

ANNEX III

REFERRED TO IN PARAGRAPH 1(b) of ARTICLE 2.1

PROCESSED AGRICULTURAL PRODUCTS

ANNEX III

REFERRED TO IN PARAGRAPH 1(b) OF ARTICLE 2.1

PROCESSED AGRICULTURAL PRODUCTS

Article 1

1. In order to take account of differences in the cost of the agricultural raw materials incorporated into the products referred to in Article 2 of this Annex, this Agreement does not preclude:

- (a) the levying, upon import, of a duty;
- (b) the application of measures adopted upon export.

2. The duty, levied upon import, shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

Article 2

Taking into account the provisions laid down in Article 1 of this Annex, the EFTA States shall accord to products listed in Table 1, originating in GCC, treatment as indicated in the Table, and no less favourable than that accorded to the European Community.

Article 3

For products listed in Table 2 to this Annex, originating in an EFTA State, GCC shall accord treatment as indicated in the Table and no less favourable than that accorded to the European Community.

Article 4

1. The EFTA States shall notify GCC and GCC shall notify the EFTA States at an early stage, at least before the entering into force of this Agreement, of all measures applied under Article 1 of this Annex.

2. GCC and the EFTA States shall inform each other of all changes in the treatment accorded to the European Community.

Article 5

The Parties shall review periodically the development of their trade in products covered by this Annex. In the light of these reviews and taking into account the arrangements between the Parties and the European Community or in WTO, the Parties shall decide on possible changes to the product coverage of this Annex, as well as on a possible development of the measures applied under Article 1 of this Annex.

TABLE 1 TO ANNEX III

THE EFTA STATES

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
04.03	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.			
ex 10	- Yoghurt:			
	-- Flavoured or containing added fruit, nuts or cocoa	*	*	*
ex 90	- Other:			
	-- Flavoured or containing added fruits, nuts or cocoa	*	*	*
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	FREE	FREE	FREE
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	FREE	FREE	FREE
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.	FREE	FREE	FREE ¹⁾
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.	FREE	FREE	FREE
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.	FREE	FREE	FREE ¹⁾
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.	FREE	FREE	FREE
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
ex 99	-- Other:			
	--- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material.	FREE	FREE	FREE
	--- Natural sponges of animal origin.	FREE	FREE	FREE

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
40	- Sweet corn	FREE	FREE ¹⁾	FREE
07.11	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.			
ex 90	- Other vegetables; mixtures of vegetables:			
	-- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	FREE	FREE	FREE
09.02	Tea, whether or not flavoured.	FREE	FREE	FREE
13.02	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:			
12	-- Of liquorice	FREE	FREE	FREE
13	-- Of hops	FREE	FREE	FREE
ex 19	-- Other:			
	--- Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	FREE	FREE	FREE
	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	FREE	FREE	FREE
	--- Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin	FREE	FREE	FREE
20	- Pectic substances, pectinates and pectates	FREE	FREE	FREE
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
31	-- Agar-agar	FREE	FREE	FREE
32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	FREE	FREE	FREE
39	-- Other	FREE	FREE	FREE
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).	FREE	FREE	FREE
14.04	Vegetable products not elsewhere specified or included.	FREE	FREE	FREE ¹⁾

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
15.16	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.			
ex 20	- Vegetable fats and oils and their fractions: -- Hydrogenated caster oil, so called "opal-wax"	FREE	FREE	FREE
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.			
ex 10	- Margarine, excluding liquid margarine: -- Containing more than 10 % but not more than 15 % by weight of milk fats	*	*	*
ex 90	- Other: -- 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	* FREE	(* FREE	* FREE
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; 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 00	Linoxyn	FREE	FREE	FREE
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	FREE	FREE ¹⁾	FREE
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	FREE	FREE	FREE
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	FREE	FREE ¹⁾	FREE
17.02	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	FREE	FREE ¹⁾	FREE
ex 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose: -- Chemically pure maltose	FREE	FREE ¹⁾	FREE ¹⁾
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	FREE	*	*

