

garments the general duty is 35 per cent while the rate for EEC and CMEA is only 7 per cent and imports from EFTA are free of import duty. General import duties for cosmetics range between 20 and 40 per cent but there are no duties for imports from the EEC, CMEA or EFTA countries.

## Other Charges

At the import stage an import equalization tax ranging from 1.8 to 5.8 per cent is levied on most imported processed products. Imported and domestic products are subject to a 19.05 per cent turnover tax. However, a reduction of 80 per cent of this tax is allowed for industrial production machinery and equipment during the present recession period. Excise taxes are applied to articles such as tobacco; food products containing sugar; beverages and automobiles. In addition, variable import fees are applied to most basic agricultural products.

## Import Licences

Most goods do not require an import licence for entry to Finland. However, Finland is very protective of its agricultural industry, licences are required for agricultural product imports which are in direct or indirect competition with domestic production.

Import licences are granted only if the domestic agricultural supply is proved insufficient by a committee comprising of farmers, consumers and government representatives.

## Labelling

As a general rule, all packaged consumer products should bear a label indicating the content by commonly used tradename. The label should also indicate the name of the manufacturer, the country of manufacture and the name and address of the importer. When relevant, the weight of the contents should be indicated. Labelling of foodstuffs must further indicate the ingredients and additives in the foods. All required information should be given in both Finnish and Swedish. In principle, the labelling should be in place when the goods are imported to Finland.