TABLE II TO PROTOCOL A

<u>ICELAND</u>

Icelandic Customs Tariff Heading	Description of products	Duty
ex 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:	
	- Yogurt:	
0403.1011	Containing cocoa	*
	As beverage:	
0403.1021	Containing cocoa	*
0403.1022	Containing fruit or nut	*
	- Other:	
0403.9011	Containing cocoa	*
	As beverage:	
0403.9021	Containing cocoa	*
0403.9022	Containing fruit or nut	*
ex1702	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	FREE
	- 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	FREE
1704	Sugar confectionery (including white chocolate), not containing cocoa.	FREE
ex1806	Chocolate and other food preparations containing cocoa:	

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FREE = No fixed duty in accordance with Article 2.1 (a) applied

⁼ Fixed duty in accordance with Article 2.1 (a) in this Protocol

Icelandic Customs Tariff Heading	Description of products	Duty
	- 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:	
1806.2001	Paste of nougat in blocks of 5 kg or more	FREE
1806.2002	Powder for making desserts	FREE
1806.2003	Cocoa powder, excluding goods of heading 1901, containing 30% or more by weight 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.	*
1806.2004	 Cocoa powder, excluding goods 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. 	*
	Other:	
1806.2005	Other preparations, excluding goods of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder	*
1806.2006	Other preparations, excluding goods of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder	*
1806.2007	Breakfast cereals	FREE
1806.2009	Other	FREE
	- Other, in blocks, slabs or bars:	
	Filled:	
1806.3101	Filled chocolate in 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	FREE
1806.3202	Chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars	*

Icelandic Customs Tariff Heading	Description of products	Duty
1806.3203	Imitation chocolate in slabs or bars	*
1806.3209	Other	*
	- Other:	
	Substances for the manufacture of beverages:	
1806.9011	Prepared substances for beverages, with a basis of goods of headings 0401 to 0404, containing 5% or more by weight of cocoa powder calculated on a totally defatted basis, not elsewhere specified or included, 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	FREE
1806.9019	Other	FREE
	Other:	
1806.9022	Food specially prepared for dietetic purposes	*
1806.9023	Easter eggs	*
1806.9027	Breakfast cereal	FREE
1806.9028	Cocoa powder, excluding goods 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	*
1806.9029	Cocoa powder, excluding goods 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	*
1806.9039	Other	*

Icelandic Customs Tariff Heading	Description of products	Duty
ex1901	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:	
1901.1000	- Preparations for infant use, put up for retail sale	FREE
	- Mixes and doughs for the preparation of bakers' wares of heading 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 crispbread of heading 1905.1000	FREE
1901.2012	For the preparation of gingerbread and the like of heading 1905.2000	*
1901.2013	For the preparation of sweet biscuits of heading 1905.3011 and 1905.3029 and the like	*
1901.2014	For the preparation of ginger snaps of heading 1905.3021	*
1901.2015	For the preparation of waffles and wafers of heading 1905.3030	*
1901.2016	For the preparation of rusks, toasted bread and similar toasted bread of heading 1905.4000	*
1901.2017	For the preparation of bread of heading 1905.9011 with filling based on butter or dairy products	*
1901.2018	For the preparation of bread of heading 1905.9019	*
1901.2019	For the preparation of plain biscuits of heading 1905.9020	*
1901.2021	For the preparation of savoury and salted biscuits of heading 1905.9030	FREE
1901.2022	For the preparation of cakes and pastry of heading 1905.9040	*
1901.2023	Mixes and doughs, containing meat, for the preparation of	*