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
18.03	Cocoa paste, whether or not defatted.	FREE	FREE	FREE
18.04	Cocoa butter, fat and oil.	FREE	FREE	FREE
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	FREE	FREE	FREE
18.06	Chocolate and other food preparations containing cocoa.			
10	- Cocoa powder, containing added sugar or other sweetening matter	FREE	FREE	*
20	- 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	(*)	*	*
	- Other, in blocks, slabs or bars:			
31	-- Filled	*	*	*
32	-- Not filled	(*)	*	*
90	- Other	(*)	*	*
19.01	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 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
10	- Preparations for infant use, put up for retail sale	FREE	*	*
20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	(*)	*	*
90	- Other	FREE	(*)	(*)
19.02	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:			
11	-- Containing eggs	*	*	*
19	-- Other	FREE	*	*
ex 20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
	-- 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	(*)	*	*

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
19.03	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	FREE	*	FREE
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 and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	FREE	FREE	*
20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	FREE	*	*
30	- Bulgur wheat	(*)	FREE	*
90	- Other	(*)	(*)	*
19.05	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.			
10	- Crisp bread	FREE	*	*
20	- Gingerbread and the like	*	*	*
	- Sweet biscuits; waffles and wafers:			
31	-- Sweet biscuits	*	*	*
32	-- Waffles and wafers	*	*	*
40	- Rusks, toasted bread and similar toasted products	*	*	*
90	- Other	(*)	*	(*) ¹⁾
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
ex 90	- Other:			
	-- Sweet corn (<i>Zea mays var. saccharata</i>); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	FREE	(*)	FREE
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
90	- Other	FREE	FREE	FREE
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
ex 10	- Potatoes:			

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
	-- In the form of flour, meal or flakes	FREE	*	*
ex 90	- Other vegetables and mixtures or vegetables:			
	-- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
ex 20	- Potatoes:			
	-- In the form of flour, meal or flakes	FREE	*	*
80	- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
ex 00	- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	*	FREE
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
10	- Homogenised preparations	FREE	*	*
	- Other:			
91	-- Citrus fruit	FREE	FREE	*
99	-- Other	FREE	(*)	*
20.08	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:			
ex 11	-- Ground-nuts:			
	--- Peanut butter	FREE	FREE	*
	--- Ground nuts, roasted	FREE	*	FREE
	- Other, including mixtures other than those of subheading 2008.19:			
91	-- Palm hearts	FREE	FREE ¹⁾	FREE
ex 99	-- Other:			
	--- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>)	FREE	*	FREE

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
21.01	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	FREE	FREE	FREE
12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	FREE	FREE	*
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 mate	FREE	FREE	*
30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	FREE	FREE	FREE
21.02	Yeasts (active or inactive); other single-cell microorganisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
10	- Active yeasts	FREE	FREE	FREE ²⁾
20	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	FREE ¹⁾	FREE ¹⁾
30	- Prepared baking powders	FREE	FREE	FREE
21.03	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
10	- Soya sauce	FREE	FREE	FREE
20	- Tomato ketchup and other tomato sauces	FREE	(*)	FREE
30	- Mustard flour and meal and prepared mustard	FREE	FREE	FREE ¹⁾
90	- Other	(*)	(*)	FREE
21.04	Soups and broths and preparations therefore; homogenised composite food preparations.	*	(*)	(*)
21.05	Ice cream and other edible ice, whether or not containing cocoa.	Excluded	(*)	*
21.06	Food preparations not elsewhere specified or included.			
10	- Protein concentrates and textured protein substances	FREE	*	(*)
ex 90	- Other:			
--	Other than flavoured or coloured sugar syrups	Excluded	(*)	(*)
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	FREE	FREE	FREE

HS Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
22.02	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.			
10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	FREE	FREE	FREE
90	- Other	(*)	(*)	*
22.03	Beer made from malt.	FREE	FREE	FREE
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	FREE	FREE	FREE
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.			
20	- Ethyl alcohol and other spirits, denatured, of any strength	FREE	FREE	FREE
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
20	- Spirits obtained by distilling grape wine or grape marc	FREE	FREE	FREE
30	- Whiskies	FREE	FREE	FREE
40	- Rum and other spirits obtained by distilling fermented sugar-cane products	FREE	FREE	FREE
50	- Gin and Geneva	FREE	FREE	FREE
60	- Vodka	FREE	FREE	FREE
70	- Liqueurs and cordials	FREE	FREE	FREE
90	- Other	FREE	FREE	*
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	FREE	FREE	FREE

* = Duty in accordance with Article 1.1(a) in this Annex.

