

Agricultural Agreement between the Republic of Iceland and the Republic of Singapore

ARTICLE 1

This Agreement concerning trade in agricultural products between the Republic of Iceland (hereinafter referred to as "Iceland") and the Republic of Singapore (hereinafter referred to as "Singapore") is concluded further to the Free Trade Agreement between the EFTA States and Singapore, and in particular pursuant to Article 6 (Scope and Coverage) of that Agreement.

ARTICLE 2

The rights and obligations of the Parties in respect of agricultural products covered by this Agreement shall be governed by the Marrakesh Agreement Establishing the World Trade Organization and other agreements negotiated thereunder, including GATT 1994, unless otherwise provided for in this Agreement.

ARTICLE 3

Singapore shall grant duty free access for agricultural products originating in Iceland as specified in Annex I. Iceland shall grant duty free access for agricultural products originating in Singapore as specified in Annex II.

ARTICLE 4

The rules of origin and provisions on proof of origin and administrative co-operation applicable to this Agreement are set out in Annex III.

ARTICLE 5

The Parties declare their readiness to discuss in the future, expanding the range of market access concessions on agricultural products. In particular, if a Party concludes a preferential agreement with a non-Party under Article XXIV of the GATT 1994, it shall, upon request from the other Party, afford adequate opportunity to negotiate any additional benefits granted therein.

ARTICLE 6

The provisions of Article 17 (Emergency Action on Imports of Particular Products) of the Free Trade Agreement between the EFTA States and Singapore shall apply for the purposes of this Agreement only between the Parties hereto.

ARTICLE 7

The provisions of Chapter IX (Dispute Settlement) of the Free Trade Agreement between the EFTA States and Singapore, on the settlement of disputes, shall apply for the purposes of this Agreement only between the Parties hereto.

ARTICLE 8

1. This Agreement is subject to ratification, acceptance or approval.
2. This Agreement shall enter into force on the same date as the Free Trade Agreement between the EFTA States and Singapore.
3. This Agreement may be provisionally applied subject to the provisional application of the Free Trade Agreement between the EFTA States and Singapore.

ARTICLE 9

This Agreement shall remain in force as long as the Parties to it remain Parties to the Free Trade Agreement between the EFTA States and Singapore.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Agreement.

Done at Egilsstaðir, this 26th day of June 2002, in two original copies in the English language.

For the Republic of Iceland

For the Republic of Singapore

ANNEX I

As of the date of entry into force of this Agreement Singapore shall eliminate customs duties on all products originating in Iceland falling within Chapters 1 to 24, except the products falling within the scope of the Free Trade Agreement between the EFTA States and Singapore referred to in Article 6 (Scope and Coverage), paragraph 1 letters (b) and (c).

ANNEX II

Heading No.	H.S. Code	Description of products	Tariff for Singapore
ex Chapter 4		Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
0409		Natural honey	free
Chapter 5		Products of animal origin, not elsewhere specified or included	free
ex Chapter 7		Edible vegetables and certain roots and tubers	
ex 0703		Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:	
	0703.10	-Onions and shallots, fresh or chilled	free
	0703.20	-Garlic, fresh or chilled	free
0708		Leguminous vegetables, shelled or unshelled, fresh or chilled	free
ex 0709		Other vegetables, fresh or chilled	
	0709.52	Truffles, fresh or chilled	free
	0709.70	Spinach, N-Z spinach and orache spinach (garden spinach), fresh or chilled	free
ex 0710		Vegetables (uncooked or cooked by steaming or boiling in water), frozen	
	0710.22	Beans, frozen	free
	0710.29	Leguminous vegetables frozen nes	free
	0710.30	Spinach, frozen	free
	0710.80	Other vegetables, frozen	free
	0710.90	Mixtures of vegetables, frozen	free
ex 0711		Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	
	0711.20	Olives	free

Heading No.	H.S. Code	Description of products	Tariff for Singapore
	0711.30	Capers	free
	0711.90	Other vegetables, mixtures of vegetables	free
0712		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	free
ex 0714		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith:	
	0714.90	Other	free
Chapter 8		Edible fruit and nuts; peel of citrus fruit or melons	free
Chapter 9		Coffee, tea, maté and spices	free
ex Chapter 10		Cereals Other than for animal feeding	free
ex Chapter 11		Products of the milling industry; malt; starches; inulin; wheat gluten	
ex 1101		Wheat or meslin flour Other than for animal feeding	free
ex 1102		Cereal flours other than of wheat or meslin Other than for animal feeding	free
ex 1103		Cereal groats, meal and pellets Other than for animal feeding	free
ex 1104		Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No.1006; germ of cereals, whole, rolled, flaked or ground Other than for animal feeding	free
ex 1106		Flour, meal and powder of the dried leguminous vegetables of heading No. 0713, of sago or of roots or tubers of heading No. 0714 or of the products of Chapter 8 Other than for animal feeding	free
1107		Malt, whether or not roasted	free
ex 1108		Starches; inulin:	
	1108.11	Wheat starch	free

