

# GENERAL AGREEMENT ON

# TARIFFS AND TRADE

RESTRICTED

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## GENERALIZED SYSTEM OF PREFERENCES

### Notification by Finland

#### Addendum

In a communication dated 27 April 1989, the Permanent Mission of Finland has transmitted the latest amendments to the Finnish Scheme for the Generalized System of Preferences. The amendments entered into force on 1 January 1989.

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## GENERALIZED SYSTEM OF PREFERENCES

### Scheme of Finland

#### *Amendments 1988/89*

The Finnish scheme was adapted to the Harmonized System as from 1 January 1988. The application of the old rules of origin and the CCCN-based classification of goods as well as the use of old origin documentation is still allowed till the end of the year 1989.

In the adaptation of the rules of origin to the HS, the substance of the rules has been maintained unchanged. The basic rule concerning change of 4-digit heading for the acquisition of origin in respect of the import content will continue to be applied. (Decision of the Ministry of Finance No 595/88.)

A major change concerns presentation of the rules, ie., the introduction of a single list instead of lists A and B. The list indicates all cases where the basic principle of the change of heading does not apply, or does so only under certain conditions, or where special requirements have been set out for the acquisition of origin. Introductory notes have been added to the list. The list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status is described in Annex I.\*

The Decree (No. 974/71) on the preferential treatment of goods imported from developing countries has been last amended by Decree No. 1064/88 which entered into force on 1 January 1989 (Annex II).

Few amendments have been made to the list of the preference receiving countries in 1 §. Macao was included in the scheme as from 1 January 1988. The Netherlands Antilles were included as from 1 January 1989 and at the same time the status of Burma was changed to that of a least developed country.

The coverage of the product lists given in 2-4 §§ was maintained unchanged when the new HS Nomenclature was adopted. As from 1 January 1989 after the conversion to the HS nomenclature 30 items having minor commercial value to trade were, however, deleted from the list of products not eligible for the GSP treatment. Two more items were added to the list concerning the products of the least developed countries.

\*Available for reference in the GATT Secretariat

Annex II

The contents of Decree No. 1064/88:

**BENEFICIARY COUNTRIES**

1 §

The least developed developing countries are marked with asterisk (\*).

Afghanistan*	Honduras
Algeria	Hongkong
Angola	India
Antigua-Barbuda	Indonesia
Argentina	Iran
Bahamas	Iraq
Bahrain	Israel
Bangladesh*	Ivory Coast
Barbados	Jamaica
Belize	Jordan
Benin*	Kampuchea
Bhutan*	Kenya
Bolivia	Kiribati
Botswana*	Korea (People's Republic of)
Brazil	Korea (Republic of)
Bulgaria	Kuwait
Burkina Faso*	Laos*
Burma*	Lebanon
Burundi*	Lesotho*
Cameroon	Liberia
Cape Verde*	Libya
Central African Republic*	Macao
Chad*	Madagascar
Chile	Malawi*
China (People's Republic of)	Malaysia
Colombia	Maldives*
Comoros*	Mali*
Congo	Malta
Costa Rica	Mauritania
Cuba	Mauritius
Cyprus	Mexico
Djibouti*	Mongolia
Dominica	Morocco
Dominican Republic	Mozambique
Ecuador	Nauru
Egypt	Nepal*
El Salvador	Netherlands Antilles
Equatorial Guinea*	Nicaragua
Ethiopia*	Niger*
Fiji	Nigeria
Gabon	Oman
Gambia*	Pakistan
Ghana	Panama
Grenada	Papua New Guinea
Guatemala	Paraguay
Guinea*	Peru
Guinea-Bissau*	Philippines
Guyana	Qatar
Haiti*	Romania
	Rwanda*

Salomon  
Sao Tome and Principe\*  
Saudi Arabia  
Senegal  
Seychelles  
Sierra Leone\*  
Singapore  
Somalia\*  
Sri Lanka  
St. Lucia  
St. Vincent and  
Grenadines  
Sudan\*  
Surinam  
Swaziland  
Syria  
Tanzania\*  
Thailand  
Togo\*  
Tonga  
Trinidad and Tobago  
Tunisia

Turkey  
Tuvalu  
Uganda\*  
United Arab Emirates  
Uruguay  
Vanuatu  
Venezuela  
Western Samoa\*  
Viet-Nam  
Yemen Arab Republic\*  
Yemen (People's Democratic  
Republic of\*  
Yugoslavia  
Zaire  
Zambia  
Zimbabwe

(Countries which have given notification of their authorities empowered to issue GSP certificates of origin have been typed in boldface.)