FREE = No fixed duty in accordance with Article 1.1(a) applied.

(*) = Contains also tariff lines which are "free".

1) = When for feed purpose: Norway: Partial concessions. Switzerland: No concessions.

2) = Concessions not granted for baker's yeast and when for feed purpose.

TABLE 2 TO ANNEX III
THE GCC MEMBER STATES

For the purpose of the concessions granted according to Article 3 of this Annex, the following categories apply for the listed products originating in an EFTA State:

1. Category A: On the date of the entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
2. Category B: Five years after the date of entry into force of this Agreement, GCC shall eliminate customs duties on imports of products listed under this category;
3. Category RC: Products under this category are subject to review under Article 5 of this Annex.
4. Category X: Products under this category are excluded from the scope of this Agreement.

H.S CODE	DESCRIPTION	CATEGORY
04.03	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.	
	04 03 10 00 - Yogurt	A
	- Other :	
	04 03 90 10 - - - Acidified milk (Labnah)	A
	04 03 90 20 - - - Curdled milk	A
	04 03 90 30 - - - Solid yogurt (Jameed or aqit)	A
	04 03 90 90 - - - Other	A
04.05	Butter and other fats and oils derived from milk; dairy spreads.	
	04 05 10 00 - Butter	RC
	04 05 20 00 - Dairy spreads	RC
	04 05 90 00 - Other	RC
05.01	05 01 00 00 Human hair, unworked, whether or not washed or scoured; waste of human hair.	A

H.S CODE		DESCRIPTION	CATEGORY
05.02		Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	
	05 02 10 00	- Pigs', hogs' or boars' bristles and hair and waste thereof	X
	05 02 90 00	- Other	A
05.04		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	
	05 04 00 10	- - - Guts	A
	05 04 00 20	- - - Stomachs	A
	05 04 00 90	- - - Other	A
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.	
	05 05 10 00	- Feathers of a kind used for stuffing; down	A
	05 05 90 00	- Other	A
05.06		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
	05 06 10 00	- Ossein and bones treated with acid	A
	05 06 90 00	- Other	B
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.	
	05 07 10 00	- Ivory; ivory powder and waste	A
		- Other:	
	05 07 90 10	- - - Tortoise-shell, whalebone and whalebone hair or other marine mammal; waste and powder	A
	05 07 90 20	- - - Horn, antlers, hooves, nails, claws and beaks waste and powder	A
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.	
	05 08 00 10	- - - Coral	A
	05 08 00 20	- - - Black coral	A
	05 08 00 30	- - - Shells of molluscs, crustaceans or echinoderms	A
	05 08 00 90	- - - Other	B

H.S CODE		DESCRIPTION	CATEGORY
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.	
	05 10 00 10	- - - Ambergris, castoreum , civet and musk	B
	05 10 00 90	- - - Bile, whether or not dried	B
07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
	07 10 40 00	- Sweet corn	A
07.11		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.	
	07 11 90 00	- Other vegetables; mixtures of vegetables	B
09.03	09 03 00 00	Mate.	B
12.12		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	
	12 12 20 00	- Seaweeds and other algae	B
13.02		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 :	
	13 02 12 00	-- Of liquorice	A
	13 02 13 00	-- Of hops	A
		-- Other :	
	13 02 19 20	--- Ginseng extract	A
	13 02 19 30	--- Tahinah (sesame sap)	B
	13 02 19 40	--- Aloes	A
	13 02 19 50	--- Myrrh	A
	13 02 19 60	--- Mannite	A
	13 02 19 70	--- Other medical extracts	B
	13 02 19 90	--- Other	B
	13 02 20 00	- Pectic substances, pectinates and pectates	B
		- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
	13 02 31 00	-- Agar-agar	B