Heading No.	H.S. Code	Description of products	Tariff for Singapore
1109 ex Chapter 12	1108.12	Maize (corn) starch	free
	1108.14	Manioc (cassava) starch	free
	1108.19	Other starches	free
	1108.20	Inulin	free
		Wheat gluten, whether or not dried	free
		Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
	1201	Soya beans, whether or not broken	free
	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	free
	1203	Copra	free
	1204	Linseed, whether or not broken	free
	1205	Rape or colza seeds, whether or not broken	free
	1206	Sunflower seeds, whether or not broken	free
	1207	Other oil seeds and oleaginous fruits, whether or not broken	free
	1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	free
1209	Seeds, fruit and spores, of a kind used for sowing	free	
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	free	
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	free	
1212	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	free	

Heading No.	H.S. Code	Description of products	Tariff for Singapore
1214		Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets	free
Chapter 13		Lac; gums, resins and other vegetable saps and extracts	free
Chapter 14		Vegetable plaiting materials; vegetable products not elsewhere specified or included	free
ex Chapter 15		Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
1501		Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503	free
1502		Fats of bovine animals, sheep or goats, other than those of heading 1503	free
1503		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	free
1505		Wool grease and fatty substances derived there from (including lanolin)	free
1506		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	free
1507		Soya-bean oil and its fractions, whether or not refined, but not chemically modified	free
1508		Ground-nut oil and its fractions, whether or not refined, but not chemically modified	free
1509		Olive oil and its fractions, whether or not refined, but not chemically modified	free
1510		Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 1509	free
1511		Palm oil and its fractions, whether or not refined, but not chemically modified	free
1512		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not	free

Heading No.	H.S. Code	Description of products	Tariff for Singapore
1513		chemically modified Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	free
1514		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	free
1515		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	free
ex 1516		Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	
	1516.20	-Vegetable fats and oils and their fractions	free
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 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	free
1520		Glycerol, crude; glycerol waters and glycerol lyes	free
1521		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	free
1522		Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	free
ex Chapter 17		Sugars and sugar confectionery	
1701		Cane or beet sugar and chemically pure sucrose, in solid form	free
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	free
ex 1703		Molasses resulting from the extraction or refining of	

Heading No.	H.S. Code	Description of products	Tariff for Singapore
ex Chapter 18		sugar Other than for animal fodder	free
		Cocoa and cocoa preparations	
1801		Cocoa beans, whole or broken, raw or roasted	free
1802		Cocoa shells, husks, skins and other cocoa waste	free
1803		Cocoa paste, whether or not defatted	free
1804		Cocoa butter, fat and oil	free
1805		Cocoa powder, not containing added sugar or other sweetening matter	free
ex 1806	1806.10	Chocolate and other food preparations containing cocoa Cocoa powder, containing added sugar or other sweetening matter	free
ex Chapter 20		Preparations of vegetables, fruit, nuts or other parts of plants	
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	free
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	free
2009		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	free
ex Chapter 22		Beverages, spirits and vinegar	
2201		Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	free
2209		Vinegar and substitutes for vinegar obtained from acetic acid	free

ANNEX III

RULES OF ORIGIN

Article 1

Definitions

For the purposes of this Annex, the definitions set out in Article 1 of Annex I to the Free Trade Agreement between the EFTA States and Singapore (“ESFTA”) shall apply. Any references therein to “EFTA States” shall be taken to refer to Iceland in this Annex.

Article 2

Origin criteria

1. For the purposes of this Agreement on agricultural products, a product shall be considered as originating in Iceland or in Singapore if it has been:
 - (a) wholly obtained there within the meaning of Article 4;
 - (b) sufficiently worked or processed there within the meaning of Article 5;
or
 - (c) produced there exclusively from materials originating in the Party concerned in accordance with this Annex.
2. The conditions for acquiring originating status laid down in paragraph 1 shall be fulfilled without interruption in Iceland or in Singapore respectively.

Article 3

Bilateral cumulation of origin

Notwithstanding Article 2, materials originating in the other Party within the meaning of this Annex shall be considered as materials originating in the Party concerned and it shall not be necessary that such materials have undergone sufficient working or processing within the territory of that Party, provided however that the working or processing goes beyond that referred to in Article 6.

Article 4

Wholly obtained products

For the purposes of Article 2 (1)(a), the following products shall be considered as wholly obtained in Iceland or in Singapore:

- (a) vegetable products harvested there;
- (b) live animals born and raised there;

- (c) products obtained from live animals raised there;
- (d) products obtained from hunting, fishing or trapping conducted there;
- (e) waste and scrap resulting from manufacturing operations conducted there;
- (f) products manufactured there exclusively from the products specified in sub-paragraphs (a) to (e) or from their derivatives, at any stage of production.

Article 5

Sufficiently worked or processed products

1. For the purposes of Article 2 (1)(b), a product incorporating materials which have not been wholly obtained either in Iceland or in Singapore, shall be considered as having undergone sufficient working or processing in Iceland or in Singapore respectively, when the conditions set out for that product in the Appendix are fulfilled.
2. The conditions referred to in paragraph 1 indicate, for all products covered by this Agreement, the working or processing to be carried out on all non-originating materials used and shall apply only in relation to such materials.