GOODS UNDER HS CHAPTERS 1-24 ELIGIBLE FOR GSP TREATMENT

25

HS heading

- ex 02.08 Frogs' legs
  - Red Mullet (*Mullus surmuletus*), (*Mullus barbatus*), Bass (*Morone labrax*), Guildhead (*Sparus auratus*), whole:
- ex 03.01 - live
- ex 03.02 - fresh or chilled
- ex 03.03 - frozen
- ex 03.05 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 04.03 Liquid yogurt and other fermented or acidified milk and cream, flavoured or containing added fruit or cocoa, ready for consumption as a drink
- ex 06.01 Chicory plants and roots
- ex 06.02 Orchid, strelizia, anthurium, protea and aquarium plants, live
- ex 06.03 Orchid, strelizia and protea, fresh, cleared through Customs from Oct. 1 to May 31, and orchid, strelizia and protea, dried, cleared through Customs from Nov. 1 to March 31
- ex 07.03 Garlic, fresh or chilled
- ex 07.05 Iceberg lettuce, fresh or chilled, cleared through Customs from Dec. 1 to Febr. 28(29)
- ex 07.09 Sweet pepper, cleared through Customs from Nov. 1 to March 31
- ex 07.11 Olives and capers, provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption
- ex 07.12 Garlic, dehydrated, evaporated or otherwise dried, whole, cut, sliced, broken or powdered, but not further prepared
- ex 07.14 Jerusalem artichokes, fresh or dried, whole or sliced
- 08.01
- 08.02
- ex 08.03 Bananas, including plantains, fresh, cleared through Customs from Jan. 1 to May 31; dried bananas
- 08.04
- ex 08.05 Lemons and limes, fresh or dried
- ex 08.06 Grapes, dried

- 08.07
- ex 08.08 Quinces, fresh
- ex 08.09 Apricots and peaches, fresh
- ex 08.10 Tropical stone fruit, tropical berries and tropical fruit, fresh
- ex 08.11 Tropical fruit, uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar
- ex 08.12 Tropical fruit, provisionally preserved but unsuitable in that state for immediate consumption
- ex 08.13 Apricots, plums, peaches and tropical fruit, dried
- 08.14
- 09.09
- ex 10.08 Buckwheat
- ex 11.06 Flour of the products of Chapter 8
- ex 12.04 Linseed, not used in animal feeding
- ex 12.07 Castor oil seeds, hemp seeds, oiticaca seeds, sesamum seeds and beech nuts, not used in animal feeding
- ex 12.12 Other than sugar beet and sugar cane
- ex 15.06 Neat's-foot oil for technical purposes
- ex 15.11 Crude palm oil (unsuitable, as imported, for human consumption)
- ex 15.13 Crude coconut oil (unsuitable, as imported, for human consumption)
- ex 15.17 Edible mixtures or preparations of a kind used as mould release preparations
- 16.04
- ex 16.05 Other than preparations made from aquatic invertebrates
- ex 17.02 Date syrup
- 18.01
- 18.03
- 18.04
- 18.05
- ex 19.02 Stuffed pasta containing more than 20 % by weight of fish, crustaceans or molluscs or any combination thereof
- ex 19.05 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, whether or not containing sugar, salt, spices or mustard
- ex 20.02 Tomato pulp and paste, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers with a dry weight content of not less than 25 % tomato
- ex 20.05 Asparagus and olives, prepared or preserved otherwise than by vinegar or acetic acid, in airtight containers
- ex 20.06 Tropical fruit and parts thereof, preserved by sugar (drained, glacé or crystallized)
- ex 20.07 Jams, fruit jellies, marmalades, fruit purée and pastes, being cooked preparations, of tropical fruit, whether or not containing added sugar
- ex 20.08 Peaches; tropical fruit and tropical fruit mixtures; Brazil nuts and cashew nuts, other than roasted; tropical fruit, cooked in fat, frozen
- ex 20.09 Tropical fruit juices
- 21.01
- ex 21.02 Inactive yeasts, prepared baking powders
- 21.03
- ex 21.04 Soups and broths and preparations therefor, in liquid, solid or powder form; homogenized composite food preparations, not containing meat or meat offal
- 22.01
- 22.02
- 22.09
- 23.07
- 24.01

