

cated by the consignee. Two copies of commercial invoices are required.

Certain goods require a health certificate from the veterinary or plant protection authorities of the export country.

## Commercial Invoice

The entry must be accompanied by a copy of the invoice. The invoice shall indicate: the name, address and place of residence of the exporter and of the buyer; the date of invoice; the number, type, weight, marks and numbers of packages; the name and quantity of the goods in conformity with the valid commercial practice; the price of each type of goods, price reductions, if any, and their reasons; terms of delivery and payment.

If products in a consignment to be cleared for home use fall within more than one heading, the applicable headings or other taxation bases must be clearly indicated on the invoice. Brochures, packing lists and other documents specifying the goods can be enclosed with the invoice.

## Custom Duties

Finland uses a four-column customs tariff with different customs duties chargeable according to Finland's trade agreements with specific trade areas and individual countries. The general import duty is applicable to products produced in countries which have no special trade agreement for reduced rates of duties with Finland. In practice this means all countries outside Europe, including Canada. Second column indicates the preferential import duties agreed with the European Economic Community (EEC). The rates are considerably lower than the general duty, usually only 20-30 per cent of it. The third column lists rates of duty for the CMEA (COMECON) countries. These are in most cases, the same as for the EEC countries. The fourth column is for the European Free Trade Agreement (EFTA) countries and the U.S.S.R. with which the trade is free of import duties with a few exceptions.

This system creates a handicap for certain Canadian products by giving considerable preference to competing products from Europe. For example, for outer