H.S CODE		DESCRIPTION	CATEGORY
	13 02 32 00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	B
	13 02 39 00	- - Other	B
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).	
	14 01 10 00	- Bamboos	B
	14 01 20 00	- Rattans	B
		- Other:	
		- - Other:	
	14 01 90 10	- - - Osier	A
	14 01 90 20	- - - Reeds	A
	14 01 90 90	- - - Other	A
14.04		- Vegetable products not elsewhere specified or included.	
	14 04 20 00	- Cotton linters	A
		- Other:	
		- - Other:	
	14 04 90 10	- - - Hard seeds, pips, Hulls and nuts for carving, of a kind used in manufacture of buttons, beads, rosaries etc.	B
	14 04 90 90	- - - Other	B
15.05	15 05 00 00	Wool grease and fatty substances derived therefrom (including lanolin).	B
15.06	15 06 00 00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	A
15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
	15 15 90 00	- Other	A
15.16		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.	
	15 16 20 00	- Vegetable fats and oils and their fractions	A
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:	
	15 17 10 10	- - - Of animals origin	B
	15 17 10 20	- - - Of vegetable origin	B
		- Other:	

H.S CODE		DESCRIPTION	CATEGORY
		-- Other:	
	15 17 90 10	--- Liquid margarine	B
	15 17 90 90	--- Other	A
15.18	15 18 00 00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; 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.	A
15.20		Glycerol, crude; glycerol waters and glycerol lyes.	
	15 20 00 10	--- Crude glycerol	A
	15 20 00 20	--- Glycerol waters and glycerol lyes	A
15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
	15 21 10 00	- Vegetable waxes	A
		- Other :	
	15 21 90 10	--- Spermaceti, crude, pressed or refined, or coloured	A
	15 21 90 20	--- Beeswax, whether or not coloured	A
	15 21 90 40	--- Other insect waxes, whether or not coloured	A
15.22		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	
	15 22 00 10	--- Degras (fish oil treated with nitric acid)	A
17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	
		- Raw sugar not containing added flavouring or colouring matter:	
		-- Cane sugar:	
	17 01 11 10	--- For industrial refining and filtering	A
	17 01 11 90	--- Other	A
		-- Beet sugar:	
	17 01 12 10	--- For industrial refining and filtering	A
	17 01 12 90	--- Other	A
		- Other:	
	17 01 91 00	-- Containing added flavouring or colouring matter	A
		-- Other:	
		--- Filtered (refined):	
	17 01 99 11	---- Crystals	A
	17 01 99 12	---- Moulds	A

H.S CODE		DESCRIPTION	CATEGORY
	17 01 99 13	---- Castor	A
	17 01 99 20	--- Rock candy (Sugar candy), neither flavoured nor coloured	A
	17 01 99 30	--- Chemically pure sucrose	A
	17 01 99 90	--- Other	A
17.02		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.	
		- Other, including invert sugar and other sugar syrup blends containing in the dry state 50% by weight of fructose:	
		-- Other:	
	17 02 90 10	--- Maltose, whether or nor chemically pure	A
17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
	17 04 10 00	- Chewing gum, whether or not sugar-coated	RC
		- Other:	
	17 04 90 10	--- Candies, drops and bonbons	RC
	17 04 90 20	--- Toffee (caramels), turkish delight, nougat	RC
	17 04 90 30	--- Almond candy, pistachio candy and the like	RC
	17 04 90 40	--- Fruit jellies, fruit pastes, liquorice sugar confectionery form	RC
	17 04 90 50	--- Cough drops	RC
	17 04 90 60	--- Halawa tahiniah	RC
	17 04 90 70	--- Candies powder containing fruit flavour	RC
	17 04 90 80	--- White Chocolate containing alcohol	X
	17 04 90 90	--- Other	RC
18.01	18 01 00 00	Cocoa beans, whole or broken, raw or roasted.	B
18.02	18 02 00 00	Cocoa shells, husks, skins and other cocoa waste.	A
18.03		Cocoa paste, whether or not defatted.	
	18 03 10 00	- Not defatted	A
	18 03 20 00	- Wholly or partly defatted	A
18.04	18 04 00 00	Cocoa butter, fat and oil.	A
18.05	18 05 00 00	Cocoa powder, not containing added sugar or other sweetening matter.	A
18.06		Chocolate and other food preparations containing cocoa.	
		- Cocoa powder, containing added sugar or other sweetening matter:	