By tropical fruit in Chapters 8 and 20 is meant pineapple, angelica, avocado, banana, cashew apple, pomegranate, guava, ginger, jackfruit (*artocarpus integrifolia*), anona (cherimoya), kiwi, passion fruit, lychee, mango, mangosteen, papaya, persimmon (kaki), tamarind and fig. Mixtures containing other fruit added are excluded from preferential treatment.

**GOODS ORIGINATING IN THE LEAST DEVELOPED COUNTRIES,  
ELIGIBLE FOR GSP TREATMENT**

**3 §**

**HS heading**

- ex 07.13** Other leguminous vegetables than peas and beans of a kind suitable for human consumption
- ex 08.06** Grapes, fresh
- ex 09.01** Coffee, unroasted
- ex 20.08** Prepared or preserved fruit mixtures; Brazil nuts and cashew nuts, roasted
- ex 21.01** Coffee extracts
  
- 41.05**
- 41.06**
- ex 42.02** Shopping bags made of jute
- ex 57.02** Carpets with surface of jute and/or other textile bast fibres and/or
- ex 57.03** manila hemp, or of sisal and/or other fibres of the genus Agave
- ex 57.05**
  
- 62.13**
- ex 63.04** Hanging plant pot holders made by macramé technique
  
- 69.11**
- 69.12**
- ex 85.01** Electric motors designed to be used in dolls
- ex 85.03** Parts of electric motors designed to be used in dolls
  
- 95.02**
- ex 95.05** Carnival and entertainment articles



GOODS UNDER HS CHAPTERS 25-97 NOT ELIGIBLE FOR GSP TREATMENT

4 §

HS heading

25.23	
ex 27.10	Motor spirit
28.23	
35.01	
35.05	
ex 38.09	Those with a basis of amylaceous substances
ex 39.17	Tubes, pipes and hoses with seams and tubes, pipes and hoses otherwise worked than merely surface-worked; joints, elbows, flanges and other fittings
39.22-	
39.25	
ex 39.26	Other than corset busks and similar supports for clothing accessories and other than fans and parts thereof
40.11	
40.12	
40.13	
ex 41.04	Other than parchment-dressed leather
ex 41.05	
ex 41.06	
41.09	
ex 42.02	Other than those made of wood or metals or made directly of textile yarn, twine, cordage, rope or cables
42.03	
ex 51.11	Other than alpaca fabrics and elastic fabrics
ex 51.12	Other than alpaca fabrics and elastic fabrics
52.04	
52.05	
52.06	
52.07	
ex 52.08	Other than elastic fabrics and other than unbleached or unmercerised fabrics excluding cord fabric and tarpaulin
ex 52.09	
ex 52.10	
ex 52.11	
ex 52.12	
ex 53.09	Other than elastic fabrics
ex 53.10	Other than elastic fabrics and fabrics made of jute
ex 54.07	
ex 54.08	
ex 55.12	Other than elastic fabrics
ex 55.13	
ex 55.14	
ex 55.15	
ex 55.16	
ex 56.02	Felt made by stitch-bonding, in the piece
ex 56.08	Fishing nets, made of materials of heading No. 56.07, in pieces, in the length or made up, and made up fishing nets of other yarn
ex 57.02	Other than those made of coir
ex 57.03	Other than tufted carpets having a backing of felt or needloom felt
ex 57.05	Other than those made of coir
ex 58.02	Knitted or crocheted fabrics, tufted, and terry towelling and similar woven terry fabrics, of cotton, other than elastic
ex 58.04	Knotted fishing nets, in the piece
ex 58.06	Other than those made of jute and other than elastic narrow woven fabrics

