

## **Duties applied on processed agriculture products originated in the European Union and other free trade partners, when imported into Norway – 2019. Examples included.**

This document describes the duties granted by Norway for processed agricultural products to the European Union and other free trade partners.

Trade with processed agricultural products between Norway and the EU is covered by Protocol 3 to the EEA-agreement between the EU, Iceland and Norway. The complete agreement is to be found at the EFTA-secretariat's webpage – (<http://www.efta.int>). The explanations and lists below are for information purposes only and based on the Norwegian Customs tariff 2019.

The duties for processed agricultural products covered by Protocol 3 are calculated based on a price compensation system which is meant to equalize the differences between the domestic and the world market prices for the agricultural raw materials used in the production of these products. This principle is applied to all products covered by the protocol, but there are three methods of calculating the duty depending on the product. The duty is calculated either on the basis of a standard recipe or based on the actual content of raw materials in the product. Where it is written MX or D in table 1 below, the duty is calculated on the basis of the actual content of raw materials.

Preferential rates for the agricultural raw materials are set out in Protocol 3. MX1/ D1 are the third country non preferential reference rates while MX2/ D2 are the preferential reference rates. These rates are listed in table 3 below for information.

In general, the EU is granted preferential duties compared to third countries on all tariff lines included in Protocol 3.

### **Calculation of customs duties for processed agricultural products**

When the duty for a product is calculated based on the actual content of the raw materials in the product, a declaration formula has to be submitted to the Norwegian Agriculture Agency ([www.Landbruksdirektoratet.no](http://www.Landbruksdirektoratet.no)). The importer then receives a reply stating the preferential duty for the specific product.

**Example: Calculation of the duty for a chocolate based on its actual content of raw materials:**

The chocolate in this example is classified in HS No. 18.06.9090 in the Norwegian customs tariff and consists of the following raw materials:

Chocolate recipe:

Butter	1 %
Oil	6 %
Sugar	47 %
Glucose	1 %
Whole milk powder	19 %
Other ingredients	26 %

Table 1 below shows that the customs duty for a product in tariff line 18.06.9090 with preferential treatment is based on the following elements: 0,00 NOK/kg (industrial element) + D2 (agricultural element).

The agricultural element is calculated by multiplying the actual shares of the raw materials with the respective reference rates.

Table 1. Calculation of the customs duty for 18.06.9090 (chocolate)

<b>Chocolate recipe</b>	<b>Content of raw material</b>	<b>Reference rate (NOK/kg)</b>	<b>Duty rate</b> (content of raw material x reference rate)
Butter	1 %	12,74	0,13 NOK/kg
Oil (fats, other than butter)	6 %	0,00	0,00 NOK/kg
Sugar	47 %	0,00	0,00 NOK/kg
Glucose	1 %	4,41	0,04 NOK/kg
Wholemilk powder	19 %	11,43	2,17 NOK/kg
Other ingredients	26 %	0,00	0,00 NOK/kg
<b>Duty rate:</b>			<b>2,34 NOK/kg</b>

**Table 2. Tariff lines and rates for processed agricultural products into Norway. This table is based on EU-treatment, HS 2017 and the Norwegian customs tariff 2019.**

Item no. Norwegian Customs tariff - 2019	Description of products	Bound rate of duty, <i>ad valorem</i>	Bound rate of duty, <i>specific</i>	MFN- Applied rate of duty NOK/kg or ad valorem	Preferential rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
<b>04.03</b>	<b>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.</b>				
	- Yogurt :				
	-- Containing fruit, nuts or berries :				
04.03.1020	--- In powder, granules or other solid forms	453,0%	20,54	20,54	12,33
04.03.1030	--- Other	319,0%	8,45	6,37	3,33
	-- Other :				
04.03.1091	--- Flavoured or containing added cocoa	453,0%	20,54	5,87	3,10
	- Other :				
04.03.9001	-- Flavoured or containing added cocoa	453,0%	20,54	5,87	3,10
04.03.9002	-- Containing added fruit, nuts or berries	453,0%	20,54	6,37	3,33
<b>05.01.0000</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	Free		Free	Free
<b>05.02</b>	<b>Pigs', hogs' or boars' bristles and hair; Badger hair and other brush making hair; Waste of such bristles or hair.</b>				
05.02.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof	Free		Free	Free
05.02.9000	- Other	Free		Free	Free
<b>05.05</b>	<b>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 ..(*)</b>				
05.05.1000	- Feathers of a kind used for stuffing; down	Free		Free	Free
05.05.9000	- Other	Free		Free	Free
<b>05.07</b>	<b>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.</b>				
05.07.1000	- Ivory; ivory powder and waste	Free		Free	Free
05.07.9000	- Other	Free		Free	Free
<b>05.08.0000</b>	<b>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.</b>	Free		Free	Free

