

PROTOCOL 3

CONCERNING PRODUCTS REFERRED TO IN ARTICLE 8(3)(B) OF THE AGREEMENT ^{1}

Article 1

1. The provisions of the Agreement shall apply to the products listed in Tables I and II, subject to the provisions of this Protocol.

2.^{2} The provisions of this Protocol shall not apply to Liechtenstein.

Article 2

1. The products specified in Table I shall be subject to the customs duties set out in the Annexes to that Table.

^{3}Products covered by Table I originating in Iceland or the European Union in accordance with the provisions of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin shall be subject to the customs duties set out in point 4a of Annex I to Table I and point 1a of Annex II to Table I, respectively.

2. These customs duties shall be subject to annual calendar reviews. They may be adapted by the Joint Committee taking account of the evolution of the costs among the Contracting Parties of the basic agricultural products and/or mutual concessions.

Article 3

1. This Protocol shall not prevent each Contracting Party from applying its system of export refunds for the goods listed in Table I, taking into account the impact of the differences in prices between the world market and the markets of the Contracting Parties for the basic agricultural products.

2. Where production refunds or direct subsidies related to the basic agricultural products used in the production of the exported products are granted, the export refund shall be reduced accordingly.

Article 4

The Contracting Parties shall periodically make available to each other the levels of refunds granted in respect of the basic agricultural products for which the products listed in Table I may be eligible and related changes in the agricultural policy including institutional prices.

Article 5

1. The Contracting Parties may not levy customs duties or charges having equivalent effect on import or grant refunds upon export of the products listed in Table II.

2. The provisions of Article 4 shall apply mutatis mutandis to the products listed in Table II.

^{1} Protocol 3 to the Agreement replaced by Decision No 140/2001 (OJ L 22, 24.1.2002, p. 34 and EEA Supplement No 6, 24.1.2002, p.25), e.i.f. 1.1.2002.

^{2} Words “until 1 January 2005” deleted by Decision No 177/2004 (OJ L 133, 26.5.2005, p. 33 and EEA Supplement No 26, 26.5.2005, p. 23), e.i.f. 4.12.2004.

^{3} Subparagraph added by Decision No 115/2017 (OJ L 142, 7.6.2018, p. 13 and EEA Supplement No 37, 7.6.2018, p. 21), e.i.f. 1 May 2018.

Article 6

At the request of a Contracting Party, this Protocol may be reviewed by the EEA Joint Committee. Such review may involve amendments to Tables I or II relating to the extent of the products covered and the duties applicable.

Article 7

1. The Contracting Parties shall notify the EEA Joint Committee of the detailed implementing rules adopted for the application of this Protocol.
2. Any Contracting Party may at any time request a discussion in the EEA Joint Committee on the functioning of this Protocol.

TABLE I

HS heading No	Description of products
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:
10	- Yogurt:
ex 10	-- Flavoured or containing added fruit, nuts or cocoa
90	- Other:
ex 90	-- Flavoured or containing added fruit, nuts or cocoa
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair
0503	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape; powder and waste thereof
0509	Natural sponges of animal origin
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
40	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
90	- Other vegetables; mixtures of vegetables:
ex 90	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
14	- Vegetable saps and extracts:
19	-- Of pyrethrum or of the roots of plants containing rotenone
ex 19	-- Other:
ex 19	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations
ex 19	--- Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin
20	- Pectic substances, pectinates and pectates:
ex 20	-- Containing 5% or more by weight of added sugar
1401	Vegetable materials of a kind used primarily for plaiting (for example bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and of lime bark)
1402	Vegetable materials of a kind used primarily as stuffing or as padding (for example kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material
1403	Vegetable materials of a kind used primarily in brooms or in brushes (for example broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles
1404	Vegetable products not elsewhere specified or included:
10	- Raw vegetable materials of a kind used primarily in dyeing and tanning
90	- Other
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516:
10	- Margarine, excluding liquid margarine:
ex 10	-- Containing more than 10% but not more than 15% by weight of milk fats
90	- Other:

HS heading No	Description of products
ex 90	- - Containing more than 10% but not more than 15% by weight of milk fats
ex 90	- - Edible mixtures or preparations of a kind used as mould release preparations
1520	Glycerol, crude; glycerol waters and glycerol lyes:
ex 00	- For feed purpose ¹
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:
ex 00	- Degras for feed purpose ¹
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
50	- Chemically pure fructose
90	- Other, including invert sugar:
ex 90	- - Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa
1806	Chocolate and other food preparations containing cocoa
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:
11	- - Cooked pasta, not stuffed or otherwise prepared:
19	- - Containing eggs
19	- - Other
20	- Stuffed pasta, whether or not cooked or otherwise prepared:
ex 20	- - Other than products containing more than 20% by weight of sausage, meat, meat offal or blood, or any combination thereof
30	- Other pasta
40	- Couscous
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
90	- Other:
ex 90	- - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:
10	- Potatoes:
ex 10	- - In the form of flour, meal or flakes
90	- Other vegetables and mixtures or vegetables:
ex 90	- - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:
20	- Potatoes:
ex 20	- - In the form of flour, meal or flakes
80	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):
ex 2006	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter

HS heading No	Description of products
2008 11 ex 11 ex 11 ex 91 99 ex 99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - Nuts, ground-nuts and other seeds, whether or not mixed together: -- Ground-nuts: --- Peanut butter --- Ground nuts, roasted - Other, including mixtures other than those of subheading No 2008 19: -- Palm hearts for feed purpose ¹ -- Other: --- Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2101 12 ex 12 20 ex 20 30 ex 30	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: --- Containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: -- Containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: -- Other roasted coffee substitutes than roasted chicory; extracts, essences and concentrates of other roasted coffee substitutes than roasted chicory
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders
2103 20 30 ex 30 90 ex 90	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: - Tomato ketchup and other tomato sauces - Mustard flour and meal and prepared mustard: -- Prepared mustard containing 5% or more by weight of added sugar - Other: -- Other than mango chutney, liquid
2104	Soups and broths and preparations thereof; homogenised composite food preparations
2105	Ice cream and other edible ice, whether or not containing cocoa ²
2106 ex 2106	Food preparations not elsewhere specified or included ³ : - Other than flavoured or coloured sugar syrups
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009
2203	Beer made from malt
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2207 20	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength spirits, liqueurs and other spirituous beverages: - Ethyl alcohol and other spirits, denatured, of any strength
2208 40 50 60 70 ex 70 90 ex 90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages: - Rum and tafia - Gin and genever - Vodka - Liqueurs and cordials: -- Liqueurs containing more than 5% by weight of added sugar - Other: -- Aquavit
2209	Vinegar and substitutes for vinegar obtained from acetic acid
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes

HS heading No	Description of products
2403	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences
2905 43 44	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Other polyhydric alcohols: - - Mannitol - - D-glucitol (sorbitol)
3302 10	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: - Of a kind used in the food or drink industries
3501	Casein, caseinates and other casein derivatives; casein glues
3505	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches
3809 10	Finishing agents, dye carriers to accelerate the drying or fixing or dyestuffes and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: - With a basis of amylaceous substances
3824 60	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixture of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: - Sorbitol other than that of subheading No 2905 44

(¹) This split is only applicable to Norway.

(²) With regard to Iceland, the provisions of Protocol 3 shall not apply to products classified within heading No 2105.

(³) With regard to Iceland, the provisions of Protocol 3 shall not apply to preparations consisting mainly of fat and water, containing more than 15% by weight of butter or other milkfat classified within subheading No 2106 90.

ANNEX I TO TABLE I

Community Import Regime

1. The following basic amounts will be used for the calculation of the agricultural components and the additional duties:
 - Cereal (common wheat, durum wheat, rye, barley and maize):
7,583 EUR/100 kg
 - Long grain husked rice: 25,610 EUR/100 kg
 - Whole milk powder: 126,488 EUR/100 kg
 - Skimmed-milk powder: 115,236 EUR/100 kg
 - Butter: 183,912 EUR/100 kg
 - Sugar: 40,640 EUR/100 kg
 - Molasses: 0,34 EUR/100 kg.
2. The *de minimis* quantity below which a duty will not be applied for starch/glucose and sucrose/invert sugar/isoglucose will be 5%.
3. The intervals of the notional quantities and the agreed quantities of agricultural raw materials to be taken into account, as well as the standard recipes used in the calculation of the customs duties, are set out in the Appendix.
- 4.{4} The customs duties for the products listed in the table below are as specified.

CN Code	Applied duty	Comments
0501 00 00	Zero	
0502 10 00	Zero	
0502 90 00	Zero	
0503 00 00	Zero	
0505 10 10	Zero	
0505 10 90	Zero	
0505 90 00	Zero	
0507 10 00	Zero	
0507 90 00	Zero	
0508 00 00	Zero	
0509 00 10	Zero	
0509 00 90	Zero	
0510 00 00	Zero	
1302 14 00	Zero	
1302 19 30	Zero	
1302 19 91	Zero	
ex 1302 20 10	18,6%	Containing 5% or more by weight of added sugar
ex 1302 20 90	10,9%	Containing 5% or more by weight of added sugar
1401 10 00	Zero	
1401 20 00	Zero	
1401 90 00	Zero	
1402 00 00	Zero	
1403 00 00	Zero	

^{4} Text of paragraph 4 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

CN Code	Applied duty	Comments
1404 10 00	Zero	
1404 90 00	Zero	
1517 10 10	0% + 26,1 EUR/100 kg	
1517 90 10	0% + 26,1 EUR/100 kg	
1517 90 93	Zero	
1702 50 00	Zero	
1702 90 10	Zero	
1704 90 10	Zero	
1806 10 15	Zero	
1901 90 91	Zero	
1902 20 10	8,2%	
2001 90 60	Zero	
ex 2006 00 38	9,12 EUR/100 kg	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
ex 2006 00 99	9,12 EUR/100 kg	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)
2007 10 10	13,98% + 4,07 EUR/100 kg	
2007 10 91	13,14%	
2007 10 99	15,15%	
2007 91 10	11,64% + 22,31 EUR/100 kg	
2007 91 30	11,64% + 4,07 EUR/100 kg	
2007 91 90	18,90%	
2007 99 10	19,53%	
2007 99 20	13,98% + 19,11 EUR/100 kg	
2007 99 31	13,98% + 22,31 EUR/100 kg	
2007 99 33	13,98% + 22,31 EUR/100 kg	
2007 99 35	13,98% + 22,31 EUR/100 kg	
2007 99 39	7% + 22,31 EUR/100 kg	
2007 99 55	13,98% + 4,07 EUR/100 kg	
ex 2007 99 57	13,98% + 4,07 EUR/100 kg	Chestnut purée and paste
ex 2007 99 57	7% + 4,07 EUR/100 kg	Other than chestnut purée and paste
2007 99 91	20,97%	
2007 99 93	13,14%	
2007 99 98	16,31%	
2008 11 10	Zero	
2008 11 92	Zero	
2008 11 96	Zero	
2102 10 10	Zero	
2102 10 90	Zero	
2102 20 11	Zero	
2102 20 19	Zero	
2102 20 90	Zero	
2102 30 00	Zero	

