf. Article 1, paragraph 2) has been introduced in the Finnish scheme as in the case of other preference giving EFTA countries. The right of making use of the cumulation system is subject to the approval of an application by the preference giving country.

3. Notification of the authorities issuing certificates of origin

The tariff preferences shall be granted to goods which are entered for customs clearance once the developing country concerned has notified the Board of Customs of the names of the authorities issuing or endorsing certificates of origin and has sent specimen impressions of the stamps used by these authorities. The name and address of the authority as well as the specimen impressions of the official stamps should be addressed directly to the Finnish Customs authorities.

Address: Board of Customs  
International Section  
Box 512  
SF - 00101 HELSINKI 10

Annex I

LIST OF BENEFICIARY COUNTRIES

Angola	Ghana
Afganistan	Grenada
Algeria	Guatemala
Argentina	Guinea
Bahrain	Guinea-Bissau
Bangladesh	Guyana
Barbados	Haiti
Benin	Honduras
Bhutan	India
Bolivia	Indonesia
Botswana	Iran
Brazil	Iraq
Bulgaria	Israel
Burma	Ivory Coast
Burundi	Jamaica
Cameroon	Jordan
Cape Verde	Kampuchea
Central African Republic	Kenya
Chad	Korea (People's Republic of)
Chile	Korea (Republic of)
Colombia	Kuwait
Comoros	Laos
Congo	Lebanon
Costa Rica	Lesotho
Cuba	Liberia
Cyprus	Libya
Dominican Republic	Madagascar
Ecuador	Malawi
Egypt	Malaysia
El Salvador	Maldives
Equatorial Guinea	Mali
Ethiopia	Malta
Fiji	Mauritania
Gabon	Mauritius
Gambia	Mexico

Mongolia	Sri Lanka
Morocco	Sudan
Mozambique	Surinam
Nauru	Swaziland
Nepal	Syria
Nicaragua	Tanzania
Niger	Thailand
Nigeria	Togo
Oman	Trinidad and Tobago
Pakistan	Tunisia
Panama	Turkey
Papua New Guinea	Uganda
Paraguay	United Arab Emirates
Peru	Upper Volta
Philippines	Uruguay
Qatar	Venezuela
Romania	Western Samoa
Rwanda	Viet-Nam
Sao Tome and Principe	Yemen Arab Republic
Saudi Arabia	Yemen, People's Democratic /Republic of
Senegal	Yugoslavia
Seychelles	Zaire
Sierra Leone	Zambia
Singapore	
Somalia	

Annex II

Goods under CCCN Chapters 1-24 eligible for GSP treatment in Finland

CCCN Heading	Product Description
ex 02.04	Frog legs
ex 03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; except herrings, (Clupeidae), salted or in brine and salmon
ex 06.02	Orchid, strelitzia, anthurium, protea and aquarium plants, live
ex 06.03	Orchid, strelitzia and protea fresh, customs cleared in the period 1.10.-31.5., and orchid, strelitzia and protea dried, customs cleared in the period 1.11.-31.3.
ex 07.01	Garlic, fresh or chilled, sweet capicum, customs cleared in the period 1.11.-31.3.
ex 07.03	Olives and capers, provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption
ex 07.04	Garlic, dried, dehydrated or evaporated, whole, cut, sliced, broken or in powder, but not further prepared
ex 07.06	Jerusalem artichokes, fresh or dried, whole or sliced
ex 08.01	Dates, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not; bananas, fresh, customs cleared in the period 1.1.-31.5.; bananas dried
ex 08.02	Lemons
08.03	Figs, fresh or dried
ex 08.04	Grapes, dried
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not
ex 08.06	Quinces, fresh

