

Geneva, September 22nd, 1930.

LEAGUE OF NATIONS

**APPLICATION OF THE  
INTERNATIONAL CONVENTION RELATING  
TO THE SIMPLIFICATION OF CUSTOMS  
FORMALITIES.**

Signed at Geneva on November 3rd, 1923.

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**MEASURES TAKEN BY THE GOVERNMENTS TO GIVE  
EFFECT TO THE PROVISIONS OF THE CONVENTION.**

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**Summaries communicated by the Governments Parties  
to the Convention in Execution of Article 9.<sup>1</sup>**

SIXTH SERIES

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## Estonia.

[Translation.]

SUMMARY No. 1 COMMUNICATED IN A LETTER OF SEPTEMBER 1ST, 1930, FROM THE MINISTRY  
FOR FOREIGN AFFAIRS.

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As most of the measures laid down in the Convention of November 3rd, 1923, were already in force in Estonia before the latter's accession, on May 28th, 1930, to the said Convention, the Estonian Government has not thought it necessary to amend its legislation for the special purpose of adapting it to the provisions of the Convention. The Government, however, intends to be guided by the principles of the Convention whenever any amendments are made in the existing Estonian Customs laws.

The Estonian Government begs to submit, on certain points of detail, the following observations :

### Ad Articles 1 and 2.

Estonian Customs legislation, which is based on the Customs Law of March 7th, 1923, was framed with the predominant idea of granting every possible facility to trade, and is already in agreement with the principles laid down in these articles. A technical revision of the Customs tariff is at present being carried out.

As most-favoured-nation treatment is a principle of Estonian Customs policy, persons and goods, irrespective of their nationality or origin, receive uniform treatment in every way as regards Customs duties and formalities.

### Ad Article 3.

Estonian Customs legislation contains only a very small number of import and export prohibitions.

Detailed information on the import and export prohibitions in force in Estonia was sent to the Secretary-General of the League of Nations in a letter from the Ministry for Foreign Affairs dated December 13th, 1924, in connection with a resolution adopted on September 29th, 1924, by the Fifth Assembly of the League aimed at the final abolition of such prohibition.

In a letter of September 2nd, 1927, the Ministry for Foreign Affairs also forwarded a list of all the changes made in this connection after 1924, since when the situation has remained practically unaltered.

### Ad Articles 4 and 5.

All regulations relating to Customs formalities, Customs tariffs or modifications in the said regulations or tariffs have, in accordance with the terms of the Convention, been published from time to time in the Estonian *Official Gazette*, and this practice will be continued.

Traders requiring to procure official information in regard to Customs tariffs or the amounts of charges to which any given class of goods is liable may apply to any Estonian Customs office.

### Ad Article 6.

Copies of all Customs publications issued in accordance with Articles 4 and 5 will be sent by the Ministry for Foreign Affairs direct to the legations or consulates of the contracting States at Tallinn, to the Secretariat of the League of Nations, and to the International Office for the Publication of Customs Tariffs at Brussels.

### Ad Article 7.

The measures taken to prevent the arbitrary or unjust application of Customs laws and regulations have already appeared in the Customs Law.

Complaints regarding the application of these laws and regulations should be sent to the Customs Committee attached to the Minister for Economic Affairs.

### Ad Article 8.

Arrangements have already been made for imported goods, regarding which there is a doubt as to the exact application of the Customs tariff, to be at once placed at the consignee's disposal, subject to deposit of an amount sufficient to guarantee payment of all duties chargeable on the said goods.

Ad Article 10.

The current Estonian provisions regarding Customs treatment of samples and specimens do not differ from those in Article 10. In most of the commercial treaties concluded in recent years by Estonia, samples and specimens are treated in accordance with the provisions of Article 10. Identity cards are issued by the Commercial Department of the Ministry of Economic Affairs.

Ad Article 11.

The cases in which certificates of origin are required are shown in the " Rules for the Application of the General and Minimum Customs Tariffs " annexed to this summary.