CN Code	Applied duty	Comments
2103 20 00	Zero	
ex 2103 30 90	Zero	Containing 5% or more by weight of added sugar
2103 90 30	Zero	
2103 90 90	Zero	
2104 10 10	Zero	
2104 10 90	Zero	
2104 20 00	Zero	
2106 10 20	12,4%	
2106 90 10	24,25 EUR/100 kg	
2106 90 20	16,8% min 0,97 EUR/% vol/hl	
2106 90 92	Zero	
2202 10 00	Zero ¹	
2202 90 10	Zero ¹	
2203 00 01	Zero	
2203 00 09	Zero	
2203 00 10	Zero	
2205 10 10	Zero	
2205 10 90	Zero	
2205 90 10	Zero	
2205 90 90	Zero	
2207 20 00	9,9 EUR/hl	
2208 40 11	Zero	
2208 40 31	Zero	
2208 40 39	Zero	
2208 40 51	Zero	
2208 40 91	Zero	
2208 40 99	Zero	
2208 50 11	Zero	
2208 50 19	Zero	
2208 50 91	Zero	
2208 50 99	Zero	
2208 60 11	Zero	
2208 60 19	Zero	
2208 60 91	Zero	
2208 60 99	Zero	
2208 70 10 11	Zero	Containing more than 5% by weight of added sugar
2208 70 90 11	Zero	Containing more than 5% by weight of added sugar
2208 90 56 10	Zero	Aquavit
2208.90 77 10	Zero	Aquavit
2209 00 11	3,10 EUR/hl	
2209 00 19	2,33 EUR/hl	

CN Code	Applied duty	Comments
2209 00 91	2,49 EUR/hl	
2209 00 99	1,50 EUR/hl	
2402 10 00	12,60%	
2402 20 10	Zero	
2402 20 90	27,95%	
2402 90 00	27,95%	
2403 10 10	36,35%	
2403 10 90	36,35%	
2403 91 00	8,05%	
2403 99 10	20,2%	
2403 99 90	Zero	
3302 10 21	5,8%	
3501 10 10	Zero	
3501 10 50 10	Zero	Of a water content of more than 50% by weight
3501 10 50 90	2,9%	Of a water content not exceeding 50% by weight
3501 10 90	8,7%	
3501 90 10	8,1%	
3501 90 90	6,2%	
3505 10 50	7,5%	

- 1 [The zero rate is temporarily suspended. For Iceland, the preferential arrangement provided for by Protocol No 2 to the bilateral Free Trade Agreement between the European Community and the Republic of Iceland shall apply (zero duty rate). For Norway, Protocol 2 to the to the bilateral Free Trade Agreement between the European Community and the Kingdom of Norway will be adapted to include a duty free quota on imports of these goods originating in Norway into the Community.]

4a {⁵} The customs duties applicable to the following products originating in Iceland shall be zero:

CN Code	Comments
0710 40 00	
0711 90 30	
ex 1302 20 10	Containing 5% or more by weight of added sugar
ex 1302 20 90	Containing 5% or more by weight of added sugar
1517 10 10	
1517 90 10	
1704 10 10	
1704 10 90	
1704 90 10	
1704 90 30	
1704 90 51	
1704 90 55	
1704 90 61	
1704 90 65	
1704 90 71	
1704 90 75	
1704 90 81	
1704 90 99	
1806 10 15	
1806 10 20	
1806 10 30	
1806 10 90	

{⁵} Paragraph 4a added by Decision No 115/2017 (OJ L 142, 7.6.2018, p. 13 and EEA Supplement No 37, 7.6.2018, p. 21), e.i.f. 1 May 2018.

CN Code	Comments
1806 20 10	
1806 20 30	
1806 20 50	
1806 20 70	
1806 20 80	
1806 20 95	
1806 31 00	
1806 32 10	
1806 32 90	
1806 90 11	
1806 90 19	
1806 90 31	
1806 90 39	
1806 90 50	
1806 90 60	
1806 90 70	
1806 90 90	
1901 10 00	
1901 20 00	
1901 90 11	
1901 90 19	
1901 90 99	
1902 11 00	
1902 19 10	
1902 19 90	
1902 20 10	
1902 20 91	
1902 20 99	
1902 30 10	
1902 30 90	
1902 40 10	
1902 40 90	
1903 00 00	
1904 10 10	
1904 10 30	
1904 10 90	
1904 20 10	
1904 20 91	
1904 20 95	
1904 20 99	
1904 30 00	
1904 90 10	
1904 90 80	
1905 10 00	
1905 20 10	
1905 20 30	
1905 20 90	
1905 31 11	
1905 31 19	
1905 31 30	
1905 31 91	
1905 31 99	
1905 32 05	
1905 32 11	
1905 32 19	
1905 32 91	
1905 32 99	
1905 40 10	
1905 40 90	
1905 90 10	
1905 90 20	
1905 90 30	
1905 90 45	
1905 90 55	
1905 90 60	
1905 90 90	
2001 90 30	
2001 90 40	
2004 10 91	
2004 90 10	
2005 20 10	

CN Code	Comments
2005 80 00	
ex 2006 00 38	Sweet corn (<i>Zea Mays</i> var. <i>saccharata</i>)
ex 2006 00 99	Sweet corn (<i>Zea Mays</i> var. <i>saccharata</i>)
2007 10 10	
2007 10 91	
2007 10 99	
2007 91 10	
2007 91 30	
2007 91 90	
2007 99 10	
2007 99 20	
2007 99 31	
2007 99 33	
2007 99 35	
2007 99 39	
2007 99 50	
2007 99 93	
2007 99 97	
ex 2008 11 91	Roasted
2008 99 85	
2008 99 91	
ex 2101 12 92	Containing by weight 1,5% or more milk fat, 2.5% or more milk proteins, 5% or more sugar or 5% or more starch
ex 2101 12 98	Containing by weight 1,5% or more milk fat, 2.5% or more milk proteins, 5% or more sugar or 5% or more starch
ex 2101 20 92	Containing by weight 1,5% or more milk fat, 2.5% or more milk proteins, 5% or more sugar or 5% or more starch
ex 2101 20 98	Containing by weight 1,5% or more milk fat, 2.5% or more milk proteins, 5% or more sugar or 5% or more starch
2101 30 19	
2101 30 99	
2102 10 31	
2102 10 39	
2102 20 11	
2102 20 19	
2103 20 00	
2103 90 90	
2104 10 00	
2106 10 20	
2106 10 80	
2106 90 20	
2106 90 92	
2202 10 00	
2202 90 10	
2202 90 91	
2202 90 95	
2202 90 99	
2205 10 10	
2205 10 90	
2205 90 10	
2205 90 90	
2207 20 00	
2208 90 91	
2208 90 99	
2209 00 11	
2209 00 19	
2209 00 91	
2209 00 99	
2402 10 00	
2402 20 90	
2402 90 00	
2403 11 00	
2403 19 10	
2403 19 90	
2403 91 00	
2403 99 10	
2905 43 00	
2905 44 11	
2905 44 19	
2905 44 91	

CN Code	Comments
2905 44 99	
3302 10 10	
3302 10 21	
3302 10 29	
3501 10 50	
3501 10 90	
3501 90 10	
3501 90 90	
3505 10 10	
3505 10 50	
3505 10 90	
3505 20 10	
3505 20 30	
3505 20 50	
3505 20 90	
3809 10 10	
3809 10 30	
3809 10 50	
3809 10 90	
3824 60 11	
3824 60 19	
3824 60 91	
3824 60 99	

5.{6} The *ad valorem* part of the customs duties for the following products is 0%:

0403 10 51 to	1806 20 95	1902 19	2101 30 99
0403 10 59	1806 31 00	1902 20 91	2105 00
0403 10 91 to	1806 32	1902 20 99	2106 10 80
0403 10 99	1806 90 11 to	1902 30	2106 90 98
0403 90 71 to	1806 90 50	1902 40	2202 90 91 to
0403 90 79	1806 90 60 10	1903 00 00	2202 90 99
0403 90 91 to	1806 90 60 90	1904	3302 10 29
0403 90 99	1806 90 70 10	1905	3505 10 10
0710 40 00	1806 90 70 90	2001 90 30	3505 10 90
0711 90 30	1806 90 90 11	2001 90 40	3505 20
1704 10	1806 90 90 19	2004 10 91	3809 10.
1704 90 30 to	1806 90 90 91	2004 90 10	
1704 90 99	1806 90 90 99	2005 20 10	
1806 10 20 to	1901 10 00	2005 80 00	
1806 10 90	1901 20 00	2008 99 85	
1806 20 10 to	1901 90 11	2008 99 91	
1806 20 50	1901 90 19	2101 12 98 91	
1806 20 70	1901 90 99	2101 20 98 90	
1806 20 80	1902 11 00	2101 30 19	

6.{7} The *ad valorem* part of the customs duties for the following products is 5,8%:

2905 44	3824 60
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7. The *ad valorem* part of the customs duties for the following product is 7,8%:

2905 43 00.

8.{8} Tariff codes set out in this Annex refer to those applicable in the Community on 1 January 2004. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.

{6} Text of paragraph 5 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{7} Text of paragraph 6 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{8} Text of paragraph 8 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004 and will subsequently be replaced by Decision No 115/2017 (OJ L 142, 7.6.2018, p. 13 and EEA Supplement No 37, 7.6.2018, p. 21), e.i.f. 1 May 2018.

Appendix

Quantities and recipes referred to in paragraph 3

(per 100 kg of goods)

Quantities to be taken into account within the bands - milk and milk products				
Milk fat (% of weight)	Milk prot. (% of weight)	Skimmed-milk powder (kg)	WMP (kg)	Butter (kg)
0 - 1,5	0 - 2,5	0	0	0
	2,5 - 6	14	0	0
	6 - 18	42	0	0
	18 - 30	75	0	0
	30 - 60	146	0	0
	60 - >	208	0	0
1,5 - 3	0 - 2,5	0	0	3
	2,5 - 6	14	0	3
	6 - 18	42	0	3
	18 - 30	75	0	3
	30 - 60	146	0	3
	60 - >	208	0	3
3 - 6	0 - 2,5	0	0	6
	2,5 - 12	12	20	0
	12 - >	71	0	6
6 - 9	0 - 4	0	0	10
	4 - 15	10	32	0
	15 - >	71	0	10
9 - 12	0 - 6	0	0	14
	6 - 18	9	43	0
	18 - >	70	0	14
12 - 18	0 - 6	0	0	20
	6 - 18	0	56	2
	18 - >	65	0	20
18 - 26	0 - 6	0	0	29
	6 - >	50	0	29
26 - 40	0 - 6	0	0	45
	6 - >	38	0	45
40 - 55	0	0	0	63
55 - 70	0	0	0	81
70 - 85	0	0	0	99
85 - >	0	0	0	117

(per 100 kg of goods)

Quantities to be taken into account within the bands - other than milk products

Banding	To be applied		
	White sugar (kg)	Common wheat (kg)	Maize (kg)
Sucrose, invert sugar and/or isoglucose			
0 - 5	0		
5 - 30	24		
30 - 50	45		
50 - 70	65		
70 - >	93		
Starch/glucose			
0 - 5		0	0
5 - 25		22	22
25 - 50		47	47
50 - 75		74	74
75 - >		101	101

Standard recipes used in the calculation of customs duties upon importation into the Community

CN Code	Common wheat kg	Durum wheat kg	Rye kg	Barley kg	Maize kg	Rice kg	White sugar kg	Molasses kg	Skimmed-milk powder kg	Whole-milk powder kg	Butter kg
0403 10 51									100		
0403 10 53										100	
0403 10 59									42		68
0403 10 91									9		2
0403 10 93									8		5
0403 10 99									8		10
0403 90 71									100		
0403 90 73										100	
0403 90 79									42		68
0403 90 91									9		2
0403 90 93									8		5
0403 90 99									8		10
0710 40 00					100 ¹						
0711 90 30					100 ¹						
1704 10 11					30		58				
1704 10 19					30		58				
1704 10 91					16		70				
1704 10 99					16		70				

Standard recipes used in the calculation of customs duties upon importation into the Community