- ex 08.07 Apricots, peaches and tropical stone fruit, fresh
- ex 08.08 Tropical berries, fresh
- ex 08.09 Melons, tropical fruit, fresh
- ex 08.10 Tropical fruit (whether or not cooked), preserved by freezing, not containing added sugar
- ex 08.11 Tropical fruit, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption
- ex 08.12 Apricots, peaches, plums and tropical fruit, dried
- 08.13 Peel of melons and citrus fruit, fresh, frozen dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions
- 09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper
- ex 11.04 Flours of the fruits falling within any heading in Chapter 8
- ex 12.01 Castor oil seeds, hemp seeds, linseeds, oiticica seeds, sesamum seeds and beech nuts, not for feeding purposes
- 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
- ex 15.06 Neat's-foot oil for technical purposes
- 16.04 Prepared or preserved fish, including caviar and caviar substitutes
- 16.05 Crustaceans and molluscs, prepared or preserved
- 18.01 Cocoa beans, whole or broken, raw or roasted
- 18.03 Cocoa paste (in bulk or in block), whether or not defatted
- 18.04 Cocoa butter (fat or oil)
- 18.05 Cocoa powder, unsweetened

- ex 19.07           Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
- ex 20.01           Mango-chutney, asparagus, olives and capers, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard
- ex 20.02           Asparagus, olives, tomato pulp and paste in airtight containers with a dry weight content of not less than 25 per cent tomato; prepared or preserved otherwise than by vinegar or acetic acid
- ex 20.04           Tropical fruit and parts thereof, preserved by sugar (drained, glacé or crystallised)
- ex 20.06           Tropical fruits and tropical fruit mixtures; Brazil nuts and cashew nuts, other than roasted
- ex 20.07           Tropical fruit juices
- 
- ex 21.02           Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof
- 21.03           Mustard flour and prepared mustard
- 21.04           Sauces; mixed condiments and mixed seasonings
- ex 21.05           Soups and broths, in liquid, solid or powder form; homogenised composite food preparations, not containing meat or meat offal
- ex 21.06           Inactive yeasts, prepared baking powders
- 22.01           Waters, including spa waters and aerated waters; ice and snow
- 22.02           Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07
- 22.10           Vinegar and substitutes for vinegar
- 23.05           Wine lees; argol
- 24.01           Unmanufactured tobacco; tobacco refuse

By "Tropical fruit" in the CCCN positions 08.07-08.12, 20.04, 20.06 and 20.07 is meant pineapple, angelica, avocado, banana, cashew apple, pomegranate, guava, ginger, jackfruit (*artocarpus itegrifolia*), anona (cherimoya), kiwi, passion fruit, lychee, mango, mangosteen, papaya, persimona, tamarind and fig. Mixtures containing other fruit added are excluded from preferential treatment.



Goods under CCCN Chapters 25-99 not eligible for GSP treatment  
in Finland

25.23		60.03		
ex 27.10	Motor spirit	60.04		
28.25		60.05		
35.01		61.01		
35.05		61.02		
38.12		61.03		
39.06		61.04		
ex 39.07	Other than corset busks and similar supports for clothing accessories and other than fans and parts thereof	61.05		
		61.09		
		62.01		
40.11		62.02		
ex 41.02	} With the exception of parchment-dressed leather	ex 62.05	Other than fans and parts thereof	
ex 41.03				
ex 41.04			64.01	
41.08			64.02	
42.02		69.07		
42.03		69.08		
ex 51.04		69.11		
ex 53.11		69.12		
ex 54.05		73.31		
ex 55.05	} Other than those containing more than 10% of silk by weight	ex 82.09	With the exception of knife blades	
ex 55.06				
ex 55.08			82.14	
ex 55.09		Other woven fabrics of cotton, other than unbleached and non-mercerized, excluding cord fabric and tarpaulin and other than those containing more than 10% of silk by weight	85.01	
		85.02		
		85.03		
		85.04		
		85.09		
ex 56.07	Other than those containing more than 10% of silk by weight	85.15		
		85.19		
57.10		85.23		
58.02		ex 87.02	Passenger cars	
ex 58.05	Made of other material than jute	87.09		
ex 59.02	Knitted or crocheted goods in the piece or cut to rectangular shape	90.26		
		97.02		
		97.03		
60.01		97.05		
60.02				

