

ANNEX II

REFERRED TO IN ARTICLE 7

PROCESSED AGRICULTURAL PRODUCTS

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Article 1

Price Compensation Measures

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, the Agreement does not preclude:

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

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

Article 2

Tariff Concessions by EFTA

Taking into account the provisions laid down in Article 1, the EFTA States shall accord treatment no less favourable than that accorded to the European Union for products originating in Montenegro and listed in Table 1.

Article 3

Tariff Concessions by Montenegro

1. Montenegro shall apply reduced customs duties on imports of certain agricultural products originating in the EFTA States, in accordance with Table 2.

2. By 1 January 2015, the EFTA States shall be accorded the same treatment as the treatment Montenegro grants to the European Union as of 2012. The tariff reductions shall take place in four equal steps, starting from the date of entry into force of the Agreement. The next instalments shall be implemented on 1 January 2013 and on 1 January 2014.

Article 4

Notification

1. The EFTA States shall notify Montenegro of all measures applied under Article 1 at an early stage before their entry into force.
2. The Parties shall inform each other of all changes in treatment accorded to the European Union.

Article 5

Consultations

The EFTA States and Montenegro shall periodically review the development of their trade in products covered by this Annex. In light of these reviews and taking into account the arrangements between the Parties and the European Union and in the 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.

TABLE 1

TARIFF CONCESSIONS – EFTA

Tariff 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 0403.10	- Yogurt: -- Flavoured or containing added fruit, nuts or cocoa	*	*	*
ex 0403.90	- Other: -- Flavoured or containing added fruit, 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⁾

Tariff heading	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
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
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.40	- 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 0711.90	- 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 ¹⁾
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:			
1302.12	-- Of liquorice	FREE	FREE	FREE
1302.13	-- Of hops	FREE	FREE	FREE
1302.19	-- Other	FREE	FREE	FREE
1302.20	- Pectic substances, pectinates and pectates	FREE	FREE	FREE
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:			
1302.31	-- Agar-agar	FREE	FREE	FREE
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	FREE	FREE	FREE

Tariff heading	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
1302.39	-- 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⁾
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 1516.20	- Vegetable fats and oils and their fractions: -- Hydrogenated castor 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 1517.10	- Margarine, excluding liquid margarine: -- Containing more than 10% but not more than 15% by weight of milk fats	*	*	*
ex 1517.90	- Other: -- Containing more than 10% but not more than 15% by weight of milk fats -- Mixtures and edible preparations used as mould release oil or separating oil	* 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 1518.00	- Linoxyn	FREE	FREE	FREE

Tariff heading	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
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.			
1702.50 ex 1702.90	- Chemically pure fructose	FREE	FREE ¹⁾	FREE
	- 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⁾
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	FREE	*	*
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.			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	FREE	FREE	*
1806.20	- 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:			
1806.31	-- Filled	*	*	*
1806.32	-- Not filled	(*)	*	*
1806.90	- Other	(*)	*	*

Tariff heading	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
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.			
1901.10	- Preparations for infant use, put up for retail sale	FREE	*	*
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	(*)	*	*
1901.90	- 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:			
1902.11	-- Containing eggs	*	*	*
1902.19	-- Other	FREE	*	*
ex 1902.20	- 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	(*)	*	*
1902.30	- Other pasta	(*)	*	*
1902.40	- Couscous	(*)	*	*
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	FREE	*	FREE

Tariff heading	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
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.			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	FREE	FREE ¹⁾	*
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	FREE	*	*
1904.30	- Bulgur wheat	(*)	*	*
1904.90	- 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.			
1905.10	- Crispbread	FREE	*	*
1905.20	- Gingerbread and the like	*	*	*
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits	*	*	*
1905.32	-- Waffles and wafers	*	*	*
1905.40	- Rusks, toasted bread and similar toasted products	*	*	*
1905.90	- Other	(*)	*	(*) ¹⁾
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
ex 2001.90	- Other: -- 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	FREE	(*)	FREE