H.S CODE		DESCRIPTION	CATEGORY
	18 06 10 10	- - -Containing peptone or milk	A
	18 06 10 90	- - - Other	A
		- 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:	
	18 06 20 10	- - - Powders for making ice-cream containing cocoa	B
	18 06 20 20	- - - Confectionery products containing cocoa	RC
	18 06 20 30	- - - Cocoa products of concentrated liquid or paste containing cocoa	RC
	18 06 20 90	- - - Other	RC
		- Other, in blocks, slabs or bars:	
		- - Filled:	
	18 06 31 10	- - - Containing alcohol	X
	18 06 31 90	- - - Other	RC
		- - Not filled:	
	18 06 32 10	- - - Containing alcohol	X
	18 06 32 90	- - - Other	RC
		- Other:	
	18 06 90 10	- - - Powders for making ice-cream containing cocoa	RC
	18 06 90 20	- - - Confectionery products containing cocoa	RC
	18 06 90 30	- - - Cocoa products of concentrated liquid or paste containing cocoa	B
	18 06 90 90	- - - Other	RC
19.01		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 04.01 to 04.04, not containing coca or containing less than 5% by weight of coca calculated on a totally defatted basis, not elsewhere specified or included.	
		- Preparations for infant use, put up for retail sale:	
	19 01 10 10	- - - Infants food based on milk or malted milk prepared as substitutes of mother milk, not containing cocoa	A
	19 01 10 20	- - - Infants food based on milk or malted milk prepared as substitutes of mother milk, containing less than 5% by weight of cocoa	A
	19 01 10 90	- - - Other	A
		- Mixes and doughs for the preparation of bakers' wares of heading 19.05:	

H.S CODE		DESCRIPTION	CATEGORY
	19 01 20 10	- - - Cereal and flour mixes with fruit flour containing added cocoa powder	RC
	19 01 20 20	- - - Ready-mixed doughs consisting essentially of cereal flour with sugar , fat, eggs or fruit	RC
	19 01 20 90	- - - Other	A
		- Other:	
	19 01 90 10	- - - Racahout	A
	19 01 90 20	- - - Malted milk	A
	19 01 90 30	- - - Powder for making ice cream	B
	19 01 90 90	- - - Other	A
19.02		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:	
		- - Containing eggs:	
	19 02 11 10	- - - Macaroni, noodles and the like such as spaghetti and cannelloni, in shape of shells, stars, letters and the like	RC
	19 02 11 20	- - - Edible pastas, frozen	B
	19 02 11 30	- - - Chips of potato flour, macaroni-shaped, not ready	B
	19 02 19 10	- - - Macaroni, vermicelli and the like such as spaghetti or cannelloni in shape of shells, stars, letters and the like	RC
	19 02 19 20	- - - Edible pastas, frozen	B
	19 02 19 30	- - - Chips of potato flour, macaroni-shaped, not ready	B
	19 02 19 90	- - - Other	B
		- Stuffed pasta, whether or not cooked or otherwise prepared:	
	19 02 20 10	- - - Stuffed With meat	A
	19 02 20 20	- - - Stuffed With fish, crustaceans and molluscs	A
	19 02 20 90	- - - Other	A
	19 02 30 00	- Other pasta	A
	19 02 40 00	- Couscous	B
19.03	19 03 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	B
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 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 :	