Annex IV

MINISTRY OF FINANCE DECISION  
(Finnish Collection of Decrees No. 358/1978)

Article 1

For the purpose of implementing the provisions of the tariff preferences granted by Finland for goods originating in developing countries, the following goods shall be regarded as originating in a developing country provided that they have been transported direct, within the meaning of Article 5 below, from the said developing country to Finland:

- (a) goods wholly produced in the developing country;
- (b) goods produced in the developing country, in the manufacture of which products other than those referred to in subparagraph (a) above have been used, provided that they have been worked or processed within the meaning of Article 3.

Such a product originating in a member country of a regional economic grouping which has been used as material in the manufacture or processing of goods in another member country of the same economic grouping shall be regarded as originating in the latter country.

For the purpose of determining whether a product originates in a developing country it shall not be necessary to establish the origin of the power, fuel, plant and equipment, or machines and tools used to obtain such product. Packing shall be considered as forming a whole with the products contained therein. This provision, shall not, however, apply to packing treated as merchandise in itself.

Each article contained in a consignment shall be considered separately. For the purposes of this Rule:

- (i) where the Customs Cooperation Council Nomenclature specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article; sets within the meaning of General Rule 3 of the Nomenclature shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the total value of the set;

- (ii) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment normally included on the sale of an article of that kind;
- (iii) in cases not within subparagraphs (i) and (ii), goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties in Finland.

An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

#### Article 2

Within the meaning of subparagraph (a) of Article 1, the following shall be considered as wholly obtained in a developing country:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products obtained there from live animals;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other marine products taken from the sea by its vessels;
- (g) products made on board its factory ships exclusively from products referred to in subparagraph (f) above;
- (h) used articles collected there fit only for the recovery of raw materials;
- (i) waste and scrap resulting from manufacturing operations conducted there;
- (j) goods produced there exclusively from the products referred to in subparagraphs (a) to (i) above.

The terms "its vessels" and "its factory ships" shall apply to vessels registered in the developing country in question and sail under its flag.

#### Article 3

For the purpose of implementing the provisions of subparagraph (b) of Article 1, the following shall be considered as sufficient:

- (a) working or processing as a result of which the goods obtained become classified under a tariff heading other than that covering each one of the products worked or processed. The goods specified in List A annexed to this Decision shall also fulfill the additional conditions set out therein;
- (b) working or processing specified in List B annexed to this Decision.

"Tariff headings" shall mean the four-digit headings used in the Customs Cooperation Council Nomenclature for the Classification of Goods in Customs Tariffs.

#### Article 4

Where the Lists A and B referred to in Article 3 above provide that goods obtained in a developing country shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration in determining such percentage shall be:

- (a) for products whose importation can be proved: their customs value at the time of importation;  
for products of undetermined origin: the earliest ascertainable price paid for them in the territory of the country where manufacture takes place; and
- (b) the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

"Ex-works price" shall mean the price paid to the manufacturer in whose undertaking sufficient working or processing has been carried out. Where such working or processing has been carried out successively in two or more undertakings, the price to be taken into account shall be that paid to the last manufacturer.

#### Article 5

The following shall be considered as transported direct, within the meaning of Article 1, from the developing country to Finland:

- (a) products transported from the developing country to Finland without passing through the territory of any other country;
- (b) products whose transport from the developing country to Finland has involved transit through the territory of one or more countries, with or without transshipment or temporary storage in such countries, provided that the transit in question is necessary for geographical reasons or by considerations related to transport requirements and that the goods remain under Customs control, have not entered into trade or consumption in these countries, and have not there undergone any operation other than unloading and loading or any operation required to keep them in good condition.

ne Customs authorities may require the production of the following supplementary evidence to establish the fact that the above conditions have been fulfilled:

- (i) a through bill of lading or a corresponding transport document issued in the country of origin and under which the journey has been effected; or
- (ii) a certificate issued by the Customs authorities of the transit country containing an exact description of the goods;  
the date of unloading and reloading of the goods or landing, with identification of ships or other means of transport concerned;  
certification of the conditions under which the goods have remained in the transit country; or
- (iii) failing the foregoing, any substantiating document.