	Common wheat	Durum wheat	Rye	Barley	Maize	Rice	White sugar	Molasses	Skimmed-milk powder	Whole-milk powder	Butter
CN Code	kg	kg	kg	kg	kg	kg	kg	kg	kg	kg	kg
1704 90 30							45			20	
1806 10 20							60				
1806 10 30							75				
1806 10 90							100				
1806 32 90 ²							50			20	
1901 90 11				195							
1901 90 19				159							
1902 11 00		167									
1902 19 10 ³		167									
1902 19 90 ⁴	67	100									
1902 20 91		41									
1902 20 99		116									
1902 30 10		167									
1902 30 90		66									
1902 40 10		167									
1902 40 90		66									
1903 00 00					161						
1904 10 10					213						
1904 10 30						174					
1904 10 90		53		53	53	53					
1904 20 91					213						
1904 20 95						174					
1904 20 99		53		53	53	53					
1904 90 10						174					
1904 90 80 { ⁹ }		174									
1905 10 00			140								
1905 20 10	44		40				25				
1905 20 30	33		30				45				
1905 20 90	22		20				65				
1905 90 10	168										
1905 90 20					644						
2001 90 30					100 ⁵						
2001 90 40					40 ⁵						
2004 90 10					100 ⁵						
2005 80 00					100 ⁵						
2008 99 85					100 ⁵						
2008 99 91					40 ⁵						
2101 30 19				137							
2101 30 99				245							

{⁹} Entry 1904 90 90 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

Standard recipes used in the calculation of customs duties upon importation into the Community

CN Code	Common wheat kg	Durum wheat kg	Rye kg	Barley kg	Maize kg	Rice kg	White sugar kg	Molasses kg	Skimmed-milk powder kg	Whole-milk powder kg	Butter kg
2102 10 31								425			
2102 10 39								125			
2105 00 10							25		10		
2105 00 91							20			23	
2105 00 99							20			35	
2202 90 91							10		8		
2202 90 95							10			6	
2202 90 99							10			13	
2905 43 00							300				
2905 44 11					172						
2905 44 19							90				
2905 44 91					245						
2905 44 99							128				
3505 10 10					189						
3505 10 90					189						
3505 20 10					48						
3505 20 30					95						
3505 20 50					151						
3505 20 90					189						
3809 10 10					95						
3809 10 30					132						
3809 10 50					161						
3809 10 90					189						
3824 60 11					172						
3824 60 19							90				
3824 60 91					245						
3824 60 99							128				

(¹) For 100 kg of drained sweet potatoes or maize.

(²) For the goods containing by weight 3% or more but less than 6% of milkfat, the additional code 6920 is applicable.

(³) For durum wheat, pasta, not containing or containing by weight not more than 3% of other cereals, the additional code 6921 is applicable.

(⁴) For other goods under this subheading than durum wheat, pasta, not containing or containing by weight not more than 3% of other cereals, the additional code 6922 is applicable.

(⁵) For 100 kg of drained sweet potatoes or maize.

ANNEX II TO TABLE I

Icelandic Import Regime

1. The customs duties applicable to the processed agricultural products specified in Table I shall be zero, except for the following products to which the applicable customs duties (ISK/kg) are as specified:

Icelandic Tariff Code	Description of products	Applied duty (ISK/kg)
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:	
0403.1011	- Yogurt containing cocoa	53
0403.1012	- Yogurt containing fruit or nuts	53
0403.1013	- Yogurt, flavoured, n.e.s.	53
0403.1021	- Yogurt as beverage containing cocoa	51
0403.1022	- Yogurt as beverage containing fruit or nuts	51
ex 0403.1029	- Yogurt as beverage, flavoured, n.e.s.	51
0403.9011	- Other containing cocoa	45
0403.9012	- Other containing fruit or nuts	45
0403.9013	- Other, flavoured, n.e.s.	45
0403.9021	- Other as beverage containing cocoa	45
0403.9022	- Other as beverage containing fruit or nuts	45
ex 0403.9029	- Other as beverage, flavoured, n.e.s.	45
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516:	
1517.1001	- Margarine, excluding liquid margarine, containing more than 10% but not more than 15% by weight of milk fats	88
1517.9002	- Other than margarine, excluding liquid margarine, containing more than 10% but not more than 15% by weight of milk fats	88
1806	Chocolate and other food preparations containing cocoa:	
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.2003	- - Cocoa powder, excluding products of heading No 1901, containing by weight 30% or more of fresh milk powder and/or skimmed-milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	109
1806.2004	- - Cocoa powder, excluding products of heading No 1901, containing by weight less than 30% of fresh milk powder and/or skimmed-milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	39
1806.2005	- - Other preparations, excluding products of heading No 1901, containing by weight 30% or more of fresh milk powder and/or skimmed-milk powder	109
1806.2006	- - Other preparations, excluding products of heading No 1901, containing by weight less than 30% of fresh milk powder and/or skimmed-milk powder	39
	- Other in blocks, slabs or bars:	
1806.3101	- - Filled chocolate in slabs or bars	51
1806.3109	- - Other filled in blocks, slabs and bars	51
1806.3202	- - Not filled chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars	47
1806.3203	- - Not filled imitation chocolate in slabs or bars	39
1806.3209	- - Other not filled in blocks, slabs and bars	21
	- Other:	
	- - Substances for the manufacture of beverages:	
1806.9011	- - - Prepared substances for beverages, with a basis of goods of headings Nos 0401 to 0404, containing by weight 5% or more of cocoa powder calculated on a totally defatted basis, n.e.s., sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter	22
	- - Other than substances for the manufacture of beverages:	
1806.9022	- - - Food specially prepared for infants and for dietetic purposes	18

Icelandic Tariff Code	Description of products	Applied duty (ISK/kg)
1806.9023	- - - Easter eggs	48
1806.9024	- - - Ice-cream sauces and dips	39
1806.9025	- - - Coated or covered, such as raisins, nuts, "puffed" cereals, liquorice, caramels and jellies	53
1806.9026	- - - Chocolate creams (konfekt)	48
1806.9028	- - - Cocoa powder, excluding products of heading No 1901, containing by weight 30% or more of fresh milk powder and/or skimmed-milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	118
1806.9029	- - - Cocoa powder, excluding products of heading No 1901, containing by weight less than 30% of fresh milk powder and/or skimmed-milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	43
1806.9039	- - - Other	47
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:	
	- Mixes and doughs for the preparation of bakers' wares of heading No 1905, containing a total of 3% or more of fresh milk powder, skimmed-milk powder, eggs, milkfat (such as butter), cheese or meat:	
1901.2012	- - For the preparation of gingerbread and the like of heading No 1905.2000	25
1901.2013	- - For the preparation of sweet biscuits of headings Nos 1905.3011 and 1905.3029, including cookies	17
1901.2014	- - For the preparation of ginger snaps of heading No 1905.3021	29
1901.2015	- - For the preparation of waffles and wafers of heading No 1905.3030	10
1901.2016	- - For the preparation of rusks, toasted bread and similar toasted products of heading No 1905.4000	15
1901.2017	- - For the preparation of bread of heading No 1905.9011 with filling based on butter or other dairy products	39
1901.2018	- - For the preparation of bread of heading No 1905.9019	5
1901.2019	- - For the preparation of plain biscuits of heading No 1905.9020	5
1901.2022	- - For the preparation of cakes and pastry of heading No 1905.9040	33
1901.2023	- - Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading No 1905.9051	97
1901.2024	- - Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading No 1905.9059	53
1901.2029	- - For the preparation of products of heading No 1905.9090	43
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:	
1902.1100	- Uncooked pasta, not stuffed or otherwise prepared, containing eggs	8
	- Stuffed pasta, whether or not cooked or otherwise prepared:	
1902.2022	- - Stuffed with preparations of sausages, meat, meat offal or blood or mixtures thereof in a proportion of 3% but not more than 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	41
1902.2031	- - Stuffed with cheese in a proportion of more than 3% by weight of cheese	35
1902.2041	- - Stuffed with meat and cheese in a proportion of more than 20% by weight of meat and cheese	142
1902.2042	- - Stuffed with meat and cheese in a proportion of 3% but not more than 20% by weight of meat and cheese	41
	- Other pasta:	
1902.3021	- - With sausages, meat, meat offal or blood or mixtures thereof in a proportion of 3% but not more than 20% by weight	41
1902.3031	- - With cheese in a proportion of more than 3% by weight	35
1902.3041	- - With meat and cheese in a proportion of 3% but not more than 20% by weight	41
1902.4021	- Couscous with sausages, meat, meat offal or blood or mixtures thereof in a proportion of 3% but not more than 20% by weight	41
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:	
1903.0001	- In retail packings of 5 kg or less	Zero

Icelandic Tariff Code	Description of products	Applied duty (ISK/kg)
1903.0009	- Other than in retail packings of 5 kg or less	Zero
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: - Other:	
1904.9001	- - Containing meat in a proportion of 3% but not more than 20% by weight	42
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:	
1905.2000	- Gingerbread and the like	83
1905.3011	- Sweet biscuits; waffles and wafers coated or covered with chocolate or with fondants containing cocoa:	17
1905.3019	- - Sweet biscuits (including cookies)	16
1905.3021	- - Other than sweet biscuits	16
1905.3022	- Sweet biscuits; waffles and wafers not coated or covered with chocolate or with fondants containing cocoa:	
1905.3029	- - Sweet biscuits (including cookies):	31
1905.3030	- - - Ginger snaps	23
1905.3030	- - - Sweet biscuits and cookies, containing less than 20% of sugar	19
1905.3030	- - - Other than sweet biscuits and cookies	11
1905.4000	- - Other	16
1905.4000	- Rusks, toasted bread and similar toasted products	16
1905.4000	- Other:	
1905.4000	- - Bread:	
1905.9011	- - - With a filling consisting essentially of butter or other dairy products (for example, garlic butter)	39
1905.9019	- - - Other	5
1905.9020	- - Plain biscuits	5
1905.9040	- - Cakes and pastry	35
1905.9051	- - Pies, including pizza:	
1905.9051	- - - Containing meat	97
1905.9059	- - - Other	53
1905.9090	- - Other	45
2103	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103.9020	- Other than soya sauce, tomato ketchup and other tomato, mustard flour and meal and prepared mustard sauces:	
2103.9020	- - Mayonnaise	19
2103.9030	- - Sauces of oil n.e.s. (for example remoulades sauces)	19
2103.9051	- - Containing meat in a proportion of more than 20% by weight	97
2103.9052	- - Containing meat in a proportion of 3% or more but not more than 20% by weight	52
2104	Soups and broths and preparations thereof; homogenised composite food preparations:	
2104.1001	- Soups and broths and preparations thereof:	
2104.1001	- - Preparations of vegetable soups with a basis of flour, meal, starch or malt extract	3
2104.1002	- - Other soup powder in packings of 5 kg or more	31
2104.1003	- - Canned fish soups	27
2104.1011	- - Other soups:	
2104.1011	- - - Containing meat in a proportion exceeding 20% by weight	78
2104.1012	- - - Containing meat in a proportion of 3% but not exceeding 20% by weight	44
2104.1019	- - - Other	21
2104.1021	- - Other:	
2104.1021	- - - Containing meat in a proportion exceeding 20% by weight	78
2104.1022	- - - Containing meat in a proportion of 3% but not exceeding 20% by weight	44
2104.1029	- - - Other	21
2104.2001	- Homogenised composite food preparations:	
2104.2001	- - Containing meat in a proportion exceeding 20% by weight	97
2104.2002	- - Containing meat in a proportion of 3% but not exceeding 20% by weight	51
2104.2003	- - Containing fish, crustaceans, molluscs or other aquatic invertebrates	24
2104.2009	- - Other	24