Icelandic Customs Tariff Heading	Description of products	Duty
	pizza and the like of heading 1905.9051	
1901.2024	 Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059	*
1901.2025	 For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	FREE
1901.2029	 For the preparation of products of heading 1905.9090	*
	 Other:	
1901.2031	 For the preparation of crispbread of heading 1905.1000	FREE
1901.2032	 For the preparation of gingerbread and the like of heading 1905.2000	FREE
1901.2033	 For the preparation of sweet biscuits of heading 1905.3011 and 1905.3029 and the like	FREE
1901.2034	 For the preparation of ginger snaps of heading 1905.3021	FREE
1901.2035	 For the preparation of waffles and wafers of heading 1905.3030	FREE
1901.2036	 For the preparation of rusks, toasted bread and similar toasted bread of heading 1905.4000	FREE
1901.2037	 For the preparation of bread of heading 1905.9011 with filling based on butter or dairy products	FREE
1901.2038	 For the preparation of bread of heading 1905.9019	FREE
1901.2039	 For the preparation of plain biscuits of heading 1905.9020	FREE
1901.2041	 For the preparation of savoury and salted biscuits of heading 1905.9030	FREE
1901.2042	 For the preparation of cakes and pastry of heading 1905.9040	FREE
1901.2043	 Mixes and doughs, containing meat, for the preparation of pizza and the like of heading 1905.9051	FREE
1901.2044	 Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
1901.2045	For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	FREE
1901.2049	For the preparation of products of heading 1905.9090	FREE
	- Other:	
	Substances for the manufacture of beverages:	
	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, not elsewhere specified or included, added sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter:	
ex1901.9011	Food preparations of goods of headings 0401 to 0404, not containing cocoa	FREE
1901.9019	Other	FREE
	Other:	
ex1901.9020	Malt extract	FREE
ex1901.9020	Powder for making desserts	FREE
ex1901.9020	Preparations of goods in headings 0401 to 0404 not containing cocoa	FREE
ex1901.9020	Powder for making ice-cream, not containing cocoa	FREE
ex1901.9020	Other, excluding preparations of goods in headings 0401 to 0404 containing cocoa	FREE
ex1902	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	FREE
	- Stuffed pasta, whether or not cooked or otherwise prepared:	

Icelandic Customs Tariff Heading	Description of products	Duty
	With fish, crustaceans, molluses and other aquatic invertebrates:	
1902.2019	Other	FREE
	With 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	FREE
	Stuffed with cheese:	
1902.2031	Containing more than 3% of cheese	*
1902.2039	Other	FREE
	Stuffed with meat and cheese:	
	In a proportion exceeding 20% by weight of meat and cheese:	
ex1902.2041	Not containing more than 20% by weight of meat	*
1902.2042	Containing a total of 3% up to and including 20% by weight of meat and cheese	*
1902.2049	Other	FREE
1902.2050	Other	FREE
	- Other pasta:	
1902.3010	With fish, crustaceans, molluses and other aquatic invertebrates	FREE
	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	FREE
	With cheese:	
1902.3031	In a proportion exceeding 3% by weight	*
1902.3039	Other	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
	With meat and cheese:	
1902.3041	In a proportion of 3% up to and including 20% by weight, total	*
1902.3049	Other	FREE
1902.3050	Other	FREE
	- Couscous:	
1902.4010	With fish, crustaceans, molluscs and other aquatic invertebrates	FREE
	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	FREE
1902.4030	Other	FREE
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	FREE
ex1904	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), precooked or otherwise prepared, not elsewhere specified or included:	
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904.1001	Snacks, such as flakes, screws, rings, cones, sticks, and the like	FREE
1904.1002	Breakfast cereals	FREE
1904.1009	Other	FREE
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
1904.2001	Based on swelled or roasted cereals or cereal products	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
	- Bulgur wheat:	
1904.3001	Containing meat in a proportion of 3% up to and including 20% by weight	*
1904.3009	Other	FREE
	- Other:	
1904.9001	Containing meat in a proportion of 3% up to and including 20% by weight	*
1904.9009	Other	FREE
ex1905	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:	
1905.1000	- Crispbread	FREE
1905.2000	- Gingerbread and the like	*
	- Sweet biscuits; waffles and wafers:	
	Sweet biscuits:	
1905.3110	Coated or covered with chocolate or with fondants containing cocoa	*
	Other:	
1905.3121	Ginger snaps	*
1905.3122	Sweet biscuits and cookies, containing less than 20% of sugar	*
1905.3129	Other sweet biscuits and cookies	*
	Waffles and wafers;	
1905.3201	Coated or covered with chocolate or with fondants containing cocoa	*
1905.3209	Other	*
1905.4000	- Rusks, toasted bread and similar toasted products	*