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1	2	3	4	5	6
<b>05.10.0000</b>	<b>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.</b>	Free		Free	Free
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>				
	- Sweet corn :				
07.10.4010	-- For feed purpose	343,0%	1,78	1,78	1,73
07.10.4090	-- Other	Free		Free	Free
<b>07.11</b>	<b>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.</b>				
	- Other vegetables; mixtures of vegetables :				
	-- Sweet corn :				
07.11.9011	--- For feed purpose	343,0%	1,78	1,78	1,73
07.11.9020	--- Other	Free		Free	Free
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>				
	- Coffee, not roasted :				
09.01.1100	-- Not decaffeinated	Free		Free	Free
09.01.1200	-- Decaffeinated	Free		Free	Free
	- Coffee, roasted :				
09.01.2100	-- Not decaffeinated		0,43	Free	Free
09.01.2200	-- Decaffeinated		0,43	Free	Free
09.01.9000	- Other		0,15	Free	Free
<b>09.02</b>	<b>Tea, whether or not flavoured.</b>				
09.02.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Free		Free	Free
09.02.2000	- Other green tea (not fermented)	Free		Free	Free
09.02.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free		Free	Free
09.02.4000	- Other black tea (fermented) and other partly fermented tea	Free		Free	Free
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>				
	- Vegetable saps and extracts :				
13.02.1200	-- Of liquorice	Free		Free	Free
13.02.1300	-- Of hops	4,5%		Free	Free
	-- Other :				
13.02.1903	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	3,0%		3,0%	Free
13.02.2000	- Pectic substances, pectinates and pectates	Free		Free	Free

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	- Mucilages and thickeners, whether or not modified, derived from vegetable products :				
13.02.3100	-- Agar-Agar	4,5%		Free	Free
13.02.3200	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seed or guar seed	Free		Free	Free
	-- Other :				
13.02.3901	--- Modified	3,0%		Free	Free
13.02.3909	--- Other	3,0%		Free	Free
<b>14.01</b>	<b>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).</b>				
14.01.1000	- Bamboos	Free		Free	Free
14.01.2000	- Rattans	Free		Free	Free
14.01.9000	- Other	Free		Free	Free
<b>14.04</b>	<b>Vegetable products not elsewhere specified or included.</b>				
14.04.2000	- Cotton linters	Free		Free	Free
14.04.9000	- Other	Free		Free	Free
<b>15.16</b>	<b>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.</b>				
	- Vegetable fats and oils and their fractions :				
	-- Other :				
15.16.2020	--- Hydrogenated castor oil	Free		Free	Free
<b>15.17</b>	<b>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.</b>				
	- Margarine, excluding liquid margarine :				
	-- Other :				
ex15.17.1020	--- Animal	21,2%		21,2%	14,5%
ex15.17.1030	--- Vegetable	21,2%		21,2%	14,5%
	- Other :				
	-- Other :				
ex15.17.9030	---Liquid margarine	25,5%		25,5%	14,5%
15.17.9040	--- Edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils :	12,7%		12,7%	10,2%
	--- Other :				
15.17.9091	---- Containing more than 10 % but not more than 15 % by weight of milk fats		0,02	Free	Free
15.17.9097	---- Edible mixtures or preparations of a kind used as mould release preparations, n.e.s.i.		0,02	Free	Free

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<b>15.18</b>	<b>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.</b>				
	- Other :				
15.18.0051	-- Linoxyn	12,7%		12,7%	Free
<b>15.20</b>	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>				
15.20.0010	- For feed purpose	170,0%	3,91	3,91	3,79
15.20.0090	- Other	Free		Free	Free
<b>15.21</b>	<b>Vegetable waxes (other than triglycerides), beeswax other insect waxes and spermaceti, whether or not refined or coloured.</b>				
15.21.1000	- Vegetable waxes	Free		Free	Free
15.21.9000	- Other	Free		Free	Free
<b>15.22</b>	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>				
15.22.0011	- For feed purpose	170,0%	3,91	3,91	3,79
	- Other :				
15.22.0020	-- Degras	Free		Free	Free
15.22.0099	-- Other	Free		Free	Free
<b>17.02</b>	<b>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.</b>				
	- Chemically pure fructose :				
17.02.5010	-- For feed purpose	82,0%	1,41	1,41	1,37
17.02.5090	-- Other	Free		Free	Free
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose :				
	-- For feed purpose :				
	--- Other :				
17.02.9022	---- Chemically pure maltose	82,0%	1,41	1,41	1,37
	-- Other :				
17.02.9099	--- Other	Free		Free	Free
<b>17.04</b>	<b>Sugar confectionary (including white chocolate), not containing cocoa.</b>				
17.04.1000	- Chewing gum, whether or not sugar-coated	7,0%	2,02	1,91	0,79
	- Other :				
17.04.9010	-- Marzipan	10,0%	1,44	1,32	0,35
	-- Other :				