Icelandic Tariff Code	Description of products	Applied duty (ISK/kg)
2106	Food preparations not elsewhere specified or included: - Other:	
2106.9041	- - Powder for making desserts: - - - In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks	67
2106.9048	- - - Other, containing milk powder, egg white or egg yolks	80
2106.9049	- - - Other, not containing milk powder, egg white or egg yolks	67
2106.9064	- - Containing meat in a proportion of 3% up to and including 20% by weight	41
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009: - Other:	
	- - Of dairy products with other ingredients, provided that the dairy products are 75% or more by weight excluding packings:	
2202.9011	- - - In packings of paperboard	41
2202.9012	- - - In disposable packings of steel	41
2202.9013	- - - In disposable packings of aluminium	41
2202.9014	- - - In disposable packings of glass exceeding 500 ml	41
2202.9015	- - - In disposable packings of glass not exceeding 500 ml	41
2202.9016	- - - In disposable packings of plastics, coloured	41
2202.9017	- - - In disposable packings of plastics, not coloured	41
2202.9019	- - - Other	41

1a ^{10} The customs duties applicable to the following products originating in the European Union shall be zero:

Icelandic Tariff Code	Product description
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:
0502.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof
0502.9000	- Other
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:
	- Feathers of a kind used for stuffing; down:
0505.1001	- - Feathers
0505.1002	- - Eider down, cleaned
0505.1003	- - Other down
0505.1009	- - Other
0505.9000	- Other
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products:
	- Ivory; ivory powder and waste:
0507.1001	- - Whale teeth
0507.1009	- - Other
	- Other
0507.9001	- - Whalebone
0507.9002	- - Bird's claws
0507.9003	- - Sheep horns

^{10} Paragraph 1a added by Decision No 115/2017 (OJ L 142, 7.6.2018, p. 13 and EEA Supplement No 37, 7.6.2018, p. 21), e.i.f. 1 May 2018.

Icelandic Tariff Code	Product description
0507.9004	-- Bovine horns
0507.9009	-- Other
0508.0000	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape powder and waste thereof
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710.4000	- Sweet corn
ex 0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:
0711.9002	- Other vegetables; mixtures of vegetables: -- Sweet corn
ex 1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar -agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:
1302.1901	- Vegetable saps and extracts: -- Other: -- - For food preparations
1302.1909	-- - Other
1302.2001	- Pectic substances, pectinates and pectates: -- Containing by weight 5 % or more of added sugar
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):
1401.1000	- Bamboos
1401.2000	- Rattans
1401.9000	- Other
1404	Vegetable products not elsewhere specified or included:
1404.2000	- Cotton linters - Other:
1404.9001	-- Teazel-heads
1404.9009	-- Other
ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 1516:
1517.1001	- Margarine, excluding liquid margarine: -- Containing more than 10 % but not more than 15 % by weight of milkfat - Other:
1517.9002	-- Containing more than 10 % but not more than 15 % by weight of milk fats
1517.9005	-- Edible mixtures of animal or vegetable fats and oils for use as mould release preparations
ex 1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:
1702.5000	- Chemically pure fructose - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:
1702.9004	-- Chemically pure maltose

Icelandic Tariff Code	Product description
1704	Sugar confectionery (including white chocolate), not containing cocoa:
1704.1000	- Chewing gum, whether or not sugar-coated
	- Other:
1704.9001	- - Paste of powdered almonds with added sugar, and persipan (imitations of powdered almond paste), in units of 5 kg or more
1704.9002	- - Paste of powdered almonds, with added sugar, and persipan (imitations of powdered almond paste), in units of less than 5 kg
1704.9003	- - Moulded ornamental sugar
1704.9004	- - Liquorice, with sugar and liquorice preparations
1704.9005	- - Sugar bonbons, sweet tablets (lozenges), n.e.s
1704.9006	- - Caramels
1704.9007	- - Preparations of gum Arabic
1704.9008	- - Sugar confectionery not containing gluten nor protein specially prepared for allergy and metabolism disorder
1704.9009	- - Other
1806	Chocolate and other food preparations containing cocoa:
	- Cocoa powder, containing added sugar or other sweetening matter:
1806.1001	- - For the manufacture of beverages
1806.1009	- - Other
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:
1806.2010	- - Paste of nougat in blocks of 5 kg or more
1806.2020	- - Powder for making desserts
	- - Cocoa powder, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances:
1806.2031	- - - Containing added sugar or other sweetening matter
1806.2039	- - - Other
	- - Cocoa powder, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances:
1806.2041	- - - Containing added sugar or other sweetening matter
1806.2049	- - - Other
	- - Other:
1806.2050	- - - Other preparations, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder
1806.2060	- - - Other preparations, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder
1806.2090	- - - Other
	- Other, in blocks, slabs or bars:
	- - Filled:
1806.3101	- - - Filled chocolate in blocks, slabs or bars
1806.3109	- - - Other
	- - Not filled:
1806.3201	- - - Chocolate composed solely of cocoa paste, sugar and not more than 30% of cocoa butter, in slabs and bars.
1806.3202	- - - Chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars.
1806.3203	- - - Imitation chocolate in slabs or bars
1806.3209	- - - Other
	- Other:

Icelandic Tariff Code	Product description
	- - Substances for the manufacture of beverages:
1806.9011	- - - Prepared substances for beverages, with a basis of goods of headings 0401 to 0404, containing by weight 5% or more of cocoa powder calculated on a totally defatted basis, n.e.s., sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter
1806.9012	- - - Prepared substances for beverages, containing cocoa together with proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter
1806.9019	- - - Other
	- - Other:
1806.9021	- - - Powder for making desserts; puddings and soups
1806.9022	- - - Food specially prepared for infants and for dietetic purposes
1806.9023	- - - Easter eggs
1806.9024	- - - Ice-cream sauces and dips
1806.9025	- - - Coated or covered, such as raisins, nuts, “puffed” cereals, liquorice, caramels and jellies
1806.9026	- - - Chocolate creams (konfekt)
1806.9027	- - - Breakfast cereals
	- - - Cocoa powder, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances:
1806.9041	- - - - Containing added sugar or other sweetening matter
1806.9049	- - - - Other
	- - - Cocoa powder, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances:
1806.9051	- - - - Containing added sugar or other sweetening matter
1806.9059	- - - - Other
	- - - Other:
1806.9091	- - - - Containing added sugar or other sweetening matter
1806.9099	- - - - Other
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa or containing cocoa powder in a proportion by weight of less than 5% calculated on a totally defatted basis, not elsewhere specified or included:
1901.1000	- Preparations for infant use, put up for retail sale - Mixes and doughs for the preparation of bakers' wares of heading No. 1905: - - Containing a total of 3 % or more of fresh milk powder, skimmed milk powder, eggs, milkfat (such as butter), cheese or meat:
1901.2011	- - - For the preparation of crisp bread of heading 1905.1000
1901.2012	- - - For the preparation of gingerbread and the like of heading 1905.2000
1901.2051	- - - For the preparation of sweet biscuits of headings 1905.3110, including cookies
1901.2052	- - - For the preparation of sweet biscuits of headings 1905.3120, including cookies
1901.2053	- - - For the preparation of ginger snaps of heading 1905.3131
1901.2054	- - - For the preparation of waffles and wafers of heading 1905.3201 and 1905.3209 containing added sugar or other sweetening matter
1901.2055	- - - For the preparation of waffles and wafers of heading 1905.3201 and 1905.3209 without added sugar or other sweetening matter

Icelandic Tariff Code	Product description
1901.2056	- - - For the preparation of rusks, toasted bread and similar toasted products of heading 1905.4000
1901.2057	- - - For the preparation of bread of heading 1905.9011 with filling based on butter or other dairy products
1901.2058	- - - For the preparation of bread of heading 1905.9019
1901.2059	- - - For the preparation of plain biscuits of headings 1905.9021 and 1905.9029
1901.2061	- - - For the preparation of savoury and salted biscuits of heading 1905.9030
1901.2062	- - - For the preparation of cakes and pastry of headings 1905.9041 and 1905.9049 containing added sugar or other sweetening matter
1901.2063	- - - For the preparation of cakes and pastry of headings 1905.9041 and 1905.9049 without added sugar or other sweetening matter
1901.2064	- - - Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905.9051
1901.2065	- - - Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059
1901.2066	- - - For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like
1901.2067	- - - For the preparation of products of heading 1905.9091
1901.2068	- - - For the preparation of products of heading 1905.9099
	- - Other:
1901.2071	- - - For the preparation of crispbread of heading 1905.1000
1901.2072	- - - For the preparation of gingerbread and the like of heading 1905.2000
1901.2073	- - - For the preparation of sweet biscuits of headings 1905.3110, including cookies
1901.2074	- - - For the preparation of sweet biscuits of 1905.3120, including cookies
1901.2075	- - - For the preparation of ginger snaps of heading 1905.3131
1901.2076	- - - For the preparation of waffles and wafers of heading 1905.3201 and 1905.3209
1901.2077	- - - For the preparation of rusks, toasted bread and similar toasted products of heading 1905.4000
1901.2078	- - - For the preparation of bread of heading 1905.9011 with filling based on butter or other dairy products
1901.2079	- - - For the preparation of bread of heading 1905.9019
1901.2081	- - - For the preparation of plain biscuits of heading 1905.9021 and 1905.9029
1901.2082	- - - For the preparation of savoury and salted biscuits of heading 1905.9030
1901.2083	- - - For the preparation of cakes and pastry of heading 1905.9041
1901.2084	- - - For the preparation of cakes and pastry of heading 1905.9049
1901.2085	- - - Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905.9051
1901.2086	- - - Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059
1901.2087	- - - For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like
1901.2088	- - - For the preparation of products of heading 1905.9091 containing added sugar or other sweetening matter
1901.2089	- - - For the preparation of products of heading 1905.9099
	- Other:
	- - Substances for the manufacture of beverages:
1901.9021	- - - Prepared substances for beverages, with a basis of goods of headings 0401 to 0404, not containing cocoa or containing by weight less than 5% of cocoa calculated on a totally defatted basis, n.e.s., added sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter

Icelandic Tariff Code	Product description
1901.9029	- - - Other prepared substances for beverages, with a basis of goods of headings 0401 to 0404, not containing cocoa or containing by weight less than 5% of cocoa calculated on a totally defatted basis, n.e.s.
1901.9031	- - - Other substances for beverages containing added sugar or other sweetening matter
1901.9039	- - - Other substances for beverages
1901.9091	- - - Containing added sugar or other sweetening matter
1901.9099	- - - Other
ex 1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:
	- Uncooked pasta, not stuffed or otherwise prepared:
1902.1100	- - Containing eggs
1902.1900	- - Other
	- Stuffed pasta, whether or not cooked or otherwise prepared:
	- - Stuffed with preparations of fish, crustaceans, molluscs and other aquatic invertebrates:
1902.2011	- - - In a proportion exceeding 20% by weight
1902.2019	- - - Other
	- - Stuffed with preparations of sausages, meat, meat offal or blood or mixtures thereof:
1902.2022	- - - Containing 3% up to and including 20% by weight of sausages, meat, meat offal or blood or mixtures thereof
1902.2029	- - - Other
	- - Stuffed with cheese:
1902.2031	- - - Containing more than 3% by weight of cheese
1902.2039	- - - Other
	- - Stuffed with meat and cheese:
1902.2041	- - - Containing more than 20% by weight of meat and cheese
1902.2042	- - - Containing a total of 3% up to and including 20% by weight of meat and cheese
1902.2049	- - - Other
1902.2050	- - Other
	- Other pasta:
1902.3010	- - With fish, crustaceans, molluscs and other aquatic invertebrates
	- - With sausages, meat, meat offal or blood or mixtures thereof:
1902.3021	- - - In a proportion of 3% up to and including 20% by weight
1902.3029	- - - Other
	- - With cheese:
1902.3031	- - - In a proportion exceeding 3% by weight
1902.3039	- - - Other
	- - With meat and cheese:
1902.3041	- - - In a proportion of 3% up to and including 20% by weight, total
1902.3049	- - - Other
1902.3050	- - Other
	- Couscous:
1902.4010	- - With fish, crustaceans, molluscs and other aquatic invertebrates
	- - With sausages, meat, meat offal or blood or mixtures thereof:
1902.4021	- - - In a proportion of 3% up to and including 20% by weight
1902.4029	- - - Other