H.S CODE		DESCRIPTION	CATEGORY
	19 04 10 10	--- Containing cocoa	RC
		--- Other:	
	19 04 10 91	---- Corn flakes and the like	B
	19 04 10 99	---- Other	B
		- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
		--- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes:	
	19 04 20 19	---- Other	A
		--- Roasted cereal flakes or swelled cereals:	
	19 04 20 21	---- containing cocoa	B
	19 04 20 29	---- Other	B
		- Bulgur wheat:	
	19 04 30 10	--- containing cocoa	B
	19 04 30 90	--- Other	B
		- Other:	
	19 04 90 10	--- containing cocoa	B
	19 04 90 90	--- Other	B
19.05		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.	
	19 05 10 00	- Crispbread	A
	19 05 20 00	- Gingerbread and the like	A
		- Sweet biscuits; waffles and wafers:	
	19 05 31 00	-- Sweet biscuits	RC
	19 05 32 00	-- Waffles and wafers	RC
		- Rusks, toasted bread and similar toasted products:	
	19 05 40 10	--- Rusks	RC
	19 05 40 90	--- Other	RC
		- Other:	
	19 05 90 10	--- Ordinary bread of any kind	RC
	19 05 90 20	--- Gluten bread diabetics	B
	19 05 90 30	--- pastry (except waffles and wafers) including pizzas	B
	19 05 90 40	--- Eastern sweetmeats (kunafah, baklawah and the like)	B
	19 05 90 50	--- Cake (gateau) and the like	B
	19 05 90 60	--- Empty cachets of a kind suitable for pharmaceutical use	B

H.S CODE		DESCRIPTION	CATEGORY
	19 05 90 70	--- sealing wafers	B
	19 05 90 80	--- Crisp savoury food products (for example, pop corn, chips & the like), ready for direct consumption	B
		--- Other:	
	19 05 90 91	---- Unleavened bread	B
	19 05 90 92	---- Pretzels bread	A
	19 05 90 93	---- Ordinary biscuits, whether or not salted	RC
	19 05 90 99	---- Other	B
20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
	20 04 10 00	- Potatoes	B
20.05		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
	20 05 20 00	- Potatoes	B
	20 05 80 00	- Sweet corn (<i>Zea mays var. saccharata</i>)	B
20.08		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:	
	20 08 11 20	--- Peanut butter	B
		- Other, including mixtures other than those of subheading 2008.19:	
	20 08 91 00	-- Palm hearts	B
21.01		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:	
	21 01 11 00	-- Extracts, essences and concentrates	B
		-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:	
	21 01 12 10	--- Nescafe, yuban, maxweell, etc	RC
	21 01 12 20	--- Coffee paste	RC
	21 01 12 90	--- Other	RC

H.S CODE		DESCRIPTION	CATEGORY
		- Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate:	
	21 01 20 10	- - - Tea preparations	B
	21 01 20 90	- - - Other	B
		- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	21 01 30 10	- - - Roasted chicory and other roasted coffee substitutes	B
	21 01 30 20	- - - Chicory extracts or other coffee substitutes, and extracts, essences and concentrates thereof	B
21.02		Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02) ; prepared baking powders.	
	21 02 10 00	- Active yeasts	B
		- Inactive yeasts; other single-cell micro-organisms, dead:	
	21 02 20 10	- - - Inactive yeasts for human consumption	A
	21 02 20 20	- - - Inactive yeasts and other single-cell micro-organisms, dead	B
	21 02 20 90	- - - Other	B
		- Prepared baking powders:	
	21 02 30 10	- - - Baking powder	B
	21 02 30 20	- - - Anras yeast	B
	21 02 30 90	- - - Other	B
21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
	21 03 10 00	- Soya sauce	B
	21 03 20 00	- Tomato ketchup and other tomato sauces	B
		- Mustard flour and meal and prepared mustard:	
	21 03 30 10	- - - Mustard flour	A
	21 03 30 20	- - - Prepared mustard	B
		- Other:	
	21 03 90 10	- - - Mayonnaise	B
	21 03 90 20	- - - chili sauce	B
	21 03 90 30	- - - celery salt	B
	21 03 90 90	- - - Other	B
21.04		Soups and broths and preparations therefor; homogenised composite food preparations.	
	21 04 10 00	- Soups and broths and preparations thereof	B
	21 04 20 00	- Homogenised composite food preparations	B