The conditions governing their issue are laid down in the following treaties of commerce and special agreements :

Treaty of Commerce and Navigation between Estonia and Finland, October 29th, 1921, Article 6 (League of Nations *Treaty Series*, Vol. XIII) ;

Treaty of Commerce and Navigation between Estonia and the United Kingdom of January 18th, 1926, Article 7 (*T. S.*, Vol. XLVIII) ;

Treaty of Commerce between Estonia and Switzerland of October 14th, 1925, Article 12 (*T. S.* Vol. XLIX) ;

Treaty of Commerce and Navigation between Estonia and Belgium of September 28th, 1926, Article 11 (*T. S.*, Vol. LXII) ;

Commercial Convention between Estonia and Greece of January 4th, 1927, Article 14 (*T. S.*, Vol. LXIX) ;

Treaty of Commerce and Navigation between Estonia and Poland of February 19th, 1927, Article IX (only in force as regards Customs treatment, not published in the *Treaty Series*) ;

Provisional Economic Treaty between Estonia and Latvia of March 25th, 1928, Article 3 (*T. S.*, Vol. LXXII) ;

Treaty of Commerce between Estonia and Czechoslovakia of June 20th, 1927, Article 10 (*T. S.*, Vol. LXXVII) ;

Treaty of Commerce between Estonia and France of March 15th, 1929, Article 7 (*T. S.*, Vol. LXXXIX) ;

Treaty of Commerce between Estonia and Austria of December 11th, 1928, Article X (*T. S.*, Vol. XCII) ;

Treaty of Commerce and Navigation between Estonia and Germany of December 7th, 1928, Article 17 (Registered No. 2273) ;

Treaty of Commerce between Estonia and Union of Soviet Socialist Republics of May 17th, 1929, Article 14 (*T. S.*, Vol. XCIV) ;

Treaty of Commerce and Navigation between Estonia and Hungary of April 29th, 1929, Article 13 (*T. S.*, Vol. XCVI) ;

Exchange of Notes between Estonia and Latvia of August 31st, 1928 ;

Exchange of Notes between Estonia and Finland of July 10th, 1930.

As a rule, the organisations designated by the Estonian Government for the issue of certificates of origin are : the Commercial Department of the Ministry of Economic Affairs, the Chamber of Commerce and Industry and its branch offices, the Customs Offices, and the Estonian diplomatic and consular agents within the limits of the powers granted to them.

In the case of goods exported to Latvia, the following additional organisations are authorised to issue certificates of origin : the Pärnu Stock Exchange Committee and Tartu Association of Manufacturers.

No fee, other than the stamp duty legally chargeable, is levied for the issue of certificates of origin.

Ad Article 12.

The production of consular invoices is not required in Estonia.

Ad Article 13.

The present practice in Estonia entirely accords with the provision of this article. Agreements concluded with certain foreign countries concerning the recognition of suitable certificates guaranteeing the quality, purity, district of production, etc., of certain articles exported from the said countries are already in force.

Ad Articles 14, 15 and 16.

The existing practice in Estonia corresponds to the provisions and recommendations contained in these articles and their annexes.

**Annex.**

RULES FOR THE APPLICATION OF THE GENERAL AND MINIMUM CUSTOMS TARIFFS.

*Basis:* No. 1 of the Customs Law, the Law enforcing the general and minimum Customs tariffs, commercial treaties with foreign States.

The following rules shall be enforced in applying the general and minimum Customs tariffs :

§ 1. — The general Customs tariff shall apply to all goods coming from countries which have not concluded commercial treaties with Estonia, or the origin of which is not established.

§ 2. — The minimum Customs tariff — *i.e.*, the conventional and fundamental tariffs — shall apply to all goods coming from countries which have concluded commercial treaties with Estonia, on the following conditions :

(1) For purposes of identification, a certificate of origin is required :

(a) For the goods specified under numbers 1 (paragraph 2), 2, 6, 7, 10 (carob beans), 11, 15, 18, 19, 20, 21, 27 (paragraphs 1 and 2), 28, 51, 54, 62, 87 (paragraph 2), 124, 179 (paragraphs 1 and 3), 180 (paragraphs 1 and 4), 195, 196 and 197 of the Customs Tariff except cases coming under § 2, paragraph 2, (a), (b), (c), (d), (e) and (g) of the present rules.