Icelandic Tariff Code	Product description
1902.4030	- - Other
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:
1903.0001	- In retail packings of 5 kg or less
1903.0009	- Other
1904	<p>{¹¹}Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included:</p> <p>- Prepared foods obtained by the swelling or roasting of cereals or cereal products:</p> <p>1904.1001 - - Snacks, such as flakes, screws, rings, cones, sticks, and the like</p> <p>1904.1003 - - Breakfast cereals containing more than 10% of added sugar</p> <p>1904.1004 - - Other breakfast cereals</p> <p>1904.1009 - - Other</p> <p>- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:</p> <p>1904.2001 - - Based on swelled cereals or roasted cereals or products of cereals</p> <p>1904.2009 - - Other</p> <p>- Bulgur wheat:</p> <p>1904.3001 - - Containing meat in a proportion of 3% up to and including 20% by weight</p> <p>1904.3009 - - Other</p> <p>- Other:</p> <p>1904.9001 - - Containing meat in a proportion of 3% up to and including 20% by weight</p> <p>1904.9009 - - Containing meat in a proportion of 3% up to and including 20% by weight</p>
1905	<p>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:</p> <p>1905.1000 - Crisp bread</p> <p>1905.2000 - Gingerbread and the like</p> <p>- Sweet biscuits; waffles and wafers:</p> <p>- - Sweet biscuits:</p> <p>1905.3110 - - - Coated or covered with chocolate or with fondants containing cocoa</p> <p>1905.3120 - - - Not containing gluten nor protein specially prepared for allergy- and metabolism disorder</p> <p>- - - Other:</p> <p>1905.3131 - - - - Ginger snaps</p> <p>1905.3132 - - - - Sweet biscuits and cookies, containing less than 20% of sugar</p> <p>1905.3139 - - - - Other sweet biscuits and cookies</p> <p>- - Waffles and wafers:</p> <p>1905.3201 - - - Coated or covered with chocolate or with fondants containing cocoa</p> <p>1905.3209 - - - Other</p> <p>1905.4000 - Rusks, toasted bread and similar toasted products</p> <p>- Other:</p> <p>- - Bread:</p> <p>1905.9011 - - - With a filling consisting essentially of butter or other dairy products (for example, garlic butter)</p> <p>1905.9019 - - - Other</p> <p>- - Plain biscuits:</p>

^{11} Entry 1904 corrected [before publication] by Corrigendum of 7.7.2017.

Icelandic Tariff Code	Product description
1905.9021	- - - Not containing gluten nor protein specially prepared for allergy- and metabolism disorder
1905.9029	- - - Other
1905.9030	- - Savoury and salted biscuits - - Cakes and pastry:
1905.9041	- - - Not containing gluten nor protein specially prepared for allergy- and metabolism disorder
1905.9049	- - - Other - - Pies, including pizza:
1905.9051	- - - Containing meat
1905.9059	- - - Other
1905.9060	- - Snacks, such as flakes, screws, rings, cones, sticks, and the like - - Other
1905.9091	- - - Containing added sugar or other sweetening matter
1905.9099	- - - Other
ex 2001	Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: - Other:
2001.9001	- - Sweet corn (<i>Zea mays var. saccharata</i>)
2001.9002	- - Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch
ex 2001.9009	- - others containing palm hearts
ex 2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen: - Potatoes:
2004.1001	- - Flour, meal or flakes - Other vegetables and mixtures of vegetables:
2004.9001	- - Sweet corn (<i>Zea mays var. saccharata</i>)
ex 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen: - Potatoes:
2005.2001	- - Flour, meal or flakes
2005.8000	- Sweet corn (<i>Zea mays var. saccharata</i>)
ex 2006	Fruit, nuts, fruit-peel other parts of plants, preserved by sugar (drained, glacé or crystallised) - Frozen vegetables:
2006.0011	- - Sweet corn (<i>Zea mays var. saccharata</i>) - Other vegetables:
2006.0021	- - Sweet corn (<i>Zea mays var. saccharata</i>)
2007	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter: - Homogenised preparations - Other:
2007.1000	- - Citrus fruit
2007.9100	- - Other
2007.9900	
ex 2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - Nuts, ground-nuts and other seeds, whether or not mixed together:
2008.1101	- - Ground-nuts: - - - Peanut butter

Icelandic Tariff Code	Product description
ex 2008.1109	- - - Other, roasted
	- Other, including mixtures other than those of subheading 2008.19:
2008.9100	- - Palm hearts
	- - Other:
2008.9902	- - - Maize (corn), other than sweet corn (<i>Zea mays</i> var., <i>saccharata</i>)
ex 2101	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:
	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:
2101.1201	- - - Containing by weight 1.5 % or more of milkfat, 2.5 % or more of milk protein, 5 % or more of sugar or 5 % or more of starch
	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:
2101.2001	- - Containing by weight 1.5 % or more of milkfat, 2.5 % or more of milk protein, 5 % or more of sugar or 5 % or more of starch
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2101.3001	- - Other roasted coffee substitutes, excluded roasted chicory, extracts, essences and concentrates of other roasted coffee substitutes, excluded roasted chicory
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:
	- Active yeasts:
2102.1001	- - Other than for baking of bread, excluded yeasts for use in animal fodder
2102.1009	- - Other
	- Inactive yeasts; other single-cell micro-organisms, dead:
2102.2001	- - Inactive yeasts
2102.2002	- - Dead, single-cell algae
2102.2003	- - For use in animal fodder
2102.2009	- - Other
	- Prepared baking powders:
2102.3001	- - In retail packings of 5 kg or less
2102.3009	- - Other
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103.2000	- Tomato ketchup and other tomato sauces
	- Mustard flour and meal and prepared mustard:
2103.3001	- - Prepared mustard containing 5 % or more by weight of added sugar
	- Other:
2103.9010	- - Prepared vegetable sauces with a basis of flour, meal, starch or malt extract
2103.9020	- - Mayonnaise
2103.9030	- - Sauces of oil n.e.s. (for example rémoulades sauces)
	- - Containing meat:
2103.9051	- - - In a proportion exceeding 20% by weight
2103.9052	- - - In a proportion of 3% up to and including 20% by weight
2103.9059	- - - Other
	- - Other:

Icelandic Tariff Code	Product description
2103.9091	- - - Containing added sugar or other sweetening matter
2103.9099	- - - Other
2104	Soups and broths and preparations therefor; homogenised composite food preparations:
	- Soups and broths and preparations therefor:
2104.1001	- - Preparations of vegetable soups with a basis of flour, meal, starch or malt extract
2104.1002	- - Other soup powder in packings of 5 kg or more
2104.1003	- - Canned fish soups
	- - Other soups:
2104.1011	- - - Containing meat in a proportion exceeding 20% by weight
2104.1012	- - - Containing meat in a proportion of 3% up to and including 20% by weight
2104.1019	- - - Other
	- - Other:
2104.1021	- - - Containing meat in a proportion exceeding 20% by weight
2104.1022	- - - Containing meat in a proportion of 3% up to and including 20% by weight
2104.1029	- - - Other
	- Homogenised composite food preparations:
2104.2001	- - - Containing meat in a proportion exceeding 20% by weight
2104.2002	- - - Containing meat in a proportion of 3% up to and including 20% by weight
2104.2003	- - Containing, fish, crustaceans molluscs or other aquatic invertebrates
2104.2009	- - - Other
ex 2106	Food preparations not elsewhere specified or included:
2106.1000	- Protein concentrates and textured protein substances
	- Other:
	- - Fruit juices, prepared or mixed more than specified in heading No 2009:
2106.9011	- - - Unfermented and not containing sugar, in containers of 50 kg or more
2106.9012	- - - Other in other containers containing added sugar or other sweetening matters
2106.9013	- - - Other in other containers
	- - Preparations for making beverages:
2106.9023	- - - Mixtures of plants or parts of plants, whether or not mixed with extracts from plants, for the preparations of plant broths
2106.9024	- - - Specially prepared as infant food or for dietetic purposes
2106.9025	- - - Prepared substances for beverages, containing proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter
2106.9026	- - - Prepared substances for beverages, of ginseng extract mixed with other ingredients, for example glucose or lactose
2106.9027	- - - Non-alcoholic preparations (concentrated extracts) without sugar or other sweetening matter
2106.9028	- - - Non- alcoholic preparations (concentrated extracts) containing added sugar
2106.9029	- - - Non-alcoholic preparations (concentrated extracts) containing added sweetening matter
	- - - Alcoholic preparations of an alcoholic strength by volume exceeding 0.5%, for making beverages:
2106.9031	- - - - Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol
2106.9032	- - - - Of an alcoholic strength by volume of more than 2,25% up to and including 15% vol

Icelandic Tariff Code	Product description
2106.9033	----- Of an alcoholic strength by volume of more than 15% up to and including 22% vol
2106.9034	----- Of an alcoholic strength by volume more than 22 % up to and including 32 % vol
2106.9035	----- Of an alcoholic strength by volume more than 32 % up to and including 40 % vol
2106.9036	----- Of an alcoholic strength by volume more than 40 % up to and including 50 % vol
2106.9037	----- Of an alcoholic strength by volume more than 50 % up to and including 60 % vol
2106.9038	----- Other
2106.9039	---- Other
	-- Powder for making desserts:
2106.9041	--- In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks
2106.9042	--- In retail packings of 5 kg or less, not containing milk powder, egg white or egg yolks
2106.9048	--- Other, containing milk powder, egg white or egg yolks
2106.9049	--- Other, not containing milk powder, egg white or egg yolks
2106.9051	-- Mixtures of chemical substances and food, such as saccharin and lactose used as sweetening matter
2106.9062	-- Fruit soups and porridge
2106.9064	-- Containing meat in a proportion of 3% up to and including 20% by weight
2106.9065	-- Fish liver oil capsules and other vitamins, n.e.s.
2106.9066	-- Food supplements, n.e.s.
2106.9067	-- Vegetarian cream
2106.9068	-- Vegetarian cheese
	-- Candy, containing neither sugar nor cocoa:
2106.9071	--- Chewing gum
2106.9072	--- Other
2106.9079	-- Other
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009:
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:
	-- Carbonated beverages containing added sugar or sweetening matter:
2202.1011	--- In disposable packings of steel
2202.1012	--- In disposable packings of aluminium
2202.1013	--- In disposable packings of glass for more than 500 ml
2202.1014	--- In disposable packings of glass for 500 ml or less
2202.1015	--- In disposable packings of plastic, coloured
2202.1016	--- In disposable packings of plastic, uncoloured
2202.1019	--- Other
	{ ¹² }- - Carbonated beverages without added sugar or sweetening matter:
2202.1031	--- In disposable packings of steel
2202.1032	--- In disposable packings of aluminium
2202.1033	--- In disposable packings of glass for more than 500 ml
2202.1034	--- In disposable packings of glass for 500 ml or less
2202.1035	--- In disposable packings of plastic, coloured

{¹²} Entry corrected [before publication] by Corrigendum of 7.7.2017.

