

Agreement on Agriculture

Between the Republic of Korea and the Republic of Iceland

The Republic of Korea (hereinafter referred to as “Korea”) and the Republic of Iceland (hereinafter referred to as “Iceland”),

RECALLING that a Free Trade Agreement between Korea and the EFTA States (hereinafter referred to as the “Free Trade Agreement”) is signed on the date of signature of this Agreement;

CONFIRMING that this Agreement forms part of the instruments establishing the free trade area between Korea and the EFTA States in accordance with paragraph 2 of Article 2.1 of the Free Trade Agreement,

HAVE AGREED as follows:

ARTICLE 1

Scope and Coverage

This Agreement covers trade in products:

- (a) classified in Chapters 1 through 24 of the Harmonized Commodity Description and Coding System (hereinafter referred to as “the HS”), and not included in Annexes IV and V of the Free Trade Agreement; and
- (b) not covered by the Free Trade Agreement according to Annex III of that Agreement.

ARTICLE 2

Tariff Concessions

1. Korea shall grant tariff concessions to agricultural products originating in Iceland as specified in Annex I to this Agreement. Iceland shall grant tariff concessions to agricultural products originating in Korea as specified in Annex II to this Agreement.
2. For products, for which the preferential duty rate is indicated as “B2” in Annex I, the customs duties shall be gradually eliminated in six equal steps, with the first step taking effect on the date of entry into force of the Agreement, and the following steps taking effect on 1 January each year, starting on 1 January 2007 and with total elimination from 1 January 2011.

ARTICLE 3

Rules of Origin and Customs Procedures

1. The rules of origin and customs procedures in Annex I to the Free Trade Agreement shall apply to this Agreement, except as provided for in paragraphs 2 and 3. Any references to “EFTA States” in that Annex shall be taken to refer to Iceland.
2. For the purpose of this Agreement, Article 3 of Annex I to the Free Trade Agreement shall not apply.
3. Notwithstanding Article 2 of Annex I to the Free Trade Agreement, materials originating in the other Party within the meaning of this Agreement shall be considered to be 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 of Annex I to the Free Trade Agreement.

ARTICLE 4

Dialogue

The Parties shall examine any difficulties that might arise in their trade in agricultural products and shall endeavour to seek appropriate solutions.

ARTICLE 5

Further Liberalisation

The Parties undertake to continue their efforts with a view to achieving further liberalisation of their agricultural trade, taking account of the pattern of trade in agricultural products between the Parties, the particular sensitivities of such products and the development of agricultural policy on both sides. In case a Party requests discussions on additional liberalisation for certain products, the other Party shall afford adequate opportunity to discuss the additional liberalisation.

ARTICLE 6

Provisions of the Free Trade Agreement

The following provisions of the Free Trade Agreement shall apply *mutatis mutandis* between the Parties to this Agreement: Articles 1.2, 1.5, 1.6, 1.7, 2.5, 2.6, 2.7, 2.9, 2.11, 2.12, 2.13, 10.1 and Chapter 9.

ARTICLE 7

WTO Agreement on Agriculture

The Parties confirm their rights and obligations under the WTO Agreement on Agriculture unless otherwise specified in this Agreement.

ARTICLE 8

Export Subsidies

Should a Party introduce or re-introduce a subsidy on exports of a product subject to a tariff concession in accordance with Article 2 that is traded with the other Party, that other Party may increase the rate of duty on such imports up to the applied most-favoured-nation tariff in effect at that time.

ARTICLE 9

Annexes

The Annexes to this Agreement constitute an integral part thereof.

ARTICLE 10

Amendments

1. The Parties may agree on any amendment to this Agreement.
2. Unless the Parties agree otherwise, the amendment shall enter into force on the first day of the second month following the receipt of the latter instrument of ratification, acceptance or approval.

ARTICLE 11

Entry into Force

1. This Agreement is subject to ratification, acceptance or approval. The instruments of ratification, acceptance or approval shall be exchanged between the Parties.
2. This Agreement shall enter into force on the date of entry into force of the Free Trade Agreement between Korea and Iceland.

ARTICLE 12

Relationship between this Agreement and the Free Trade Agreement

This Agreement shall remain in force as long as the Parties to it remain Parties to the Free Trade Agreement.

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

Done at Hong Kong this 15th day of December 2005, in two originals, in the English language.