(b) For the goods specified in Lists A and C relating to Article V of the Finnish-Estonian Commercial Treaty, for the purpose of benefiting by the special privileges of that treaty.

(2) A certificate of origin is not required :

(a) When goods coming under Nos. 27 and 28 of the Customs Tariff are accompanied by a certificate in accordance with the conditions of the Franco-Estonian Commercial Treaty confirming their purity and their right to a regional appellation of origin ;

(b) When goods are imported direct as postal packets from the contracting States ;

(c) When goods are imported from contracting States by travellers for their own use and not for purposes of trade ;

(d) When samples are imported by commercial travellers ;

(e) When the origin of the goods in one of the contracting States is proved by trade-marks on the goods themselves or on its immediate get-up (not on the outside packing for transport purposes).

Customs authorities must make a reference to these marks in the inspection documents ;

(f) When, in accordance with No. 189 of the Customs Law or the Note thereto annexed, the importer of the goods produces invoices or specifications with exact data on the origin of goods imported through the usual channel. This privilege shall not apply to the goods mentioned in § 2, paragraph 1(a) of these Rules ;

(g) When tobacco is exported by a business house belonging to a contracting State or to Estonia, having its seat in a contracting State and entered in the Commercial Register of the latter, and when such tobacco is imported by a business house in Estonia or in a contracting State, having its seat in Estonia and entered in the Estonian Commercial Register. For this purpose, production shall be required of : (i) general documents (for a calendar year) regarding tobacco exporting and importing firms ; documents concerning an exporting firm must be certified by the authorities of foreign States and legalised by the Estonian diplomatic or consular representative ; and (ii) original signed invoices for each separate consignment. If invoices are certified by the authorities of foreign States, they shall not require legalisation by the Estonian diplomatic or consular representative.

§ 3. — When, as a result of reliable information, the origin of goods is disputable, the Customs authorities may require in every case the production of certificates of origin, which must be effected within three months at the latest from the day on which the Customs authorities make such a demand.

§ 4. — The certificate of origin must certify that the goods imported originate in one of the contracting countries or have undergone treatment therein. Treatment shall only be considered as such if it is economically justified, and this justification shall, in case of doubt, be determined by the usual procedure laid down in the Customs Law ; in the case of goods treated in Finland and referred to in § 2, paragraph 1 (b), only when the value of the raw material plus the cost of treatment amounts to at least one-half of the value of the goods.

§ 5. — A certificate of origin must contain the following information : mode of packing, number of packages, marks and numbers ; nature and character (commercial nomenclature) of the goods and the exact quantities in gross and net weight, or the pieces, number or dimensions if the goods are offered for sale in such a manner.

§ 6. — When the goods are imported direct from the country of origin, the certificate of origin to be presented must be issued by the competent authorities (Chambers of Commerce, Customs offices, etc.) of that country within a period of twenty days at most in the case of European countries, and within three months in the case of non-European countries after the despatch of the goods. This time-limit shall not apply to the certificates of origin referred to in § 3.

§ 7. — When the goods are imported from a third country, presentation must be made of :

(a) the certificate of origin referred to in § 6, together with a supplementary certificate issued by the Customs authority or the management of the free port attesting that the goods have been under the continuous control of the Customs and have not undergone any handling, or

(b) the certificate of origin issued by the diplomatic or consular representative of the country or origin of the goods in the third country ; or

(c) the certificate of origin issued by the competent authority of the third country on the basis of information obtained at the place where the certificate was issued, giving the name of the country of origin, if Estonia has granted to such third country the same privileges as are enjoyed by the country of origin of the goods ; or

(d) The certificate of origin issued by the Estonian diplomatic or consular representatives, where so empowered, on the basis of information obtained at the place where the certificate was issued.

*Note.* — All the certificates referred to in § 7 must be issued within the periods referred to in § 6.