Tariff heading	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.90	- 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 2004.10	- Potatoes: -- Edible preparations composed of flour, meal or flakes based on potatoes	FREE	*	*
ex 2004.90	- Other vegetables and mixtures of 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 2005.20	- Potatoes: -- Edible preparations composed of flour, meal or flakes based on potatoes	*	*	*
2005.80	- 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 2006.00	- 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.			
2007.10	- Homogenised preparations - Other:	FREE	*	*
2007.91	-- Citrus fruit	FREE	FREE	(*)
2007.99	-- Other	FREE	(*)	(*)

Tariff heading	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
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.			
ex 2008.11	<ul style="list-style-type: none"> - 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 2008.19: -- Palm hearts -- Other: --- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>) 	<p>FREE</p> <p>FREE</p> <p>FREE</p> <p>FREE</p>	<p>FREE</p> <p>*</p> <p>FREE¹⁾</p> <p>*</p>	<p>*</p> <p>FREE</p> <p>FREE</p> <p>FREE</p>
21.01	<p>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.</p> <ul style="list-style-type: none"> - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: -- Extracts, essences and concentrates -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee - 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 - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof 	<p>FREE</p> <p>FREE</p> <p>FREE</p> <p>FREE</p>	<p>FREE</p> <p>FREE</p> <p>FREE</p> <p>FREE</p>	<p>FREE</p> <p>(*)</p> <p>(*)</p> <p>FREE</p>

Tariff heading	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts	FREE	FREE	FREE ²⁾
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	FREE ¹⁾	FREE ¹⁾
2102.30	- Prepared baking powders	FREE	FREE	FREE
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	- Soya sauce	FREE	FREE	FREE
2103.20	- Tomato ketchup and other tomato sauces	FREE	(*)	FREE
2103.30	- Mustard flour and meal and prepared mustard	FREE	FREE	FREE ¹⁾
2103.90	- Other	(*)	(*)	FREE
21.04	Soups and broths and preparations therefor; 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.			
2106.10	- Protein concentrates and textured protein substances	FREE	*	(*)
ex 2106.90	- Other: -- Other than flavoured or coloured sugar syrups	Excluded	(*)	(*)
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.			
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	FREE	FREE	FREE

Tariff heading	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.			
2208.20	- Spirits obtained by distilling grape wine or grape marc	FREE	FREE	FREE
2208.30	- Whiskies	FREE	FREE	FREE
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	FREE	FREE	FREE
2208.50	- Gin and Geneva	FREE	FREE	FREE
2208.60	- Vodka	FREE	FREE	FREE
2208.70	- Liqueurs and cordials	FREE	FREE	FREE
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	FREE	FREE	FREE

* = Duty in accordance with Articles 1 and 2.

FREE = No customs duty in accordance with Article 9 of the Agreement.

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

1) = Products for feed purposes: Norway: partial concessions; Switzerland: no concessions.

2) = Concessions not granted for baker's yeast and for products for feed purposes.

TABLE 2

TARIFF CONCESSIONS – MONTENEGRO

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
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 10	– Yogurt:		
0403 10 51 – 0403 10 99	--Flavoured or containing added fruit, nuts or cocoa	20	0
0403 90	– Other:		
0403 90 71 - 0403 90 99	--Flavoured or containing added fruit, nuts or cocoa	20	0
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.	0	0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	0	0
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 or parts of feathers.	0	0
0507	Ivory, tortoise-shell, whalebone and whalebone hairs, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	0	0
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.	0	0
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.	0	0

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
0710 40	– Sweet corn	20	0
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 90	– Other vegetables; mixtures of vegetables:		
0711 90 30	– – – Other vegetables; mixtures of vegetables:	20	0
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
	– Coffee, not roasted:		
0901 11 00	– – Not decaffeinated	0	0
0901 12 00	– – Decaffeinated	0	0
	– Coffee, roasted:		
0901 21 00	– Not decaffeinated	10	0
0901 22 00	– – Decaffeinated	10	0
0901 90	– Other:	10	0
0902	Tea, whether or not flavoured.	0	0
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.	0	0
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).	0	0
1404	Vegetable products not elsewhere specified or included.	0	0
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter- esterified, re-esterified or elaidinized, whether or not refined, but not further prepared.		
1516 20	– Vegetable fats and oils and their fractions:		