Icelandic Tariff Code	Product description
2202.1036	- - - In disposable packings of plastic, uncoloured
2202.1039	- - - Other
	- - Specially prepared as infant food or for dietetic purposes:
2202.1041	- - - In packings of paperboard
2202.1042	- - - In disposable packings of steel
2202.1043	- - - In disposable packings of aluminium
2202.1044	- - - In disposable packings of glass for more than 500 ml
2202.1045	- - - In disposable packings of glass for 500 ml or less
2202.1046	- - - In disposable packings of plastic, coloured
2202.1047	- - - In disposable packings of plastic, uncoloured
2202.1049	- - - Other
	- - Other:
2202.1091	- - - In packings of paperboard
2202.1092	- - - In disposable packings of steel
2202.1093	- - - In disposable packings of aluminium
2202.1094	- - - In disposable packings of glass for more than 500 ml
2202.1095	- - - In disposable packings of glass for 500 ml or less
2202.1096	- - - In disposable packings of plastic, coloured
2202.1097	- - - In disposable packings of plastic, uncoloured
2202.1099	- - - Other
	- Other:
	- - Of dairy products with other ingredients, provided that the dairy products are 75 % or more by weight excluding packings:
2202.9011	- - - In packings of paperboard
2202.9012	- - - In disposable packings of steel
2202.9013	- - - In disposable packings of aluminium
2202.9014	- - - In disposable packings of glass for more than 500 ml
2202.9015	- - - In disposable packings of glass for 500 ml or less
2202.9016	- - - In disposable packings of plastic, coloured
2202.9017	- - - In disposable packings of plastic, uncoloured
2202.9019	- - - Other
	- - Specially prepared as infant food or for dietetic purposes:
2202.9021	- - - In packings of paperboard
2202.9022	- - - In disposable packings of steel
2202.9023	- - - In disposable packings of aluminium
2202.9024	- - - In disposable packings of glass for more than 500 ml
2202.9025	- - - In disposable packings of glass for 500 ml or less
2202.9026	- - - In disposable packings of plastic, coloured
2202.9027	- - - In disposable packings of plastic, uncoloured
2202.9029	- - - Other
	- - Beverages of soya beans:
2202.9031	- - - In packings of paperboard
2202.9032	- - - In disposable packings of steel
2202.9033	- - - In disposable packings of aluminium
2202.9034	- - - In disposable packings of glass for more than 500 ml
2202.9035	- - - In disposable packings of glass for 500 ml or less
2202.9036	- - - In disposable packings of plastic, coloured

Icelandic Tariff Code	Product description
2202.9037	- - - In disposable packings of plastic, uncoloured
2202.9039	- - - Other
	- - Beverages of rice and/or almonds:
2202.9041	- - - In packings of paperboard
2202.9042	- - - In disposable packings of steel
2202.9043	- - - In disposable packings of aluminium
2202.9044	- - - In disposable packings of glass for more than 500 ml
2202.9045	- - - In disposable packings of glass for 500 ml or less
2202.9046	- - - In disposable packings of plastic, coloured
2202.9047	- - - In disposable packings of plastic, uncoloured
2202.9049	- - - Other
	- - Other:
2202.9091	- - - In packings of paperboard
2202.9092	- - - In disposable packings of steel
2202.9093	- - - In disposable packings of aluminium
2202.9094	- - - In disposable packings of glass for more than 500 ml
2202.9095	- - - In disposable packings of glass for 500 ml or less
2202.9096	- - - In disposable packings of plastic, coloured
2202.9097	- - - In disposable packings of plastic, uncoloured
2202.9099	- - - Other
2203	Beer made from malt:
	- Malt ale of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:
2203.0011	- - In disposable packings of steel
2203.0012	- - In disposable packings of aluminium
2203.0013	- - In disposable packings of glass for more than 500 ml
2203.0014	- - In disposable packings of glass for 500 ml or less
2203.0015	- - In disposable packings of plastic, coloured
2203.0016	- - In disposable packings of plastic, uncoloured
2203.0019	- - Other
	- Other:
2203.0091	- - In disposable packings of steel
2203.0092	- - In disposable packings of aluminium
2203.0093	- - In disposable packings of glass for more than 500 ml
2203.0094	- - In disposable packings of glass for 500 ml or less
2203.0095	- - In disposable packings of plastic, coloured
2203.0096	- - In disposable packings of plastic, uncoloured
2203.0099	- - Other
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:
	- In containers holding 2 l or less:
	- - Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:
2205.1011	- - - In disposable packings of steel
2205.1012	- - - In disposable packings of aluminium
2205.1013	- - - In disposable packings of glass for more than 500 ml
2205.1014	- - - In disposable packings of glass for 500 ml or less
2205.1015	- - - In disposable packings of plastic, coloured

Icelandic Tariff Code	Product description
2205.1016	- - - In disposable packings of plastic, uncoloured
2205.1019	- - - Other
2205.1021	- - Of an alcoholic strength by volume of more than 2.25 % up to and including 15% of pure alcohol provided the goods contains solely alcohol formed by fermentation without any kind of distillation:
2205.1022	- - - In disposable packings of steel
2205.1023	- - - In disposable packings of aluminium
2205.1024	- - - In disposable packings of glass for more than 500 ml
2205.1025	- - - In disposable packings of glass for 500 ml or less
2205.1025	- - - In disposable packings of plastic, coloured
2205.1026	- - - In disposable packings of plastic, uncoloured
2205.1029	- - - Other
2205.1091	- - Other:
2205.1091	- - - In disposable packings of steel
2205.1092	- - - In disposable packings of aluminium
2205.1093	- - - In disposable packings of glass for more than 500 ml
2205.1094	- - - In disposable packings of glass for 500 ml or less
2205.1095	- - - In disposable packings of plastic, coloured
2205.1096	- - - In disposable packings of plastic, uncoloured
2205.1099	- - - Other
2205.9011	- Other:
2205.9011	- - Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:
2205.9011	- - - In disposable packings of steel
2205.9012	- - - In disposable packings of aluminium
2205.9013	- - - In disposable packings of glass
2205.9015	- - - In disposable packings of plastic, coloured
2205.9016	- - - In disposable packings of plastic, uncoloured
2205.9019	- - - Other
2205.9021	- - Of an alcoholic strength by volume of more than 2.25 % and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation:
2205.9021	- - - In disposable packings of steel
2205.9022	- - - In disposable packings of aluminium
2205.9023	- - - In disposable packings of glass for more than 500 ml
2205.9025	- - - In disposable packings of plastic, coloured
2205.9026	- - - In disposable packings of plastic, uncoloured
2205.9029	- - - Other
2205.9091	- - Other:
2205.9091	- - - In disposable packings of steel
2205.9092	- - - In disposable packings of aluminium
2205.9093	- - - In disposable packings of glass for more than 500 ml
2205.9095	- - - In disposable packings of plastic, coloured
2205.9096	- - - In disposable packings of plastic, uncoloured
2205.9099	- - - Other
ex 2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:
2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength

Icelandic Tariff Code	Product description
ex 2208	{¹³}Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:
	- Rum and other spirits obtained by distilling fermented sugar-cane products:
2208.4011	-- In disposable packings of steel
2208.4012	-- In disposable packings of aluminium
2208.4013	-- In disposable packings of glass for more than 500 ml
2208.4014	-- In disposable packings of glass for 500 ml or less
2208.4015	-- In disposable packings of plastic, coloured
2208.4016	-- In disposable packings of plastic, uncoloured
2208.4019	-- Other
	- Gin and Geneva:
	-- Gin:
2208.5031	--- In disposable packings of steel
2208.5032	--- In disposable packings of aluminium
2208.5033	--- In disposable packings of glass for more than 500 ml
2208.5034	--- In disposable packings of glass for 500 ml or less
2208.5035	--- In disposable packings of plastic, coloured
2208.5036	--- In disposable packings of plastic, uncoloured
2208.5039	--- Other
	-- Geneva:
2208.5041	--- In disposable packings of steel
2208.5042	--- In disposable packings of aluminium
2208.5043	--- In disposable packings of glass for more than 500 ml
2208.5044	--- In disposable packings of glass for 500 ml or less
2208.5045	--- In disposable packings of plastic, coloured
2208.5046	--- In disposable packings of plastic, uncoloured
2208.5049	--- Other
	- Vodka:
2208.6011	-- In disposable packings of steel
2208.6012	-- In disposable packings of aluminium
2208.6013	-- In disposable packings of glass for more than 500 ml
2208.6014	-- In disposable packings of glass for 500 ml or less
2208.6015	-- In disposable packings of plastic, coloured
2208.6016	-- In disposable packings of plastic, uncoloured
2208.6019	-- Other
	- Liqueurs and cordials:
	-- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:
2208.7021	--- In disposable packings of steel
2208.7022	--- In disposable packings of aluminium
2208.7023	--- In disposable packings of glass for more than 500 ml
2208.7024	--- In disposable packings of glass for 500 ml or less
2208.7025	--- In disposable packings of plastic, coloured
2208.7026	--- In disposable packings of plastic, uncoloured
2208.7029	--- Other
	-- Other:

^{13} Entry 2208 corrected [before publication] by Corrigendum of 7.7.2017.

Icelandic Tariff Code	Product description
2208.7081	- - - In disposable packings of steel
2208.7082	- - - In disposable packings of aluminium
2208.7083	- - - In disposable packings of glass for more than 500 ml
2208.7084	- - - In disposable packings of glass for 500 ml or less
2208.7085	- - - In disposable packings of plastic, coloured
2208.7086	- - - In disposable packings of plastic, uncoloured
2208.7089	- - - Other
	- Other:
	- - Aqua vitae (brennivín):
2208.9021	- - - In disposable packings of steel
2208.9022	- - - In disposable packings of aluminium
2208.9023	- - - In disposable packings of glass for more than 500 ml
2208.9024	- - - In disposable packings of glass for 500 ml or less
2208.9025	- - - In disposable packings of plastic, coloured
2208.9026	- - - In disposable packings of plastic, uncoloured
2208.9029	- - - Other
	- - Aquavit:
2208.9031	- - - In disposable packings of steel
2208.9032	- - - In disposable packings of aluminium
2208.9033	- - - In disposable packings of glass for more than 500 ml
2208.9034	- - - In disposable packings of glass for 500 ml or less
2208.9035	- - - In disposable packings of plastic, coloured
2208.9036	- - - In disposable packings of plastic, uncoloured
2208.9039	- - - Other
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:
	- Cigars, cheroots and cigarillos, containing tobacco:
2402.1001	- - Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation
2402.1009	- - Other
	- Cigarettes containing tobacco:
2402.2001	- - Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2402.2009	- - Other
	- Other:
	- - Cigars, cheroots and cigarillos of tobacco substitutes:
2402.9011	- - - Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2402.9019	- - - Other
	- - Other:
2402.9091	- - - Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2402.9099	- - - Other
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:

Icelandic Tariff Code	Product description
	-- Water pipe tobacco specified om Subheading Note 1 to this Chapter:
2403.1101	--- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.1109	--- Other
	-- Other:
2403.1901	--- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.1909	--- Other
	-- "Homogenised" or "reconstituted" tobacco:
2403.9101	--- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.9109	--- Other
	-- Other:
	--- Snuff containing <i>solutio ammoniae</i> :
2403.9911	---- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.9919	---- Other
	--- Other snuff :
2403.9921	---- Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.9929	---- Other
	--- Other:
2403.9992	---- Imitation tobacco snuff
2403.9993	---- Imitation tobacco for oral use
2403.9994	---- Other, brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.9999	---- Other

2. ^{14} Tariff codes set out in this Annex refer to those applicable in Iceland on 1 July 2001. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.