§ 8. — All documents of origin (certificates of origin and supplementary certificates) issued by the authorities of the contracting countries must be legalised by the Estonian diplomatic or consular representative having his seat in the country where the document of origin is issued. If there is no Estonian diplomatic or consular representative in such country, the documents of origin produced may be legalised by the representative of such country in Estonia.

§ 9. — Documents of origin do not require legalisation in the case of goods belonging to countries with which an agreement has been concluded on this subject on the basis of reciprocity.

§ 10. — Documents of origin must, if possible, be presented to the Customs authorities before examination of the goods, and in any case before the goods are withdrawn from the Customs. After such period, the certificates of origin shall not be recognised except where the person entitled to the goods has applied, before Customs clearance, for permission to deposit samples thereof (or had an exact description of the goods entered by the Customs authorities in the examination documents) and has been authorised to deposit the difference between the amount of the duties assessed under the general tariff and the duties computed on the basis of the preferential tariff. This privilege of producing documents of origin after the goods have left the Customs shall only apply in cases where the origin of the goods is indisputable and where documents of origin have, for any reason whatever, not yet been produced to the Customs. In such a case the goods shall be entered in the examination documents and be cleared through the Customs on the basis of the conventional tariff, and the aforesaid difference of Customs duties shall be levied merely as a guarantee. If, within one month after Customs clearance and release of the goods, no documents of origin have been produced, the Customs duty deposited as guarantee shall be considered as finally collected to cover Customs duties. Where a reasonable explanation is given, the Customs authorities may extend the time-limit by two months. The above supplementary documents of origin must similarly be issued within the periods referred to in § 6.

§ 11. — On the present Rules coming into force, the Instructions of the Ministry of Finance, No. 646-M, of April 27th, 1927 ; and No. 3004-M, of July 3rd, 1928 ; No. 4918, of September 10th and October 16th, 1928 ; and No. 7522-M, of January 22nd, 1929 (RT 47-1927 and RT 58-1928, RT 75 and 85-1928 and RT 8-1929) shall be abrogated.

§ 12. — The present Rules shall come into force one month after their publication in the *Riigi Teataja*.

## Sweden.

SECOND SUMMARY COMMUNICATED BY LETTER FROM THE MINISTRY FOR FOREIGN AFFAIRS,  
DATED MAY 25TH, 1930.<sup>1</sup>

[Translation.]

During the triennial period, May 1927 to April 1930, Sweden has adopted a new Customs Ordinance (*Tullstadga*) and thereafter special Customs Regulations (*Tullordning*), both of which came into force on May 1st, 1928. The Customs Ordinance, which was promulgated by the King, contains little but fundamental provisions concerning foreign trade, its obligations and rights; whereas the Customs Regulations, issued by the Customs administration, furnish rulings of minor importance. This division into two texts is intended to facilitate the granting of exemptions and the adoption, as and when required, of amendments of a non-statutory character to the provisions concerning foreign trade.

The above-mentioned texts contain various regulations the result of which has been greatly to facilitate and simplify the execution of Customs formalities. We may mention the following examples :

Under the clause in the Customs Ordinance previously in force, vessels were required, on their arrival in Sweden, and in some cases on their departure, to stop at special points for Customs inspection. Moreover, Customs supervision of foreign goods exported from a given Customs district usually continued until the vessel reached the open sea. These forms of Customs supervision of vessels and goods have, as a rule, been abandoned in favour of a general supervision carried out by coastguards.

A former regulation required that dutiable goods exported by rail should undergo some measure of Customs inspection on arrival at the frontier station through which they left the country. This provision has now been abrogated, and the railways have been made responsible for Customs control from the time the Customs office delivers the goods to the station whence they are to be despatched.

The former Customs Ordinance contained a clause under which goods from abroad had to be declared at the Customs within eight days after arrival. On the expiry of this period, the consignee became liable to a fine. This provision has also been abrogated, and it is now laid down that goods need not be declared before being cleared through the Customs.