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
1516 20 10	-- Hydrogenated castor oil, so called "opal-wax"	0	0
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 10	- Margarine, excluding liquid margarine:		
1517 10 10	-- Containing, by weight, more than 10 % but not more than 15 % of milkfats	0	0
1517 90	- Other:		
1517 90 10	-- Containing, by weight, more than 10 % but not more than 15 % of milkfats	0	0
	-- Other:		
1517 90 93	--- Edible mixtures or preparations of a kind used as mould-release preparations	0	0
1518	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 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.		
1518 00 10	- Linoxyn	0	0
1520	Glycerol, crude; glycerol waters and glycerol lyes.	0	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	0	0
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	0	0
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 50	- Chemically pure fructose	0	0
1702 90	- Other, including invert sugar and other sugar and sugarsyrup blends containing in the dry state 50% by weight of fructose:		

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
1702 90 10	-- Chemically pure maltose	0	0
1704	Sugar confectionery (including white chocolate), not containing cocoa.	25	0
1803	Cocoa paste, whether or not defatted.	0	0
1804	Cocoa butter, fat and oil.	0	0
1805	Cocoa powder, not containing added sugar or other sweetening matter.	0	0
1806	Chocolate and other food preparations containing cocoa.		
1806 10	– Cocoa powder, containing added sugar or other sweetening matter	20	0
1806 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:		
1806 20 10	-- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milkfat	5	0
1806 20 30	-- Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat	10	0
	-- Other:		
1806 20 50	--- Containing 18% or more by weight of cocoa butter	10	0
1806 20 70	--- Chocolate milk crumb	10	0
1806 20 80	--- Chocolate flavour coating	10	0
1806 20 95	--- Other	10	0
	– Other, in blocks, slabs or bars:		
1806 31	-- Filled	25	0
1806 32	-- Not filled	25	0
1806 90	– Other	25	0
1901	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.		

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
1901 10	– Preparations for infant use, put up for retail sale	0	0
1901 20	– Mixes and doughs for the preparation of bakers' wares of heading 19.05	0	0
1901 90	– Other:		
	– – Malt extract:		
1901 90 11	– – – With a dry extract content of 90% or more, by weight	5	0
1901 90 19	– – – Other	5	0
	– – Other:		
1901 90 91	– – – Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1.5% milkfat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of headings 04.01 to 04.04	0	0
1901 90 99	– – – Other	5	0
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.	5	0
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms.	5	0
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, groats and meal), precooked or	5	0
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 10	– Crispbread	10	0
1905 20	– Gingerbread and the like	10	0
	– Sweet biscuits; waffles and wafers:		
1905 31	– – Sweet biscuits	10	0
1905 32	– – Waffles and wafers		

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
1905 32 05	-- With a water content exceeding 10%, by weight	10	0
	-- Other:		
	--- Completely or partially coated or covered with chocolate or other preparations containing cocoa:		
1905 32 11	---- In immediate packings of a net content not exceeding 85 g	10	0
1905 32 19	---- Other	10	0
	--- Other:		
1905 32 91	---- Salted, whether or not filled	10	0
	---- Other:		
1905 32 99 10	----- Sweet cornets	10	0
1905 32 99 90	----- Other	10	0
1905 40	- Rusks, toasted bread and similar toasted products	20	0
1905 90	- Other	10	0
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.		
2001 90	- Other:		
2001 90 30	-- Sweet corn (Zea mays var. saccharata); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	20	0
2001 90 40	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	20	0
2001 90 60	-- Palm hearts	20	0
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
2002 90	- Other	20	0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006.		
2004 10	- Potatoes:		
	-- Other:		
2004 10 91	--- In the form of flour, meal or flakes	20	0
2004 90	- Other vegetables and mixtures of vegetables:		
2004 90 10	-- Sweet corn (Zea mays var. saccharata)	20	0