^{14} Paragraph 2 will be replaced by Decision No 115/2017 (OJ L 142, 7.6.2018, p. 13 and EEA Supplement No 37, 7.6.2018, p. 21), e.i.f. 1 May 2018.

3. This Protocol shall not apply to the following products:

HS code	Description of products
2105	Ice cream and other edible ice, whether or not containing cocoa
2106	Food preparations not elsewhere specified or included:
.90	- Other:
ex .90	- - Preparations consisting mainly of fat and water, containing more than 15% by weight of butter or other milkfat

4. The temporary arrangement set out in paragraph 3 shall be taken up for a review by the Contracting Parties before the end of 2007.

ANNEX III TO TABLE I

Norwegian Import Regime

1. The following reference rates (NOK/kg) of the agricultural raw materials will be used for the calculation of the duties for the processed agricultural products, except as provided for in paragraph 6:

	Matrix ^(a)	Standard recipes	Actual content
Whole milk powder (*)	11,43	11,43	11,43
Skimmed-milk powder (*)	12,16	12,16	12,16
Butter (*)	12,74	12,74	12,74
Milk for yogurt	^(b)	3,01	3,01
Milk for beverages	^(b)	2,23	2,23
Liquid whole milk	^(b)	-	1,43
Liquid skimmed milk	^(b)	-	1,07
Condensed milk fat	^(b)	-	4,98
Condensed milk skimmed	^(b)	-	4,72
Milk powder 20% fat	^(b)	-	11,41
Buttermilk powder	^(b)	-	11,93
Cream	^(b)	-	4,48
Cream mixture	^(b)	-	5,33
Heavy sour cream	^(b)	-	6,69
Cream powder	^(b)	-	10,77
Whey powder	^(b)	-	3,00
Caseinates	^(b)	-	33,47
Milk albumin	^(b)	-	33,47
Wheat flour (*)	1,96	1,96	1,96
Rye flour	1,96	2,16	1,96
Durum flour	1,96	1,32	1,96
Barley flour	1,96	-	1,96
Rye wheat flour	1,96	-	1,96
Maize flour	0	-	0
Rice flour	0	-	0
Flour of other cereals	0	-	0
Common wheat	1,52	-	1,52
Durum wheat	0,98	-	0,98
Barley	1,37	-	1,37
Oats	1,17	-	1,17
Rye	1,46	-	1,46
Rye wheat	1,46	-	1,46
Maize	0	-	0
Other cereals	0	-	0
Wheat bran	1,96	-	1,96
Oat bran	1,96	-	1,96
Rolled oats	1,96	-	1,96

	Matrix ^(a)	Standard recipes	Actual content
Wheat malt	0	-	0
Barley malt	0	-	0
Wheat gluten	0	-	0
Rice	0	-	0
Potato starch (*)	4,41	4,41	4,41
Other starch (*)	4,41	-	4,41
Modified starch	4,41	-	4,41
Glucose and glucose syrup	4,41	4,41	4,41
Sugar	0	-	0
Maltodextrine	0	-	0
Potatoes	0,81	-	0,81
Flour and flakes of potatoes	3,75	12,01	12,01
Beef meat, boneless (14% fat) (*)	25,89	25,89	25,89
Pig meat (23% fat)	19,23	19,23	19,23
Sheep meat	8,63	-	8,63
Poultry meat	3,02	-	3,02
Fats other than butter	0	-	0
Frozen raspberries (*)	4,29 ^(c)	-	4,29 ^(c)
Raspberry concentrate	22,22 ^(c)	-	22,22 ^(c)
Frozen blackcurrants	0 ^(c)	-	0 ^(c)
Blackcurrant concentrate	0 ^(c)	-	0 ^(c)
Frozen strawberries	4,45 ^(c)	4,45 ^(c)	4,45 ^(c)
Strawberry concentrate	23,05 ^(c)	-	23,05 ^(c)
Apple pulp	0	-	0
Apple concentrate	0	-	0
Cheese (*)	20,08	20,08	20,08
Cheese powder	12,45	-	12,45
Whole egg powder (*)	45,37	45,37	45,37
Eggs in shell	9,48	-	9,48
Preserved egg yolks (liquid egg yolks)	26,90	26,90	26,90
Egg-yolk powder	56,81	-	56,81
Whole egg paste (whole egg not in shell)	9,32	9,32	9,32
Liquid albumen	0	-	0
Albumen in powder	0	-	0

^(a) The reference rates for the agricultural raw materials indicated with an asterisk (*) are those on which duties are calculated for the processed agricultural products subject to the matrix system - the other reference rates for the raw materials to be declared under this heading are those resulting from the application of the conversion coefficients.

^(b) The matrix reference rates for these raw materials will depend on the actual milk fat and milk protein content in accordance with the conversion coefficient.

^(c) The reference rates for these raw materials will be subject to annual joint review before 15 June. Such joint reviews will take account of the market prices, the market situation, Norwegian production and imports to Norway.

- 2.{¹⁵} Tariff codes set out in this Annex refer to those applicable in Norway on 1 January 2004. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.
3. The *de minimis* quantity below which a duty will not be applied for flour, starch and/or glucose will be 5%.
4. The *de minimis* quantity below which a duty will not be applied for the additional raw materials (meat, cheese, eggs and soft fruits (frozen raspberries, frozen blackcurrants and frozen strawberries)) will be 3%. In calculating the duty, fresh soft fruits will be assimilated to frozen on the basis of a one-to-one conversion.
5. The intervals of the notional quantities and the agreed quantities of agricultural raw materials to be taken into account, as well as the standard recipes used in the calculation of the customs duties, are set out in the Appendix.
6. The duties for the following products will be calculated according to the reference rates (NOK/kg) of the agricultural raw materials listed in paragraph 1 reduced by 7,2%:

Norwegian Tariff Code	Description of products
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats ^{16} and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals: .2010 - - Preparations of the Müsli type, based on unroasted cereal flakes
21.04	Soups and broths and preparations thereof; homogenised composite food preparations: - Soups and broths and preparations thereof: - - In airtight containers: .1020 - - - Vegetable soup, whether or not pre-cooked, containing neither meat nor meat extracts .1030 - - - Fish soup containing 25% or more by weight of fish .1040 - - - Other - - Other: .1050 - - - Containing meat or meat extracts .1060 - - - Fish soup containing 25% or more by weight of fish .1090 - - - Other

- 7.{¹⁷} The customs duties for the products listed in the table below are as specified.

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	Zero
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	Zero
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Zero
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	Zero

{¹⁵} Text of paragraph 2 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{¹⁶} Word "groats" added by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{¹⁷} Paragraph 7 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products	Zero
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	Zero
05.09	Natural sponges of animal origin	Zero
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Zero
07.10 .4010 .4090	Vegetables (uncooked or cooked by steaming or boiling in water), frozen: - Sweet corn: - - For feed purpose - - Other	1,73 Zero
07.11 .9011 .9020	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: - Other vegetables; mixtures of vegetables: - - Sweet corn: - - - For feed purpose - - - Other	1,73 Zero
13.02 .1400 .1903 .1904 ex .2000	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Vegetable saps and extracts: - - Of pyrethrum or of the roots of plants containing rotenone - - Other: - - - Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations - - - For therapeutic or prophylactic uses (medicinal) - Pectic substances, pectinates and pectates - - Containing 5% or more by weight of added sugar	Zero Zero Zero Zero
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	Zero
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	Zero
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	Zero
14.04 .1000 .9000	Vegetable products not elsewhere specified or included: - Raw vegetable materials of a kind used primarily in dyeing and tanning - Other	Zero Zero
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16: - Margarine, excluding liquid margarine: - - Other: - - - Animal:	

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
.1021	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats - - - Vegetable:	14,5%
.1031	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats - Other: - - Other: - - - Liquid margarine:	14,5%
.9032	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats - - - Edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils:	14,5%
.9041	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats - - - Other:	10,2%
.9091 ex .9098	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats - - - - Edible mixtures or preparations of a kind used as mould release preparations	Zero Zero
15.20 .0010	Glycerol, crude; glycerol waters and glycerol lyes: - For feed purpose	3,79
15.22 .0011	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: - For feed purpose	3,79
17.02 .5010 .5090 ex .9022 ex .9099	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: - Chemically pure fructose: - - For feed purpose - - Other - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: - - Chemically pure maltose for feed purpose - - Chemically pure maltose not for feed purpose	1,37 Zero 1,37 Zero
18.06 .1000	Chocolate and other food preparations containing cocoa: - Cocoa powder, containing added sugar or other sweetening matter	Zero
19.01 .1010 .9010	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: - Preparations for infant use, put up for retail sale: - - Of goods of headings 04.01 to 04.04 - Other: - - Malt extract	5,10 ⁽¹⁾ Zero
19.04 .1010 .1091 .1099 .9010 .9020	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included: - Prepared foods obtained by the swelling or roasting of cereals or cereal products: - - "Corn flakes" - - Other: - - - Popcorn - - - Other - Other: - - Pre-cooked rice not containing any added ingredients: - - - For feed purpose - - - Other	Zero Zero Zero 1,11 Zero
19.05 .2000	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: - Gingerbread and the like	0,75

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
.1110 .1180 .1191 .9110 ex .9903	--- Peanut butter --- Other: ---- For feed purpose ---- Other - Other, including mixtures other than those of subheading 2008.19: -- Palm hearts: --- For feed purpose -- Other: --- Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) for feed purpose	Zero 1,69 Zero 4,67 2,67
21.01 ex .1202 ex .1209 ex .2010 ex .2091 ex .2099 ex .3000	Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee --- Preparations with a basis of coffee, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch --- Other, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch - Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: -- Extracts, essences and concentrates of tea, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch -- Other: --- Preparations with a basis of tea or maté, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch --- Other, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch - Other roasted coffee substitutes than roasted chicory; extracts, essences and concentrates of other roasted coffee substitutes than roasted chicory	Zero Zero Zero Zero Zero Zero Zero
21.02 .1010 .1020 .1090 .2010 .2020 .2031 .2040 .3000	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders: - Active yeasts: -- Wine yeasts -- Baking yeasts, liquid, pressed or dried -- Other - Inactive yeasts; other single-cell micro-organisms, dead: -- Yeasts for feed purpose -- Other inactive yeasts -- Other single-cell micro-organisms, dead, for feed purpose -- Other single-cell micro-organisms, dead, not for feed purpose - Prepared baking powders	Zero Zero ⁽²⁾ Zero 2,58 Zero 2,58 Zero Zero
21.03 .2010 .3009	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: - Tomato ketchup and other tomato sauce: -- Tomato ketchup - Mustard flour and meal and prepared mustard: -- Prepared mustard: --- Prepared mustard containing 5% or more by weight of added sugar	Zero Zero
21.04 .1011	Soups and broths and preparations therefor; homogenised composite food preparations: - Soups and broths and preparations therefore: -- In airtight containers: --- Meat broth: --- Dried	Zero
21.05	Ice cream and other edible ice, whether or not containing cocoa:	