The new Customs Ordinance makes valuable concessions in regard to duties payable on goods which have been lost or have diminished in weight before being released by the Customs authorities; thus, not only goods accidentally damaged or lost, or diminished in weight owing to leakage, are granted relief from Customs duties and other import charges, but also those which have lost in weight owing to evaporation, desiccation, etc.

The rules for statistics of goods which were previously contained in a separate ordinance have now been incorporated in the Customs Ordinance, and the opportunity has been taken to introduce various simplifications. Thus, contrary to past procedure, a time-limit may now be given for the handing-in of statistical data without the party concerned having to give any special undertaking and without the goods being liable to detention, pending the receipt of such data.

It should, moreover, be noted that goods may now be unloaded at a larger number of small Customs stations, and that facilities are now freely granted when a vessel or any other means of transport applies to enter or leave a port which is not a Customs station with dutiable goods.

Lastly, the new Customs Ordinance provides for relief from certain charges in connection with the guarding of goods by the Customs and the payment of import duties in respect of which charges were previously imposed on traders. Thus, the guarding of goods in sheds or at the docks is now always carried out free of charge. Another rule benefits tourists; it provides that motor-cars registered in Sweden, or furnished with a pass valid in that country, may now be cleared through the Customs free of charge.

Not only are certain formalities for which a charge was formerly made never executed gratuitously, but a new tariff for exceptional measures carried out by the Customs authorities has been introduced, reducing, to a varying extent, the charges made for other formalities.

During the triennial period under consideration, a new Customs tariff (*Tulltaxa*) was also promulgated and came into force on January 1st, 1930. It is the outcome of a far-reaching technical revision of the previous tariff, having as its main object the simplification of the Customs tariff and its rearrangement in a clearer form. The new tariff does not differ appreciably from the old one as regards the scale of the protective duties and the treatment afforded to the various types of commodities.

Mention may be made of the following technical amendments :

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<sup>1</sup> For the text of the first summary, see document C.354.M.127.1927.II.

In the first place, important changes have been made in the grouping. Whereas the former tariff was divided into sixteen main groups and twenty-five subsidiary groups, the new tariff has twenty main groups and sixty-two subsidiary groups. The grouping and the allocation of the categories of goods as between the various groups have been carried out as far as possible in conformity with the draft framework for international Customs nomenclature drawn up at the instance of the League of Nations by special experts appointed by the Secretariat. Sweden is thus the first country to give practical proof of its adhesion to this programme.

The new tariff considerably reduces the amount of specialisation by cutting down the number of headings from 1,387 to 1,153. Moreover, a large number of the notes accompanying various headings in the former tariff have now been eliminated. For example, the numerous notes to the effect that certain packings were to be included in the dutiable weight are covered in the new tariff by a general provision to which reference is made by means of letters of the alphabet attached to the various tariff numbers.

In drafting the tariff, every endeavour was made to word the headings so that misunderstandings or misinterpretations should be avoided as far as possible. With this end in view, the headings were abbreviated and simplified, all superfluous items being omitted.

Before the new Customs tariff came into force, the information furnished for commercial statistics had to conform to a list called the statistical list of commodities, the specification of which differed in many particulars from those of the Customs tariff. In consequence, when clearing goods, reference had to be made both to the tariff and to the list, so that the Customs formalities were considerably complicated and prolonged. In order to avoid this inconvenience, the list has been incorporated in the new Customs tariff, which, therefore, now includes all information necessary for clearing purposes, collection of charges and statistics.

Simultaneously with the new Customs tariff, new provisions relating to drawback came into force. These afford greatly enhanced opportunities for obtaining a refund of the duties paid on goods imported from abroad and re-exported, in the same condition or after transformation.

The underlying idea of the new rules is that the procedure for refunding should be based to a larger extent than formerly on confidence in the trader or manufacturer, whose claim to the drawback is therefore carefully scrutinised in the light of his business reputation and other respects before his application is allowed. In this manner, it is possible to concede valuable facilities in connection with Customs treatment, the main consideration being, in such cases, the commercial standing of the parties concerned.