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1	2	3	4	5	6
17.04.9091	--- Caramels (including toffees and similar sweets)	48,0%	6,71	3,88	2,18
17.04.9092	--- Pastilles, sweets and drops	48,0%	6,71	0,85+MX1	0+MX2
17.04.9099	--- Other	48,0%	6,71	0,85+MX1	0+MX2
<b>18.03</b>	<b>Cocoa paste, whether or not defatted.</b>				
18.03.1000	- Not defatted	Free		Free	Free
18.03.2000	- Wholly or partly defatted	Free		Free	Free
<b>18.04.0000</b>	<b>Cocoa butter, fat and oil.</b>	Free		Free	Free
<b>18.05.0000</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>		0,08	Free	Free
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa.</b>				
18.06.1000	- Cocoa powder, containing added sugar or other sweetening matter	17,0%	2,72	2,72	Free
	- 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 :				
	- - Ice-cream powders or table cream powders :				
18.06.2011	--- Ice-cream powders	474,0%	22,58	17,71	11,55
18.06.2012	--- Table cream powders	474,0%	22,58	0,85+D1	0+D2
18.06.2090	-- Other	474,0%	22,58	0,43+D1	0+D2
	- Other, in blocks, slabs or bars :				
18.06.3100	-- Filled	50,0%	7,69	0,85+D1	0+D2
18.06.3200	-- Not filled	50,0%	7,69	0,85+D1	0+D2
	- Other :				
18.06.9010	-- Other chocolate, including sugar confectionary containing cocoa	50,0%	7,69	0,85+D1	0+D2
	- - Ice-cream powders or table cream powders :				
18.06.9021	--- Ice-cream powders	474,0%	22,58	17,71	11,55
18.06.9022	--- Table cream powders	474,0%	22,58	0,85+D1	0+D2
18.06.9090	-- Other edible preparations	474,0%	22,58	0,43+D1	0+D2
<b>19.01</b>	<b>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.</b>				
	- Preparations suitable for infants or young children, put up for retail sale :				
19.01.1010	-- Of goods of headings 04.01 to 04.04	224,0%	24,67	11,28	5,10
19.01.1090	-- Other	137,0%	15,09	0,68+MX1	0+MX2
	- Mixes and doughs for the preparation of bakers' wares of heading 19.05 :				
19.01.2010	-- Cake mixes in containers of a net content of less than 2 kg	90,0%	9,47	4,08	2,27

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1	2	3	4	5	6
	-- Other :				
19.01.2091	--- Cake mixes in containers of a net content of 2 kg or more	90,0%	9,47	4,08	2,27
19.01.2092	--- Doughs, whether or not shaped, but excluding products of subheading 19.01.2097	90,0%	9,47	2,86	1,49
	--- Other :				
19.01.2097	---- Doughs, shaped, containing cheese and/or not more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof	90,0%	9,47	0,68+MX1	0+MX2
19.01.2098	---- Other	90,0%	9,47	0,68+MX1	0+MX2
19.01.9010	-- Malt extract	412,0%	4,02	0,40	Free
	-- Other :				
19.01.9091	--- Cheese substitutes ("cheese analogue"), e.g. products based on milk where the milk fat wholly or partly is replaced by vegetable fats or oils	224,0%	24,67	0,68+MX1	0+MX2
19.01.9098	--- Other	224,0%	24,67	0,68+MX1	0+MX2
<b>19.02</b>	<b>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.</b>				
	- Uncooked pasta, not stuffed or otherwise prepared :				
19.02.1100	-- Containing eggs	211,0%	11,01	3,72	2,33
19.02.1900	-- Other	211,0%	11,01	2,36	1,39
	- Stuffed pasta, whether or not cooked or otherwise prepared :				
	-- Other :				
19.02.2091	--- Cooked	354,0%	27,43	0,85+MX1	0+MX2
19.02.2099	--- Other	354,0%	27,43	0,85+MX1	0+MX2
	- Other pasta :				
19.02.3001	-- Cooked	354,0%	27,43	0,85+MX1	0+MX2
19.02.3009	-- Other	354,0%	27,43	0,85+MX1	0+MX2
19.02.4000	- Couscous	211,0%	11,01	2,87	1,39
<b>19.03.0000</b>	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	255,0%	7,65	7,65	4,41
<b>19.04</b>	<b>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, grains and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.</b>				
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :				
19.04.1010	-- "Corn flakes"		0,12	Free	Free
	-- Other :				
19.04.1091	--- Pop Corn	33,0%	5,18	0,34+MX1	Free