Icelandic Customs Tariff Heading	Description of products	Duty
ex2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	- Other	
2001.9001	Sweet corn (Zea mays var. saccharata)	FREE
ex2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:	
	- Peas (Pisum sativum):	
ex2005.4000	Preparations solely of peas	FREE
	- Beans (Vigna spp., Phaseolus spp.):	
	Other:	
ex2005.5900	Preparations based solely on bean flour	FREE
2005.6000	- Asparagus	FREE
2005.7000	- Olives	FREE
2005.8000	- Sweet corn (Zea mays var. saccharata)	FREE
	- Other vegetables and mixtures of vegetables:	
	Containing meat in a proportion of 3% up to and including 20% by weight:	
ex2005.9001	Mixtures of vegetables which have potato chips as a basic ingredient	*
ex2005.9001	Mixtures based on vegetables flour	*
	Other:	
ex 2005.9009	Mixtures of vegetables which have potato chips as a basic ingredient	FREE
ex2005.9009	Mixtures based on vegetables flour	FREE
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
ex2008	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	
	- 2008.19:	
2008.9100	Palm hearts	FREE
	Other:	
	Other:	
ex2008.9909	Other edible parts of plants, n.e.s	FREE
ex2101	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:	
2101.1100	Extracts, essences and concentrates	FREE
	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:	
	Containing by weight 1.5% or more of milk fat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch:	
ex2101.1201	Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient	FREE
	Other:	
ex2101.1209	Coffee pastes consisting of mixtures of ground, roasted coffee with vegetable fats and sometimes other ingredient	FREE
	- 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:	

Icelandic Customs Tariff Heading	Description of products	Duty
	Containing by weight 1.5% or more of milk fat, 2.5% or more of milk protein, 5% or more of sugar or 5% or more of starch:	
ex2101.2001	Tea preparations consisting of a mixture of tea, milk powder and sugar	FREE
	Other:	
ex2101.2009	Tea preparations consisting of a mixture of tea, milk powder and sugar	FREE
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
2101.3001	Other roasted coffee substitutes, excluded chicory roots, and extracts, essences and concentrates of other roasted coffee substitutes, excluded chicory roots	FREE
2101.3009	Other	FREE
ex2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:	
	- Active yeasts:	
2102.1001	Other than for baking of bread, excluded yeasts for use in animal fodder	FREE
2102.1009	Other	FREE
	- Inactive yeasts; other single-cell micro-organisms, dead:	
2102.2001	Inactive yeasts	FREE
	- Prepared baking powders:	
2102.3001	In retail packings of 5 kg or less	FREE
2102.3009	Other	FREE
ex2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
2103.2000	- Tomato ketchup and other tomato sauces	FREE
	- Other:	

