

FINLAND		FINLAND
Product	Type of Restriction	Remarks
<u>Quantitative Restrictions</u>		
Mineral tar, coal tar distillation products; solvent gasoline; aviation gasoline; bitumen; unwrought silver; gold and platinum	Global quotas	
Coal; coke; petroleum and shale oils, crude and refined; gasoline; aviation and heating kerosene; gas-oil and fuel oils	Individual import licensing	
<u>Valuation and Taxes</u>		
Nearly all manufactured goods	Turnover tax - 12.4%	
Automobiles and motorcycles	Excise tax - 140% of c.i.f. duty-paid value minus Fmk 2,500 (\$595). 12.4% turnover tax applied also.	Higher tax incidence on higher-priced cars.
Alcoholic beverages; matches; automobile tires; tobacco products; mineral waters; liquid fuels	Excise tax levied on c.i.f. duty-paid value of imports	
<u>Other Restrictions</u>		
Alcoholic beverages and crude petroleum	State trading	
Passenger cars	Credit restrictions	For imported cars from certain bilateral trading countries, minimum down-payment 40% with 18 months to pay balance. For imports from other countries, 60% down-payment with 9 months to pay remainder.
Fertilizers	De Facto State Trading	Imports of compound fertilizers require a Ministry of Agriculture permit. Two state-owned companies in practice appear to control imports and marketing.