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1	2	3	4	5	6
	--- Other :				
19.04.1092	---- For feed purpose	33,0%	5,18	1,78	1,73
19.04.1098	---- Other	33,0%	5,18	0,34+MX1	Free
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :				
19.04.2010	-- Preparations of the Müsli type based on unroasted cereal flakes	288,0%	34,92	0+MX1	0+MX2
19.04.2090	-- Other	33,0%	5,18	0,34+MX1	0+MX2
19.04.3000	- Bulgur wheat	385,0%	28,81	3,86+MX1	0+MX2
	- Other :				
	-- Pre-cooked rice not containing any added ingredients :				
19.04.9010	--- For feed purpose	318,0%	1,74	1,74	1,11
19.04.9020	--- Other	9,0%		9,0%	Free
19.04.9090	-- Other	385,0%	28,81	3,86+MX1	0+MX2
<b>19.05</b>	<b>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.</b>				
19.05.1000	- Crispbread	57,0%	6,08	5,35	2,33
19.05.2000	- Gingerbread and the like	24,0%	2,42	2,42	0,75
	- Sweet biscuits; waffles and wafers :				
19.05.3100	-- Sweet biscuits	48,0%	7,62	1,35+MX1	0+MX2
19.05.3200	-- Waffles and wafers	48,0%	7,62	3,61	1,71
19.05.4000	- Rusks, toasted bread and similar toasted products	285,0%	29,35	5,92	1,91
	- Other :				
	-- Pizza :				
19.05.9010	--- Containing sausage, meat or edible meat offals	285,0%	29,35	10,13	5,76
	--- Other, including pizza bases :				
19.05.9021	---- Not containing sausage, meat or edible meat offals	99,0%	10,26	1,64+MX1	0+MX2
19.05.9022	---- Pizza bases	99,0%	10,26	3,33	1,39
	-- Other cakes, thin wafer crispbread, Vienna bread (including Vienna bread sticks) and biscuits other than sweet biscuits of commodity 19.05.3100 :				
19.05.9031	--- Other cakes	99,0%	10,26	0,56+MX1	0+MX2
19.05.9032	--- Thin wafer crispbread	99,0%	10,26	9,33	2,75
19.05.9033	--- Danish pastry (including pastry sticks)	99,0%	10,26	3,80	1,49
19.05.9034	--- Biscuits, including "pretzels" and savoury and salted biscuits	99,0%	10,26	2,81+MX1	0+MX2
	-- Other :				
19.05.9091	--- Bread and bread products, also half-baked or pre-baked (including baguettes, rolls, long rolls for sausages etc.), not containing products specified in note 1 a to this Chapter	285,0%	29,35	2,81+MX1	0+MX2

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1	2	3	4	5	6
19.05.9092	--- Sandwiches and other bread and bread products, including pies, containing not more than 20 % by weight of products specified in note 1 a to this Chapter	285,0%	29,35	2,81+MX1	0+MX2
19.05.9093	--- Crisp savoury food products made from a dough (for example, tortilla chips, potato snacks in various shapes), not elsewhere specified or included	285,0%	29,35	2,81+MX1	0+MX2
19.05.9098	--- Other	285,0%	29,35	2,81+MX1	0+MX2
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>				
	- Other :				
	- - Vegetables :				
	- - - Sweet corn ( <i>Zea mays var. saccharata</i> ) :				
20.01.9031	---- For feed purpose	343,0%	1,78	1,78	1,73
20.01.9041	---- Other	Free		Free	Free
	- - Other :				
20.01.9091	--- Palm hearts	223,0%	12,92	12,92	2,22
20.01.9092	--- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	223,0%	12,92	12,92	2,22
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>				
	- Other :				
20.02.9010	-- Tomato purée or tomato pulp, the dry tomato content of which is not less than 25 % by weight, composed entirely of tomatoes and water, whether or not containing salt or other preservatives or seasoning, in airtight containers		0,21	Free	Free
20.02.9090	-- Other	151,0%	12,97	Free	Free
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>				
	- Potatoes :				
	- - Edible preparations composed of flour, meal or flakes based on potatoes :				
20.04.1010	--- Containing not less than 75% by weight of potatoes	209,0%	12,38	11,93	11,41
20.04.1020	--- Other	252,0%	30,16	5,86	5,52
	- Other vegetables and mixtures of vegetables :				
	- - Sweet corn ( <i>Zea mays var. saccharata</i> ) :				
20.04.9011	--- For feed purpose	343,0%	1,78	1,78	1,73
20.04.9020	--- Other	Free		Free	Free
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>				
	- Potatoes :				
	- - Edible preparations composed of flour, meal or flakes based on potatoes :				