Icelandic Customs Tariff Heading	Description of products	Duty
2103.9010	Preparations of vegetable sauces with the basic ingredients of flour, meal, starch or malt extract	FREE
ex2104	Soups and broths and preparations therefor; homogenised composite food preparations:	
	- Soups and broths and preparations therefor:	
2104.1001	Preparations of vegetable soups with the basic ingredients of flour, meal, starch or malt extract	*
	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	*
ex2106	Food preparations not elsewhere specified or included:	
2106.1000	- Protein concentrates and textured protein substances	FREE
	- Other:	
	Fruit juices, prepared or mixed more than specified in 2009:	
2106.9011	Unfermented and not containing sugar, in containers of 50 kg or more	FREE
2106.9019	Other	FREE
	Preparations for making beverages:	
2106.9021	Non-alcoholic preparations (concentrated extracts)	FREE
2106.9022	Flavoured or coloured syrup	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
2106.9023	Mixtures of plants or parts of plants, whether or not mixed with extracts from plants, for the preparations of plant broths	FREE
2106.9024	Specially prepared as infant food or for dietetic purposes	FREE
2106.9025	other nutritive elements, also vitamins, minerals, vegetable	FREE
	fibres, polyunsaturated fatty acids and flavouring matter	
2106.9026	Prepared substances for beverages, of ginseng extract mixed with other ingredients, e. g. glucose or lactose	FREE
	Compound alcoholic preparations, of an alcoholic strength by volume of more than 0,5 %, of a kind used for the manufacture of beverages:	
2106.9031	Of an alcoholic strength by volume of more than 0,5 % up to and including 2,25 % vol	FREE
2106.9032	Of an alcoholic strength by volume of up to 15% vol	FREE
2106.9033	Of an alcoholic strength by volume of 15 % up to and including 22 % vol	FREE
2106.9034	Of an alcoholic strength by volume of more than 22 % up to and including 32 % vol	FREE
2106.9035	Of an alcoholic strength by volume of more than 32 % up to and including 40 % vol	FREE
2106.9036	Of an alcoholic strength by volume of more than 40 % up to and including 50 % vol	FREE
2106.9037	Of an alcoholic strength by volume of more than 50 % up to and including 60 % vol	FREE
2106.9038	Other	FREE
2106.9039	Other	FREE
	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	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
2106.9048	Other, containing milk powder, egg white or egg yolks	*
2106.9049	Other, not containing milk powder, egg white or egg yolks	FREE
2106.9061	Candy, containing neither sugar nor cocoa	FREE
2106.9062	Fruit soups and porridge	FREE
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 2009:	
	- Waters,including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
	Carbonated beverages:	
2202.1011	In disposable packings of steel	FREE
2202.1012	In disposable packings of aluminium	FREE
2202.1013	In disposable packings of glass exceeding 500 ml .	FREE
2202.1014	In disposable packings of glass not exceeding 500 ml	FREE
2202.1015	In disposable packings of plastics, coloured	FREE
2202.1016	In disposable packings of plastics,not coloured	FREE
2202.1019	Other	FREE
	Specially prepared as infant food or for dietetic purposes:	
2202.1021	In packings of paperboard	FREE
2202.1022	In disposable packings of steel	FREE
2202.1023	In disposable packings of aluminium	FREE
2202.1024	In disposable packings of glass exceeding 500 ml	FREE
2202.1025	In disposable packings of glass not exceeding 500 ml	FREE
2202.1026	In disposable packings of plastics, coloured	FREE
2202.1027	In disposable packings of plastics,not coloured	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
2202.1029	Other	FREE
	Other:	
2202.1091	In packings of paperboard	FREE
2202.1092	In disposable packings of steel	FREE
2202.1093	In disposable packings of aluminium	FREE
2202.1094	In disposable packings of glass exceeding 500ml	FREE
2202.1095	In disposable packings of glass not exceeding 500 ml	FREE
2202.1096	In disposable packings of plastics, coloured	FREE
2202.1097	In disposable packings of plastics,not coloured	FREE
2202.1099	Other	FREE
	- Other:	
	Of dairy products with other ingredients,provided that he 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 exceeding 500 ml	*
2202.9015	In disposable packings of glass not exceeding 500 ml	*
2202.9016	In disposable packings of plastics, coloured	*
2202.9017	In disposable packings of plastics,not coloured	*
2202.9019	Other	*
	Specially prepared as infant food or for dietetic purposes:	
2202.9021	In packings of paperboard	FREE
2202.9022	In disposable packings of steel	FREE
2202.9023	In disposable packings of aluminium	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
2202.9024	In disposable packings of glass exceeding 500 ml	FREE
2202.9025	In disposable packings of glass not exceeding 500 ml	FREE
2202.9026	In disposable packings of plastics, coloured	FREE
2202.9027	In disposable packings of plastics,not coloured	FREE
2202.9029	Other	FREE
	Other:	
2202.9091	In packings of paperboard	FREE
2202.9092	In disposable packings of steel	FREE
2202.9093	In disposable packings of aluminium	FREE
2202.9094	In disposable packings of glass exceeding 500 ml	FREE
2202.9095	In disposable packings of glass not exceeding 500 ml	FREE
2202.9096	In disposable packings of plastics, coloured	FREE
2202.9097	In disposable packings of plastics,not coloured	FREE
2202.9099	Other	FREE
2203	Beer made from malt.	FREE
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009.	FREE
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	FREE
2206	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	FREE
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	FREE

Icelandic Customs Tariff Heading	Description of products	Duty
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	FREE