- ex 58.11 Quilted textile products, the outer fabric of which is of wool, fine animal hair (excluding alpaca), of cotton (excluding unbleached or unmercerised), of flax, ramie or other textile bast fibres (excluding jute), of man-made fibres, of stitch-bonded felt or of knitted or crocheted fabric
- ex 60.01 Other than impregnated, coated, covered, laminated or elastic
- ex 60.02 Other than elastic
- 61.01
- 61.02
- 61.03
- 61.04
- 61.05
- 61.06
- 61.07
- 61.08
- 61.09
- 61.10
- 61.11
- 61.12
- ex 61.13 } Other than elastic and rubberised
- ex 61.14 }
- ex 61.15 }
- ex 61.16 }
- ex 61.17 }
- 62.01
- 62.02
- 62.03
- 62.04
- 62.05
- 62.06
- 62.07
- 62.08
- ex 62.09 Outer and under garments
- 62.10
- 62.11
- 62.12
- 62.13
- ex 63.01 } Other than those made of felt or of nonwovens
- ex 63.02 }
- ex 63.03 }
- ex 63.04 }
- ex 63.07 } Other than fans and parts thereof
- 64.01
- 64.02
- 64.03
- 64.04
- ex 64.05 Footwear with outer soles of leather, composition leather, rubber or plastics
- 69.07
- 69.08
- 69.11
- 69.12
- 73.17
- ex 82.11 Other than handles and blades of knives of this heading
- ex 82.15 Other than handles of kitchen- and tableware of this heading
- 85.01
- 85.02
- 85.03
- 85.04
- 85.05

- 85.06
- 85.07
- 85.12
- 85.25
- 85.26
- 85.27
- ex 85.28 Other than video recording or reproducing apparatus incorporating a video tuner
- ex 85.29 Other than parts suitable for use solely or principally with video recording or reproducing apparatus incorporating a video tuner
- 85.33
- 85.34
- 85.35
- 85.36
- 85.37
- 85.38
- ex 85.44 Other than optical fibre cables used in telecommunications
- ex 87.03 Passenger cars
- 87.11
- ex 90.28 Other than parts and accessories of meters of this heading
- 95.02
- 95.03
- 95.05

In addition to the exceptions mentioned above, goods under the following headings, originating in Hongkong or Macao, are subject to customs duty:

- ex 40.01 }  
ex 40.05 } Plates, sheets, strips, rods, tubes, profile shapes and articles made  
ex 40.06 } of unvulcanised balata or gutta-percha
- 40.08
- 40.09
- 40.10
- 40.15
- 40.16
- ex 43.02 "Dropped skins"
- 43.03
- ex 43.04 Articles made of artificial fur
- ex 58.01 Pile fabrics
- ex 58.07 Woven labels, badges and similar articles
- 62.09
- 62.14
- 62.15
- 62.16
- 62.17
- ex 65.05 Hats and other headgear of felt; hats with brims and caps of other textile fabric in the piece than knitted or crocheted fabric or lace
- 65.06
- ex 84.31 Wheels fitted with rubber tyres
- ex 87.08 Wheels fitted with rubber tyres
- ex 87.09 Wheels fitted with rubber tyres
- ex 91.13 Other than watch straps composed of or incorporating natural pearls or precious or semi-precious stones (natural, synthetic or reconstructed)
- ex 96.03 Other than feather dusters and hand-operated mechanical floor sweepers, not motorised
- ex 96.05 Other than travel sets for personal toilet, where a brush is not the component giving the set the essential character
- ex 96.08 Other than pen nibs and nib points