Item no. Norwegian Customs tariff - 2019	Description of products	Bound rate of duty, <i>ad valorem</i>	Bound rate of duty, <i>specific</i>	MFN- Applied rate of duty NOK/kg or ad valorem	Preferential rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
20.05.2010	--- Containing not less than 75% by weight of potatoes	209,0%	12,38	11,93	11,41
20.05.2020	--- Other	252,0%	30,16	5,86	5,52
	- Sweet corn ( <i>Zea mays var. saccharata</i> ) :				
20.05.8010	-- For feed purpose	343,0%	1,78	1,78	1,73
20.05.8090	-- Other	Free		Free	Free
<b>20.06</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>				
	- Other products :				
	-- With a sugar content exceeding 13 % by weight :				
20.06.0031	--- Sweet corn ( <i>Zea mays var. saccharata</i> )	102,0%	14,96	0,64	0,64
	-- Other :				
20.06.0091	--- Sweet corn ( <i>Zea mays var. saccharata</i> )	102,0%	14,96	2,00	1,94
<b>20.07</b>	<b>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.</b>				
	- Homogenised preparations :				
20.07.1001	-- Containing added sugar or sweetening matter	102,0%	14,96	7,36	5,30
	-- Other :				
20.07.1007	--- Containing strawberries, blackcurrants, raspberries or mixtures thereof	102,0%	14,96	6,32	4,55
20.07.1008	--- Other	102,0%	14,96	6,32	3,28
	- Other :				
	-- Citrus fruit :				
20.07.9110	--- Containing added sugar or sweetening matter		0,48	Free	Free
20.07.9190	--- Other		0,18	Free	Free
	-- Other :				
	--- Containing added sugar or sweetening matter :				
20.07.9902	---- Of apricots, mangos, kiwis, peaches or mixtures thereof	86,0%	8,34	Free	Free
20.07.9904	---- Containing cowberries, bilberries, other fruit of the genus <i>Vaccinium</i> , cloudberry or mixtures thereof	86,0%	8,34	7,36	1,76
20.07.9905	---- Other	86,0%	8,34	7,36	5,30
	--- Other :				
20.07.9906	---- Containing strawberries, blackcurrants, raspberries or mixtures thereof	86,0%	8,34	7,36	5,30
20.07.9907	---- Of apricots, mangos, kiwis, peaches or mixtures thereof	86,0%	8,34	Free	Free
20.07.9909	---- Other	86,0%	8,34	7,36	1,76
<b>20.08</b>	<b>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.</b>				
	- Nuts, ground-nuts and other seeds, whether or not mixed together :				
	-- Ground-nuts :				

Item no. Norwegian Customs tariff - 2019	Description of products	Bound rate of duty, <i>ad valorem</i>	Bound rate of duty, <i>specific</i>	MFN- Applied rate of duty NOK/kg or ad valorem	Preferential rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
20.08.1110	--- Peanut butter	6,0%		6,0%	Free
	--- Other :				
20.08.1180	---- For feed purpose	318,0%	1,74	1,74	1,69
20.08.1191	---- Other	2,4%		2,4%	Free
	- Other, including mixtures other than those of subheading 2008.19 :				
	-- Palm hearts :				
20.08.9110	--- For feed purpose	70,0%	6,87	6,87	4,67
20.08.9190	--- Other	6,0%		Free	Free
	-- Other :				
20.08.9903	--- Maize (corn), other than sweet corn ( <i>Zea mays var. Saccharata</i> )	288,0%	34,92	3,05	2,67
<b>21.01</b>	<b>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.</b>				
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :				
21.01.1100	-- Extracts, essences and concentrates	Free		Free	Free
21.01.1200	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	3,0%		Free	Free
	- Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté :				
21.01.2010	-- ekstrakter, essenser eller konsentrater av te	3,0%		Free	Free
21.01.2090	-- Other	3,0%		Free	Free
21.01.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free		Free	Free
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro- organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>				
	- Active yeasts :				
21.02.1010	-- Wine yeasts		0,36	Free	Free
21.02.1020	-- Baking yeasts, liquid, pressed or dried	21,0%		21,0%	Free
21.02.1090	-- Other	21,0%		21,0%	Free
	- Inactive yeasts; other single-cell micro-organisms, dead:				
21.02.2010	-- Yeasts for feed purpose	172,0%	2,66	2,66	2,58
21.02.2020	-- Other inactive yeasts	21,0%		21,0%	Free
21.02.2031	-- Other single-cell micro-organisms, dead, for feed purpose	172,0%	2,66	2,66	2,58
21.02.2040	-- Other single-cell micro-organisms, dead, not for feed purpose	Free		Free	Free
21.02.3000	- Prepared baking powders		0,36	Free	Free