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
.0090	- Other: - - Other	Zero
21.06 .9010 .9020 .9039 .9041 .9043 .9044 .9051 .9052	Food preparations not elsewhere specified or included: - Other: - - Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading 13.02, for the manufacture of beverages - - Preparations based on juices of apples or blackcurrants, for the manufacture of beverages - - Other preparations of a kind used for the manufacture of beverages: - - - Other than flavoured or coloured syrups - - Drops and chewing gum, not containing sugar: - - - Drops - - - Chewing gum: - - - - Chewing gum containing nicotine - - - - Other - - Other: - - - Cream substitutes: - - - - Dried - - - - Liquid	Zero 8,73% Zero Zero Zero Zero Zero 5,83 2,92
22.02 .1000 .9010 .9020 .9090	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09: - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured - Other: - - Non-alcoholic wines - - Non-alcoholic beer (beer with an alcoholic strength not exceeding 0,5% by volume) - - Other	Zero Zero Zero Zero
22.03	Beer made from malt	Zero
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Zero
22.07 .2000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength: - Ethyl alcohol and other spirits, denatured, of any strength	Zero
22.08 .4000 .5000 .6000 ex .7000 .9003	Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages: - Rom and taffia - Gin and Geneva - Vodka - Liqueurs and cordials: - - Liqueurs containing more than 5% by weight of sugar - Other: - - Aquavit (distilled spirits flavoured with cumin seeds)	Zero Zero Zero Zero Zero
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Zero
24.02 .1001 .1009 .2000 .9000	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes: - Cigars, cheroots and cigarillos, containing tobacco: - - Cigars - - Other - Cigarettes containing tobacco - Other	Zero Zero Zero Zero
24.03 .1000 .9100	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences: - Smoking tobacco, whether or not containing tobacco substitutes in any proportion - Other: - - "Homogenised" or "reconstituted" tobacco - - Other:	Zero Zero

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
.9910 .9990	- - - Tobacco extracts and essences - - - Other	Zero Zero
29.05 .4300 .4400	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: - Other polyhydric alcohols: - - Mannitol - - D-glucitol (sorbitol)	Zero Zero
33.02 .1000	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages - Of a kind used in the food or drink industries	Zero
35.05 .1001 .1009 .2000	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Dextrins and other modified starches: - - Esterified or etherified - - Other - Glues	7,40 ⁽³⁾ 7,40 ⁽³⁾ Zero
38.09 .1000	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: - With a basis of amylaceous substances	Zero
38.24 .6000	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included: - Sorbitol, other than that of subheading 2905.44	Zero

- Notes:
- (1) The agricultural element is based on a standard recipe in Protocol 2 to the FTA
 - (2) The duty free regime shall apply from 1 January 2005
 - (3) For technical use, the customs duty will be zero.

8. The customs duties for the following products will be determined from the actual content declared for the raw materials on which an agricultural duty is applied:

Norwegian Tariff Code	Description of products
1806.2012	Table cream powders in containers or immediate packages, of a content exceeding 2 kg
1806.2090	Other (other than ice-cream powders or table cream powders) in blocks, slabs or bars weighing more than 2 kg in liquid, paste, powder, granular or other bulk form in containers or immediate packages, of a content exceeding 2 kg
1806.3100	Other, in blocks, slabs and bars - filled
1806.3200	Other, in blocks, slabs and bars - not filled
1806.9010	Other chocolate, including sugar confectionery, containing cocoa (other than in blocks, slabs and bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packages, of a content exceeding 2 kg
1806.9022	Table cream powders
1806.9090	Other edible preparations
2103.9099	Other sauces and preparations thereof, mixed condiments and mixed seasonings (other than tomato ketchup and other tomato sauce, mustard flour and meal and prepared mustard, mayonnaise and remoulades and mango chutney liquid)

- 9.^{18} The customs duty for products classified within Norwegian codes 1901.2097 and 1901.2098 (other mixes for the preparation of bakers' wares of heading 1905) and declared as free from gluten for sufferers of coeliac diseases will be 0,37 NOK/kg.
- 10.^{19} The customs duty for products classified within Norwegian code ex 2008.9903 (maize (corn), other than sweet corn (*Zea mays* var. *Saccharata*), not for feed purpose) will be calculated subject to the matrix system. The maximum customs duty shall, however, not exceed 12 NOK/kg.
- 11.^{20} The customs duty for products classified within Norwegian code 2106.9060 (emulsified fats and similar products containing more than 15% by weight of edible milk-fats) will be calculated subject to the matrix system. The maximum customs duty shall, however, not exceed 7 NOK/kg.
12. [..]^{21}

^{18} Text of paragraph 9 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

^{19} Text of paragraph 10 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

^{20} Text of paragraph 11 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

^{21} Text of paragraphs 12 to 19 deleted by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

APPENDIX**Quantities and recipes referred to in paragraph 5***(per 100 kg of goods)*

Quantities to be taken into account within the bands - milk and milk products				
Milk fat (% of weight)	Milk prot. (% of weight)	Skimmed-milk powder (kg)	WMP (kg)	Butter (kg)
0 - 1,5	0 - 2,5	0	0	0
	2,5 - 6	14	0	0
	6 - 18	42	0	0
	18 - 30	75	0	0
	30 - 60	146	0	0
	60 - >	208	0	0
1,5 - 3	0 - 2,5	0	0	3
	2,5 - 6	14	0	3
	6 - 18	42	0	3
	18 - 30	75	0	3
	30 - 60	146	0	3
	60 - >	208	0	3
3 - 6	0 - 2,5	0	0	6
	2,5 - 12	12	20	0
	12 - >	71	0	6
6 - 9	0 - 4	0	0	10
	4 - 15	10	32	0
	15 - >	71	0	10
9 - 12	0 - 6	0	0	14
	6 - 18	9	43	0
	18 - >	70	0	14
12 - 18	0 - 6	0	0	20
	6 - 18	0	56	2
	18 - >	65	0	20
18 - 26	0 - 6	0	0	29
	6 - >	50	0	29
26 - 40	0 - 6	0	0	45
	6 - >	38	0	45
40 - 55	0	0	0	63
55 - 70	0	0	0	81
70 - 85	0	0	0	99
85 - >	0	0	0	117

(per 100 kg of goods)

Quantities to be taken into account within the bands - other than milk products	
Banding	To be applied
Starch/glucose	
0 - 5	0
5 - 15	12,5 (3,13 NOS + 9,38 PS)
15 - 25	22,5 (5,63 NOS + 16,88 PS)
25 - 50	43,75 (10,94 NOS + 32,81 PS)
50 - 75	68,75 (17,19 NOS + 51,56 PS)
75 - >	100 (25 NOS + 75 PS)
Flour/meal of cereals	
0 - 5	0
5 - 15	12,5
15 - 25	22,5
25 - 35	32,5
35 - 45	42,5
45 - 55	52,5
55 - 65	62,5
65 - 75	72,5
75 - >	115
Meat	
0 - 3	0
3 - 6	5,25
6 - 10	7,5
10 - 15	12,5
15 - 20	17,5
20 - >	50
Cheese	
0 - 3	0
3 - 5	4,5
5 - 10	8,75
10 - 15	13,75
15 - 20	18,75
20 - 30	27,5
30 - 50	45
50 - >	60
Egg	
0 - 3	0
3 - 5	4,5
5 - 10	8,75
10 - 15	13,75
15 - 20	18,75
20 - 30	27,5
30 - 50	45
50 - >	60
Berries	
0 - 3	0
3 - 5	4,5
5 - 10	8,75
10 - 15	13,75
15 - 20	18,75
20 - 30	27,5
30 - 50	45
50 - >	60

Standard recipes used in the calculation of customs duties upon importation into Norway

NO Code	Milk for yogurt	Strawberries	Glucose	Butter	Skimmed-milk powder	Whole-milk powder	Wheat flour	Potato starch	Whole egg powder	Durum flour	Whole egg paste	Rye flour	Bovine meat 14%	Pork meat 23%	Cheese	Flour/flakes of potatoes	Conserved egg yolks	Milk for beverages
	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%
0403 10 20	381	30																
0403 10 30	103	8																
0403 10 91	103																	
0403 90 01	103																	
0403 90 02	103	8																
1704 10 00			18															
1704 90 10			8															
1704 90 91			35	5														
1806 20 11					95													
1806 90 21					95													
1901 20 10							35	5	3									
1901 20 91							35	5	3									
1901 20 92					2		35				6							
1902 11 00									2	108								
1902 19 00										105								
1902 40 00										105								
1903 00 00								100										
1905 10 00							22					88						
1905 32 00 {22}						3	70											
1905 40 00					2		85											
1905 90 10							25						5	5	15			
1905 90 22						1	65											
1905 90 32							30					100						
1905 90 33					2		35				6							
2004 10 10																	95	
2004 10 20																	46	
2005 20 10																	95	
2005 20 20																	46	
2103 20 21								8										
2103 20 29								8										
2103 90 10								2										7
ex2104 10 10													15 ¹					
2105 00 10						35												
2105 00 20		6				35												

{22} Entry 1905.3002 replaced by Decision No 138/2004 (OJ L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

Standard recipes used in the calculation of customs duties upon importation into Norway

	Milk for yogurt	Strawberries	Glucose	Butter	Skimmed-milk powder	Whole-milk powder	Wheat flour	Potato starch	Whole egg powder	Durum flour	Whole egg paste	Rye flour	Bovine meat 14%	Pork meat 23%	Cheese	Flour/flakes of potatoes	Conserved egg yolks	Milk for beverages	
NO Code	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
2202 90 30																			95
3501 10 00					300														
3501 90 10					300														

(¹) The standard recipe is not applicable to dried meat broth.

TABLE II

HS heading No	Description of products
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion
0902	Tea
1302	Vegetables saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Vegetable saps and extracts: .12 - - Of liquorice .13 - - Of hops .20 - Pectic substances, pectinates and pectates: ex .20 - - Containing less than 5% by weight of added sugar - Mucilages and thickeners, whether or not modified, derived from vegetable products: .31 - - Agar-agar .32 - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds .39 - - Other
1404	Vegetable products not elsewhere specified or included .20 - Cotton linters
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared: .20 - Vegetable fats and oils and their fractions: ex .20 - - Hydrogenated castor oil, so called "opal-wax"
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas otherwise chemically modified, excluding those of heading No 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included: ex 1518 - Linoxyn
1520	Glycerol, crude; glycerol waters and glycerol lyes ¹
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes ²
1803	Cocoa paste, whether or not defatted
1804	Cocoa butter, fat and oil
1805	Cocoa powder, not containing added sugar or other sweetening matter
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid: .90 - Other
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included: - Other, including mixtures other than those of subheading No 2008 19: .91 - - Palm hearts ³
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: .11 - - Extracts, essences and concentrates .12 - - Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: ex .12 - - - Containing no milk fats, milk proteins, sugar or starch or containing by weight less than 1,5% milk fat, 2,5% milk proteins, 5% sugar or 5% starch .20 - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: ex .20 - - Containing no milk fats, milk proteins, sugar or starch or containing by weight less than 1,5% milk fat, 2,5% milk proteins, 5% sugar or 5% starch

HS heading No	Description of products
.30 ex .30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: - - Roasted chicory; extracts, essences and concentrates of roasted chicory
2103 .10 .30 ex .30 .90 ex .90	Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: - Soya sauce - Mustard flour and meal and prepared mustard: - - Mustard flour and meal; prepared mustard containing less than 5% by weight of added sugar - Other: - - Mango chutney, liquid
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow
2208 .20 .30 .70 ex .70 .90 ex .90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages: - Spirits obtained by distilling grape wine or grape marc - Whiskies - Liqueurs and cordials: - - Other than liqueurs containing more than 5% by weight of added sugar - Other: - - Other than aquavit

(¹) For Norway, products for feed purpose classified within this heading are covered by Table I.

(²) For Norway, degreas for feed purpose classified within this heading is covered by Table I.

(³) For Norway, palm hearts for feed purpose classified within this subheading are covered by Table I.