Under the former regulations, an application for drawback might be refused when the goods in respect of which the refund was demanded were also produced in Sweden, and could therefore be obtained in the country. This restriction has been abolished. Furthermore, the right to the so-called "commercial refund" — that is to say, a refund in respect of goods re-exported without having undergone transformation, a right hitherto restricted to certain specified articles — has been extended to all kinds of goods against which no objection is raised by the Customs authorities on technical grounds or for similar reasons.

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## Yugoslavia.

FIRST SUMMARY COMMUNICATED BY LETTER BY THE PERMANENT DELEGATION OF THE KINGDOM OF YUGOSLAVIA ACCREDITED TO THE LEAGUE OF NATIONS, DATED AUGUST 7TH, 1930.

[*Translation.*]

*Ad Articles 1 and 2.*

The principles embodied in these two articles of the Convention had already been adopted in their entirety in the autonomous Regulations of the Kingdom of Yugoslavia. They have also been introduced into all commercial agreements which, without exception, contain the most-favoured-nation clause.

*Ad Article 3.*

Yugoslavia does not follow a policy of import or export prohibitions or a policy of rationing.

Cases in which measures of this kind might be enacted are provided for in commercial agreements (for instance, in Article 7 of the Agreement with the Belgo-Luxemburg Union and in Article 9 of the Agreement with the United Kingdom of Great Britain and Ireland). As regards the issue of any licences, the provisions of the Convention have been applied almost textually (see Article 7 of the Agreement with the United Kingdom of Great Britain and Ireland).

*Ad Article 4.*

This article is applied through the publication in the *Official Journal* and in the *Financial Bulletin* of all regulations, laws, modifications and supplements to laws. These laws and regulations enter into force on the date of their publication in the *Official Journal*.

*Ad Article 5.*

The publication in accordance with Article 4 makes it possible to follow any modifications that are introduced. Further, a Customs tariff was printed in July 1929 with all modifications and all supplements added up to that date.

In accordance with the autonomous Regulations and in virtue of Article 10 of the Agreement with Germany, the competent Customs authorities are bound to supply, in a manner binding upon them, any Customs information requested with regard to the tariffs applied to goods.

*Ad Article 6.*

This article is applied by sending the documents in question to the Secretariat of the League of Nations and to the contracting parties.

*Ad Article 7.*

The right of appeal is ensured by the Customs Law. The final appeal is to the Supreme Administrative Court (Conseil d'Etat).

*Ad Article 8.*

In accordance with Article 18, paragraph (a), of the Draft Law on the General Customs Tariff, goods may be put at the entire disposal of their owner before the Customs duties have been paid, subject to the deposit of security in money.

*Ad Article 10.*

The application of the principle stated in this article concerning samples and specimens and of the relevant provisions in the Agreements with the United Kingdom of Great Britain and Ireland, the Belgo-Luxemburg Union and Germany, is governed by Regulation C, No. 18293 /928, *Official Journal*, dated June 9th, 1928.

*Ad Article 11.*

The question of certificates of origin is governed by the regulation published in document C, No. 143918, *Official Journal*, No. 181, dated August 17th, 1922, and by subsequent modifications and supplements.

In virtue of Article 12, paragraph 9, of the Agreement with France, certificates of origin are not required in the case of postal parcels, parcels up to 5 kilogrammes conveyed by aeroplane and commercial travellers' samples and specimens.

*Ad Article 12.*

Consular invoices are not required.

*Ad Article 13.*

In accordance with the spirit of the recommendations made in this article, the Final Protocol concerning Tariff Item 115 of the Agreement with Spain provides that certificates of analysis relating to wines and issued by the Spanish authorities shall be accepted by the Yugoslav authorities subject to the right of the latter to verify such analyses when necessary.

*Ad Article 14.*

Many of the recommendations contained in this article have been introduced in the autonomous Administrative Regulations.

*Ad Article 15.*

Registered luggage may be forwarded without Customs examination at the frontier to any place where there is a Customs office.

*Ad Article 16.*

Temporary import and export are governed by the Customs Law and the autonomous Regulations which accord the greatest facilities.

The Yugoslav Government has no remark to make concerning the other articles in the Convention.

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