Item no. Norwegian Customs tariff - 2019	Description of products	Bound rate of duty, <i>ad valorem</i>	Bound rate of duty, <i>specific</i>	MFN- Applied rate of duty NOK/kg or ad valorem	Preferential rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>				
21.03.1000	- Soya sauce	Free		Free	Free
	- Tomato ketchup and other tomato sauce :				
21.03.2010	-- Tomato ketchup	4,0%	0,37	Free	Free
	-- Other tomato sauce :				
21.03.2021	--- Containing meat or edible meat offals	275,0%	24,17	0,59	0,35
21.03.2029	--- Other	275,0%	24,17	0,59	0,35
21.03.3000	- Mustard flour and meal and prepared mustard		0,15	Free	Free
	- Other :				
21.03.9010	-- Mayonnaise and remoulades	40,0%	4,54	2,49	1,97
	-- Other :				
21.03.9091	--- Mango chutney, liquid	245,0%	27,66	0+D1	Free
21.03.9099	--- Other	245,0%	27,66	0+D1	0+D2
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>				
	- Soups and broths and preparations therefor :				
	-- In airtight containers :				
	--- Meat broth :				
21.04.1011	---- Dried	99,0%	15,27	6,42	Free
21.04.1019	---- Other	99,0%	15,27	6,42	3,88
21.04.1020	--- Vegetable soup, whether or not precooked, containing neither meat nor meat extracts	20,0%	2,98	0,38+MX1	0+MX2
21.04.1030	--- Fish soup (containing at least 25 % by weight of fish)	20,0%	2,98	0,98+MX1	0+MX2
21.04.1040	--- Other	167,0%	25,81	3,28+MX1	0+MX2
	-- Other :				
21.04.1050	--- Containing meat or meat extracts	167,0%	25,81	2,60+MX1	0+MX2
21.04.1060	--- Fish soup (containing at least 25 % by weight of fish)	20,0%	2,98	0,19+MX1	0+MX2
21.04.1090	--- Other	27,0%	4,21	0,17+MX1	0+MX2
	- Homogenised composite food preparations :				
21.04.2001	-- For infant use	439,0%	31,71	1,02+MX1	0+MX2
21.04.2009	-- Other	439,0%	31,71	1,02+MX1	0+MX2
<b>21.05</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>				
21.05.0010	- Containing cocoa	98,0%	9,66	9,66	4,00
	- Other :				
21.05.0020	-- Containing edible fats	111,0%	10,92	9,66	4,17
21.05.0090	-- Other	28,0%	2,82	28,0%	Free
<b>21.06</b>	<b>Food preparations not elsewhere specified or included.</b>				
	- Protein concentrates and textured protein substances :				

Item no. Norwegian Customs tariff - 2019	Description of products	Bound rate of duty, <i>ad valorem</i>	Bound rate of duty, <i>specific</i>	MFN- Applied rate of duty NOK/kg or ad valorem	Preferential rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
21.06.1001	-- For feed purpose	545,0%	55,95	2,68	2,68
21.06.1009	-- Other	545,0%	55,95	0,79+MX1	0+MX2
	- Other :				
21.06.9010	-- Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading 13.02, for the manufacture of beverages	4,5%		4,5%	Free
21.06.9020	-- Preparations based on juices of apples or blackcurrants, for the manufacture of beverages	19,0%	1,37	19,0%	8,73%
	-- Other preparations of a kind used for the manufacture of beverages :				
21.06.9039	--- Other	19,0%	1,37	19,0%	Free
	-- Drops, pastilles and chewing gum, not containing sugar :				
21.06.9045	-- inneholdende nikotin (produkter som benyttes av personer som ønsker å slutte og røyke)		0,30	Free	Free
	--- Chewing gum :				
21.06.9047	--- andre drops og pastiller		0,30	Free	Free
21.06.9048	--- annen tyggegummi		0,30	Free	Free
	-- Cream substitutes :				
21.06.9051	--- Dried	114,0%	8,20	8,20	5,83
21.06.9052	--- Liquid	114,0%	8,20	5,20	2,92
21.06.9060	-- Emulsified fats and similar products containing more than 15% by weight of edible milk-fats	287,0%	20,73	25,5% +3,92	0+MX2
	-- Other :				
21.06.9093	--- For feed purpose	439,0%	31,71	25,5% +MX1	0+MX2
21.06.9098	--- Other	439,0%	31,71	25,5% +MX1	0+MX2
<b>22.01</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>				
22.01.1000	- Mineral waters and aerated waters		0,06 L	Free	Free
	- Other :				
22.01.9001	-- Drinking water, put up for retail sale	Free		Free	Free
22.01.9009	-- Other	Free		Free	Free
<b>22.02</b>	<b>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.</b>				
22.02.1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		0,30	Free	Free
	- Other :				
22.02.9100	-- Non-alcoholic beer		0,30	Free	Free
	-- Other :				
22.02.9910	--- Non-alcoholic wines		0,30	Free	Free