Products originally addressed from a developing country to a member country of the European Economic Community or the European Free Trade Association and imported further to Finland from the EEC or EFTA country shall likewise be regarded as transported direct to Finland from the developing country, provided that they have remained under Customs control in the EEC or EFTA country, they have not been offered for sale nor entered into consumption there, and they have not undergone operations other than those referred to in paragraph 1(b).

#### Article 6

The claim for the GSP treatment must be supported by the submission of a certificate of origin (Form A) endorsed by a governmental authority in the country of origin. The certificate of origin shall be endorsed only after application in writing by the exporter or his representative (preferably by using Form B). The exporter or his representative shall attach to his request any document proving that the goods to be exported are such as to qualify them for the endorsement of a certificate of origin.

It shall be the responsibility of the relevant governmental authority of the exporting developing country to ensure that the application form is duly completed.

The certificate of origin must conform to the specimen appended to this Decision. It shall be made out in English or French. It shall be typewritten or handwritten; in the latter case, it shall be written in ink using print-script.

The dimensions of the certificate of origin shall be 210 mm x 297 mm. The paper used shall be white sized writing paper not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a green machine-turned background pattern making any falsification by mechanical or chemical means apparent to the eye.

Each certificate shall bear a serial number by which it can be identified.

Since the certificate constitutes the documentary evidence for the application of the provisions of the tariff preferences it shall be the responsibility of the relevant governmental authority of the exporting developing country to carefully verify the origin of the goods and to check the other statements on the certificate.

#### Article 7

A postal consignment containing originating products may be granted preferential treatment on presentation of a proper form APR if the value of the consignment does not exceed 5000 Finnish marks (1000 units of account). The Form APR, which shall conform to the model annexed hereto, shall be completed by the exporter. It shall be made out in English or French. If it is handwritten, it shall be completed in ink and in block capital letters. The Form APR shall be composed of two parts, each part measuring 210 x 148 mm. The paper used shall be white sized writing paper not containing mechanical pulp and weighing not less than 25 grammes per square metre.

The Form APR may be perforated mechanically so that the two parts can be separated and the label of the second part may be detached. The reverse side of the label may be gummed.

Each part of the form shall absolutely bear a serial number, whether or not printed, by which it can be identified.

A Form APR shall be completed for each postal consignment. After completing and signing the two parts of the form, the exporter shall, in the case of consignments by parcel post, attach the two parts to the despatch note. In the case of consignments by letter post, he shall insert his declaration (part 1) in the packet and attach the label of part 2 to the outer packing.

If the products contained in the consignment have already been verified by a relevant governmental authority in the exporting preference-receiving country for conformity with the provisions of this decision, the exporter may refer to such verification in the space for "observations" on the Form APR.

As appropriate, the exporter shall write "APR" followed by the serial number of the Form APR used either on the C1 green label, or on the C2/CP3 customs declaration.

Article 8

The certificate shall be endorsed by the relevant governmental authorities of the developing country when the products to be exported can be considered products originating in that country within the meaning of this Decision.

For the purpose of verifying whether the condition referred to in paragraph 1 above has been met, the relevant governmental authority shall have the right to call for any supporting documentary evidence or to carry out any check considered appropriate.

The relevant governmental authority of the developing country shall refuse to endorse a certificate if it appears from the documents submitted that the goods to which the certificate relates are not consigned to Finland.