Article 6

Insufficient working or processing

The provisions regarding insufficient working or processing operations contained in Article 6 of Annex I to the ESFTA shall apply. Any references therein to “EFTA States” shall be taken to refer to Iceland in this Annex.

Article 7

Unit of classification

For the purposes of this Annex, the tariff classification of a particular product or material shall be determined according to the Harmonized System.

Article 8

Packing materials and containers

Packing materials and containers in which a product is packed for transport or shipment, shall be disregarded for the purpose of determining the origin of that product in accordance with Article 4 or 5.

Article 9

Neutral elements

The provisions regarding neutral elements contained in Article 10 of Annex I to the ESFTA shall apply.

Article 10

Direct transport

The provisions regarding direct transport contained in Article 14 of Annex I to ESFTA shall apply. Any references therein to “EFTA States” shall be taken to refer to Iceland in this Annex.

Article 11

Proof of Origin

The provisions regarding proof of origin contained in Title IV of Annex I to ESFTA shall apply. Any references therein to “EFTA States” shall be taken to refer to Iceland in this Annex.

Article 12

Arrangements for administrative co-operation

The provisions regarding arrangements for administrative co-operation contained in Title V of Annex I to ESFTA shall apply. Any references therein to “EFTA States” shall be taken to refer to Iceland in this Annex.

Article 13

Explanatory Notes

The provisions regarding “Explanatory Notes” on interpretation, application and administration as referred to in Article 32 of Annex I to ESFTA shall apply. Any references to “EFTA States” in the agreed “Explanatory Notes” shall be taken to refer to Iceland in this Annex.

Article 14

Goods in transit or storage

The provisions regarding goods in transit or storage contained in Article 33 of Annex I to ESFTA shall apply. Any references therein to “EFTA States” shall be taken to refer to Iceland in this Annex.

APPENDIX TO ANNEX III

REFERRED TO IN PARAGRAPH 1 OF ARTICLE 5

Introductory Note

The provisions on Introductory Notes contained in Appendix 1 of Annex I to the ESFTA shall apply to this Appendix. Any reference therein to “EFTA States” shall be taken to refer to Iceland in this Appendix.

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0210	Meat, salted and dried	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used must be wholly obtained
ex Chapter 05	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used must be wholly obtained
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used must be wholly obtained
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly obtained
Chapter 08	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the materials of Chapter 8 used must be wholly obtained
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading
0902	Tea, whether or not flavoured	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0906.20	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 0910	Mixtures of spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or materials of Chapter 8 used must be wholly obtained
1106.10	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1106.20	Flour, meal and powder of dried sago or of roots or tubers of heading No. 0714	Manufacture in which all the materials used are classified within a Chapter other than that of the product
1108	Starches; inulin	Manufacture in which all the materials used are classified within a Chapter other than that of the product
1109	Wheat gluten, whether or not dried	Manufacture in which all the materials used are classified within a Chapter other than that of the product
ex Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	Manufacture in which all the materials used are classified within a heading other than that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50% of the ex-works price of the product
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:	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
1302.31	Agar - agar	Manufacture in which all the materials used are classified within a Chapter other than that of the product
1302.32	Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners
1302.90	Other	Manufacture in which all the materials used are classified within a Chapter other than that of the product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503: – Fats from bones or waste – Other	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503: – Fats from bones or waste – Other	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the materials of Chapter 2 used must be wholly obtained
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
1507 to 1515	– Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506
	– Other	Manufacture in which all the materials of Chapter 2 used must be wholly obtained
	Vegetable oils and their fractions:	
	– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture in which all the materials used are classified within a heading other than that of the product
	– Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading No 1507 to 1515
ex 1507 to 1515	– Other	Manufacture in which all the vegetable materials used must be wholly obtained
	Refined oil	Manufacture from crude oil of headings No 1507 to 1515
1515.30	Castor oil and its fractions, whether or not refined, but not chemically motified	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
1515.40	Tung oil and its fractions, whether or not refined, but not chemically motified	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
1515.50	Sesame oil and its fractions, whether or not refined, but not chemically motified	Manufacture in which all the materials used are classified within a Chapter other than that of the product
1515.90	Other fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically motified	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
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; except for:	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapter 2 used must be wholly obtained; – all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
ex 1516.20	– Vegetable fats and oils and their fractions, of hydrogenated castor oil, so called “opal wax”	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapters 2 and 4 used must be wholly obtained; – all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used
ex Chapter 16	Preparations of meat	Manufacture from animals of Chapter 1
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
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:	
	– Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702
	– Other sugars in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
	– Other	Manufacture in which all the materials used must already be originating

HS Heading No.	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30% of the ex-works price of the product
Chapter 18	Cocoa and cocoa preparations	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained
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	Manufacture in which all the materials used are classified within a heading other than that of the product
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or hot containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	Manufacture in which all the materials used are classified within a Chapter other than that of the product
2009	Fruit juices and vegetable juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 22	Beverages, spirits and vinegar	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture in which all the materials used are classified within a heading other than that of the product