Item no. Norwegian Customs tariff - 2019	Description of products	Bound rate of duty, <i>ad valorem</i>	Bound rate of duty, <i>specific</i>	MFN- Applied rate of duty NOK/kg or ad valorem	Preferential rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
22.02.9920	--- Non-alcoholic beverages with a basis of or milk proteins	365,0%	22,44	3,59	2,12
	--- Other :				
22.02.9991	--- Milk substitutes based on cereals or soya	365,0%	22,44	2,50	Free
22.02.9999	--- Other	365,0%	22,44	2,50	Free
<b>22.03</b>	<b>Beer made from malt.</b>				
22.03.0010	- With an alcoholic strengt by volume exceeding 0,5 %, but not exceeding 0,7 % by volume		1,28 L	1,28 L	Free
22.03.0020	- With an alcoholic strengt by volume exceeding 0,7 %, but not exceeding 2,75 % by volume		1,28 L	1,28 L	Free
22.03.0030	- With an alcoholic strengt by volume exceeding 2,75 %, but not exceeding 3,75 % by volume		1,28 L	1,28 L	Free
22.03.0040	- With an alcoholic strengt by volume exceeding 3,75 %, but not exceeding 4,75 % by volume		1,28 L	1,28 L	Free
22.03.0090	- Other		1,28 L	1,28 L	Free
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>				
	- In containers holding 2 l or less :				
22.05.1001	-- Of an alcoholic strength by volume not exceeding 2,5 %	Free		Free	Free
22.05.1009	-- Other	Free		Free	Free
	- Other :				
22.05.9001	-- Of an alcoholic strength by volume not exceeding 2,5 %	Free		Free	Free
22.05.9009	-- Other	Free		Free	Free
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>				
22.07.2000	- Ethyl alcohol and other spirits, denatured, of any strength	Free		Free	Free
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>				
22.08.2000	- Spirits obtained by distilling grape wine or grape marc	Free		Free	Free
22.08.3000	- Whiskies	Free		Free	Free
22.08.4000	- Rum and other spirits obtained by distilling fermented sugar-cane products	Free		Free	Free
22.08.5000	- Gin and Geneva	Free		Free	Free
22.08.6000	- Vodka	Free		Free	Free
22.08.7000	- Liqueurs and cordials	Free		Free	Free
	- Other :				
22.08.9003	-- Aquavit (distilled spirits flavoured with cumin seeds)	Free		Free	Free
22.08.9009	-- Other	Free		Free	Free
<b>22.09.0000</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>		0,08	Free	Free

Item no. Norwegian Customs tariff - 2019	Description of products	Bound rate of duty, <i>ad valorem</i>	Bound rate of duty, <i>specific</i>	MFN- Applied rate of duty NOK/kg or ad valorem	Preferential rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>				
	- Cigars, cheroots and cigarillos, containing tobacco :				
24.02.1001	-- Cigars		12,75	Free	Free
24.02.1009	-- Other		12,75	Free	Free
24.02.2000	- Cigarettes containing tobacco		14,45	Free	Free
24.02.9000	- Other		12,75	Free	Free
<b>24.03</b>	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>				
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :				
24.03.1100	-- Water pipe tobacco specified in Subheading Note 1 to this Chapter		7,65	Free	Free
24.03.1900	-- Other		7,65	Free	Free
	- Other :				
24.03.9100	-- "Homogenised" or "reconstituted" tobacco		7,65	Free	Free
	-- Other :				
24.03.9910	--- Tobacco extracts and essences	Free		Free	Free
	--- Other :				
24.03.9991	---- Chewing tobacco and snuff		7,65	Free	Free
24.03.9999	---- Other		7,65	Free	Free
<b>29.05</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.</b>				
	- Other polyhydric alcohols :				
29.05.4300	-- Mannitol	2,3%		Free	Free
29.05.4400	-- D-glucitol (sorbitol)	2,3%		Free	Free
<b>33.02</b>	<b>Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.</b>				
33.02.1000	- Of a kind used in the food or drink industries	3,0%		Free	Free
<b>35.01</b>	<b>Casein, caseinates and other casein derivatives; casein glues.</b>				
35.01.1000	- Casein	630,0%	69,90	69,90	36,48
	- Other :				
35.01.9010	-- Caseinates and other derivatives	360,0%	71,14	15%+40	36,48
35.01.9020	-- Casein glues	21,2%		21,2%	0+MX2
<b>35.05</b>	<b>Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.</b>				
	- Dextrins and other modified starches :				
35.05.1001	-- Esterified or etherified	495,0%	7,40	258,0%	7,40