Article 9

Such products originating in a developing country which are sent as small packages to private persons or form part of travellers' luggage shall be granted exemption from Customs duties and import levies without requirement for a certificate of origin so far as occasional importations without any commercial purpose are concerned and on condition that the value of the products does not exceed 300 marks (60 units of account) for small packages and 1000 marks (200 units of account) for products forming part of travellers' personal luggage.

Article 10

Goods sent from a developing country for exhibition in another country and sold after the exhibition for importation to Finland shall benefit from the provisions of duty and import levy preferences on condition that they meet the requirements of this Decision entitling them to be recognized as originating in the exporting developing country and provided that it is shown to the satisfaction of the Customs authorities in Finland that:

- (a) an exporter has dispatched these goods from the territory of the exporting developing country to the country in which the exhibition is held and has exhibited them there;
- (b) the said exporter has sold the goods or transferred them to a consignee in Finland;
- (c) the goods have been dispatched during the exhibition or immediately thereafter to Finland in the same in which they were sent for exhibition;
- (d) the goods have not been used, from the time they were dispatched for exhibition, for any other purpose than demonstration at that exhibition.

The usual certificate of origin (Form A) must be produced to the Customs authorities at the port or place of importation. The name and address of the exhibition is to be inserted thereon. If necessary, additional documentary proof of the nature of the goods and the conditions under which they had been exhibited may be requested from the country where the exhibition took place.

For the purposes of paragraph 1 of this article, the term "exhibition" means a trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises and where the goods remain under Customs control during the exhibition.

#### Article 11

The discovery of slight discrepancies between the statements made in the certificate of origin and those made in the other documents required for Customs clearance shall not ipso facto invalidate the certificate, if it is duly established that the certificate of origin does in fact correspond to the goods submitted.

#### Article 12

The correctness of the certificates of origin may be verified retroactively either at random or whenever there is reason to doubt the authenticity of the certificate or the accuracy of the information regarding the origin of the goods in question.

For this purpose, the Board of Customs shall return the certificate of origin (Form A) to the relevant governmental authority of the exporting developing country giving the formal or substantive reasons for the enquiry.

When a check is requested pursuant to the provisions described in this Decision, this check shall be carried out and the Customs authorities in Finland shall be informed of its results within a maximum time-limit of three months. These results must be such as to make it possible to determine whether the contested certificate of origin applies to the goods actually exported, and whether these goods can, in fact, qualify for the application of these provisions.

#### Article 13

The annexed Lists A and B, and the specimen forms shall form an integral part of this Decision.



Article 14

Where as a result of errors, involuntary omission or any other special circumstances no request for a certificate of origin was made at the time the goods were exported, such certificate may be issued after the actual exportation of the goods to which it relates.

The relevant governmental authority may issue a certificate retroactively only after verifying that the information supplied in the exporter's request agrees with the export documents and the records and that a certificate of origin was not issued when the goods in question were exported.

Certificates of origin issued retroactively must be endorsed in red ink with the phrase: "DELIVRE A POSTERIORI" or "ISSUED RETROACTIVELY".

Article 15

In the event of theft, loss or destruction of a certificate of origin, the exporter may apply to the relevant governmental authority which issued it for a duplicate to be made out on the basis of the export documents in the possession of such authority. The duplicate issued in this way must be endorsed in red ink with the following word: "DUPLICATE" or "DUPLICATA".

The duplicate shall take effect from the date on which the original certificate was endorsed.

Article 16

This decision shall be applied to goods which are entered for Customs clearance after the developing country concerned has properly notified the Board of Customs of the names of the authorities issuing or endorsing certificates of origin and sent specimen impressions of the stamps used by these authorities.

Article 17

This decision shall enter into force on 1 July 1978.

This decision repeals the Ministry of Finance Decision with subsequent amendments thereto relating to the conditions and requirements that products originating in developing countries shall satisfy on importation in order to receive exemption from Customs duties and import levies (229/72).