H.S CODE		DESCRIPTION	CATEGORY
21.05	21 05 00 00	Ice cream and other edible ice, whether or not containing cocoa	A
21.06		Food preparations not elsewhere specified or included.	
	21 06 10 00	- Protein concentrates and textured protein substances	B
		- Other:	
	21 06 90 10	--- Powder for making table cream	B
	21 06 90 20	--- Powder for making table jelly	B
	21 06 90 30	--- Powder for making ice cream	B
	21 06 90 50	--- Preparation based on butter or other fats oil derived from milk and used for baker's wares	B
	21 06 90 60	--- Pastes based on sugar, containing added fat in a relatively large proportion and sometimes sugar confectionery but used as fillings, etc, for chocolates, fancy biscuits, pies	B
	21 06 90 70	--- Sweets, gume and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar	A
	21 06 90 80	--- Preparations (e.g., tablets) consisting of saccharin	B
		--- Other:	
	21 06 90 91	---- Edible tablets with a D1682basis of natural or artificial perfumes (e.g. vanillin)	B
	21 06 90 92	---- Preparations for making lemonades or other soft drinks	B
	21 06 90 93	---- Preparations often referred to as food supplements, based on extracts from plants, fruit concentrates, honey, fructose	B
	21 06 90 94	---- Natural honey enriched with bees royal jelly	B
	21 06 90 95	---- Proteins hydrolysates consisting mainly of a mixture of amino-acid and sodiumchorid used in food preparations	B
	21 06 90 96	---- Muscle growing Preparations	B
	21 06 90 99	---- Other	B
22.01		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
		- Mineral waters and aerated waters:	
	22 01 10 10	--- Natural mineral waters	B
	22 01 10 20	--- Artificial mineral waters	B
	22 01 10 30	--- Aerated waters	B
		- Other:	
	22 01 90 10	--- Ordinary natural waters	B
	22 01 90 90	--- Other	B

H.S CODE		DESCRIPTION	CATEGORY
22.02		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:	
	22 02 10 10	- - - Mineral waters, flavoured or sweetened	B
		- - - Aerated waters, flavoured or sweetened:	
	22 02 10 21	- - - - Lemonade	B
	22 02 10 22	- - - - Orange drink (e.g. miranda)	B
	22 02 10 23	- - - - cola	B
	22 02 10 29	- - - - Other	B
	22 02 10 90	- - - Other	B
		- Other:	
	22 02 90 10	- - - Non-alcoholic beverages, based on milk	B
	22 02 90 20	- - - Beverages, based on cocoa	B
	22 02 90 60	- - - Non-aerated beverages, sweetened with fruit flavour	B
	22 02 90 70	- - - Non-alcoholic beer	B
	22 02 90 90	- - - Other	B
22.03	22 03 00 00	Beer made from malt.	X
22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
	22 04 10 00	- Sparkling wine	X
		- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
	22 04 21 00	- - In containers holding 2 L or less	X
	22 04 29 00	- - Other	X
	22 04 30 00	- Other grape must	X
22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
	22 05 10 00	- In containers holding 2 L or less	X
	22 05 90 00	- Other	X
22.08		Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	
	22 08 20 00	- Spirits obtained by distilling grape wine or grape marc	X
	22 08 30 00	- Whiskies	X
	22 08 40 00	- Rum and other spirits obtained by distilling fermented sugar-cane products	X
	22 08 50 00	- Gin and Geneva	X

H.S CODE		DESCRIPTION	CATEGORY
	22 08 60 00	- Vodka	X
	22 08 70 00	- Liqueurs and cordials	X
		- Other:	
		- - - Udenatured ethyl alcoholic of an alcoholic strength by volume of less than 80% vol:	
	22 08 90 11	- - - - for medical uses	A
	22 08 90 19	- - - - Other	A
23.01		Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
	23 01 20 00	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	A
23.08	23 08 00 00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	A