<b>Item no. Norwegian Customs tariff - 2019</b>	<b>Description of products</b>	<b>Bound rate of duty, <i>ad valorem</i></b>	<b>Bound rate of duty, <i>specific</i></b>	<b>MFN- Applied rate of duty NOK/kg or ad valorem</b>	<b>Preferential rate of duty NOK/kg or ad valorem</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
35.05.1009	-- Other	495,0%	7,40	258,5%	7,40
35.05.2000	- Glues	3,0%		Free	Free
<b>38.09</b>	<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included</b>				
38.09.1000	- With a basis of amylaceous substances	2,3%		Free	Free
<b>38.24</b>	<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.</b>				
38.24.6000	- Sorbitol other than that of subheading 2905.44	2,3%		Free	Free

MX = Duty calculated on the basis of the Matrix system

D = Duty calculated on the basis of the actual content of certain raw materials

**Table 3.** *The following reference rates (NOK/kg) of the agricultural raw materials are used for the calculation of the duties for the processed agricultural products:*

	<b>MFN – Applied rate</b>	<b>EEA/FTA*</b>
Whole milk powder	17,66	11,43
Skimmed-milk powder	17,75	12,16
Butter	16,41	12,74
Milk for yogurt	3,88	3,01
Milk for beverages	2,88	2,23
Liquid whole milk	1,84	1,43
Liquid skimmed milk	1,37	1,07
Condensed milk fat	6,41	4,98
Condensed milk skimmed	6,09	4,72
Milk powder 20 % fat	14,70	11,41
Buttermilk powder	15,37	11,93
Cream	5,78	4,48
Cream mixture	6,86	5,33
Heavy sour cream	8,63	6,69
Cream powder	13,87	10,77
Whey powder	3,86	3,00
Milk protein	43,12	33,47
Milk fat	20,01	15,53
Wheat flour	3,04	1,96
Rye flour	3,04	1,96/ 2,16/ 1,96
Durum flour	3,04	1,96/ 1,32/ 1,96
Barley flour	3,04	1,96
Rye wheat flour	3,04	1,96
Maize flour	0,00	0,00
Rice flour	0,00	0,00
Flour of other cereals	0,00	0,00
Common wheat	2,36	1,52
Durum wheat	1,52	0,98
Barley	2,12	1,37
Oats	1,82	1,17
Rye	2,27	1,46
Rye wheat	2,27	1,46
Maize	0,00	0,00
Other cereals	0,00	0,00
Wheat bran	3,04	1,96
Oat bran	3,04	1,96

	<b>MFN – Applied rate</b>	<b>EEA/FTA*</b>
Rolled oats	3,04	1,96
Wheat malt	0,00	0,00
Barley malt	0,00	0,00
Wheat gluten	0,00	0,00
Rice	0,00	0,00
Potato starch	7,40	4,41
Other starch	7,40	4,41
Modified starch	7,40	4,41
Glucose and glucose syrup	5,87	4,41
Sugar	0,00	0,00
Maltodextrine	0,00	0,00
Potatoes	1,21	0,81
Flour and flakes of potatoes	12,38	12,01/ 12,01/ 3,75
Beef meat, boneless (14 % fat)	31,44	25,89
Pig meat (23 % fat)	23,36	19,23
Sheep meat	10,47	8,63
Poultry meat	3,68	3,02
Fats other than butter	0,00	0,00
Frozen raspberries	6,24	6,14
Raspberry concentrate	32,32	31,81
Frozen blackcurrants	6,24	5,06
Blackcurrant concentrate	16,86	13,67
Frozen strawberries	6,24	2,86
Strawberry concentrate	32,32	14,81
Apple pulp	0,00	0,00
Apple concentrate	0,00	0,00
Cheese	27,15	20,08
Cheese powder	15,35	12,45
Whole egg powder	65,52	45,37
Eggs in shell	13,69	9,48
Preserved egg yolks (liquid egg yolks)	38,85	26,90
Egg-yolk powder	82,03	56,81
Whole egg paste (whole egg not in shell)	13,43	9,32
Liquid albumen	0,00	0,00
Albumen in powder	0,00	0,00

\* The reference rates differ for some of the agricultural raw materials depending on the calculation method. Where the rate is different for the different calculation methods, these rates are indicated in the following order: *Actual content/ Standard recipes/ Matrix.*