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006.		
2005 20	– Potatoes:		
2005 20 10	– – In the form of flour, meal or flakes	20	0
2005 80	– Sweet corn (<i>Zea mays var. saccharata</i>)	20	0
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).		
2006 00	– Other:		
	– – With a sugar content exceeding 13%, by weight:		
2006 00 38	– – – Other, sweet corn (<i>Zea mays var. saccharata</i>)	20	0
	– – Other:		
2006 00 99	– – – Other - Sweet corn (<i>Zea mays var. saccharata</i>)	20	0
2007	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.		
2007 10	– Homogenised preparations	20	0
	– Other:		
2007 91	– – Citrus fruit	20	0
2007 99	– – Other:		
	– – – With a sugar content exceeding 30%, by weight:		
2007 99 10	– – – – Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing	20	0
2007 99 20	– – – – Chestnut purée and paste	20	0
	– – – – Other:		
2007 99 31	– – – – – Of cherries	20	0
2007 99 33	– – – – – Of strawberries	20	0
2007 99 35	– – – – – Of raspberries	20	0
2007 99 39	– – – – – Other	20	0
	– – – With a sugar content exceeding 13% but not exceeding 30%, by weight:		

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
2007 99 55	----- Apple purée, including compotes	20	0
2007 99 57	----- Other	20	0
	---- Other:		
2007 99 93	----- Of tropical fruit and tropical nuts	20	0
2007 99 97	----- Other	5	0
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 11	-- Groundnuts:		
2008 11 10	--- Peanut butter	20	0
	--- Other, in immediate packings of a net content:		
2008 11 91	----- Exceeding 1 kg	20	0
	----- Not exceeding 1 kg:		
2008 11 96	----- Roasted	20	0
	– Other, including mixtures other than those of subheading No 2008 19:		
2008 91	-- Palm hearts	20	0
2008 99	-- Other:		
	--- Not containing added spirit:		
	---- Not containing added sugar:		
2008 99 85	----- Maize (corn), other than sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	20	0
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:		
2101 11	-- Extracts, essences and concentrates	0	0
2101 12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	0	0

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
2101 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	15	0
2101 30	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20	0
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders.		
2102 10	– Active yeasts	15	0
2102 20	– Inactive yeasts; other single-cell micro-organisms, dead	0	0
2102 30	– Prepared baking powders	15	0
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	5	0
2104	Soups and broths and preparations therefor; homogenised composite food preparations.		
2104 10	– Soups and broths and preparations therefor:	5	0
2104 20	– Homogenised composite food preparations	25	0
2105	Ice cream and other edible ice, whether or not containing cocoa.	25+0,30€/kg	0
2106	Food preparations not elsewhere specified or included.		
2106 10	– Protein concentrates and textured protein substances:		
2106 10 20	– Containing no milkfats, sucrose, isoglucose, glucose starch or containing by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch	5	0
2106 10 80	– – Other	20	0
2106 90	– Other:		
2106 90 20	– – Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	30	0
	– – Other:		
2106 90 92	– – Containing no milkfats, sucrose, isoglucose, glucose starch or containing by weight, less than 1.5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch	30	0

Tariff heading	Description of Products	First year of implementation of the Agreement	Reduced Duty
2106 90 98	-- Other	30	0
2203	Beer made from malt.		
	– In containers holding 10 litres and less:		
2203 00 01	-- In bottles	30+0,20€/kg	0
2203 00 09	-- Other	30+0,20€/kg	0
2203 00 10	– In containers holding more than 10 litres	30	0
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	30	0
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 20	– Ethyl alcohol and other spirits, denatured, of any strength	30	0
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.	30	0
2209	Vinegar and substitutes for vinegar obtained from acetic acid.	20	0