For the Republic of Iceland

For the Republic of Korea

ANNEX I

Tariff Elimination and Reduction Schedule of Korea to Iceland on Basic Agricultural Products

HS Code	Description of Products	Base Rate	Duty for Iceland
0101	Live horses, asses, mules and hinnies.		
010110	Pure-bred breeding animals		
0101101000	Horses	8	4
0101109000	Other	8	6.4
010190	Other		
0101901010	Horses for racing	8	0
0101901090	Other	8	4
0101909000	Other	8	4
0102	Live bovine animals.		
010290	2. Other		
0102909000	Other	0	0
0103	Live swine.		
0103100000	1. Pure-bred breeding animals	18	0
0104	Live sheep and goats.		
0104100000	Sheep	8	4
010420	Goats		
0104201000	Milk goats	8	6.4
0104209000	Other	8	6.4
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.		
01051	1. Weighing not more than 185g:		
010511	A. Fowls of the species Gallus domesticus		
0105111000	Pure-bred breeding animals	9	0
0105119000	Other	9	7.2
0105120000	B. Turkeys	9	7.2
010519	C. Other		
0105199000	Other	9	7.2
01059	2. Other:		
010592	A. Fowls of the species Gallus domesticus, weighing not more than 2,000g		
0105921000	(1) Pure-bred breeding animals	9	0
0105929000	(2) Other	9	7.2
010593	B. Fowls of the species Gallus domesticus, weighing more than 2,000g		
0105931000	(1) Pure-bred breeding animals	9	0
0105939000	(2) Other	9	7.2
010599	C. Other		
0105992000	Turkeys	9	7.2
0105999000	Other	9	7.2
0106	Other live animals.		
01061	Mammals:		
0106110000	Primates	8	6.4
010619	Other		
0106191000	Dogs	8	6.4
0106192000	Rabbits and hares	8	6.4

HS Code	Description of Products	Base Rate	Duty for Iceland
0106193000	Deer	8	6.4
0106194000	Bears	8	6.4
0106199000	Other	8	6.4
010620	Reptiles (including snakes and turtles)		
0106201000	Snakes	8	6.4
0106202000	Fresh-water tortoises	8	6.4
0106203000	Turtles	8	6.4
0106209000	Other	8	6.4
01063	Birds:		
0106310000	Birds of prey	8	6.4
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	6.4
0106390000	Other	8	6.4
010690	Other		
0106901000	Amphibia	8	6.4
0106902010	Honey bees	8	6.4
0106902090	Other	8	6.4
0106903090	Other	8	6.4
0106909000	Other	8	6.4
0204	Meat of sheep or goats, fresh, chilled or frozen.		
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	B2
02042	Other meat of sheep, fresh or chilled:		
0204210000	Carcasses and half-carcasses	22.5	B2
0204220000	Other cuts with bone in	22.5	B2
0204230000	Boneless	22.5	B2
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	B2
02044	Other meat of sheep, frozen:		
0204410000	Carcasses and half-carcasses	22.5	B2
0204420000	Other cuts with bone in	22.5	B2
0204430000	Boneless	22.5	B2
020450	Meat of goats		
0204501000	Fresh or chilled	22.5	20.3
0204502000	Frozen	22.5	20.3
020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.		
0205001000	Fresh or chilled	27	21.6
0205002000	Frozen	27	21.6
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.		
02072	Of turkeys:		
0207240000	Not cut in pieces, fresh or chilled	18	16.2
0207250000	Not cut in pieces, frozen	18	16.2
020726	Cuts and offal, fresh or chilled		
0207261000	Cuts	18	16.2
0207262010	Liver	22.5	20.3
0207262090	Other	27	24.3
020727	Cuts and offal, frozen		
0207271000	Cuts	18	16.2
0207272010	Liver	22.5	20.3
0207272090	Other	27	24.3

HS Code	Description of Products	Base Rate	Duty for Iceland
0208	Other meat and edible meat offal, fresh, chilled or frozen.		
0208100000	Of rabbits or hares	22.5	20.3
0208200000	Frog's legs	18	16.2
0208300000	Of primates	18	16.2
0208500000	Of reptiles (including snakes and turtles)	18	16.2
020890	Other		
0208901000	Of deer	27	24.3
0208909090	Other	18	16.2
020900	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		
0209001000	Pig fat	3	0
0209002000	Poultry fat	3	0
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.		
02109	Other, including edible flours and meals of meat and meat offal:		
0210910000	Of primates	22.5	15.8
0210930000	Of reptiles (including snakes and turtles)	22.5	15.8
021099	Other		
0210991090	Other	22.5	15.8
0210999010	Meat of sheep or goats	22.5	15.8
0210999090	Other	22.5	15.8
041000	Edible products of animal origin, not elsewhere specified or included.		
0410001000	Turtles' eggs	8	6.4
0410002000	Salanganes' nests	8	6.4
0410009000	Other	8	6.4
050400	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.		
0504001010	Of bovine	27	24.3
0504001090	Other	27	24.3
0504002000	Bladders	27	24.3
0504003000	Stomachs	27	24.3
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.		
0506100000	Ossein and bones treated with acid	3	0
050690	Other		
0506901010	(1) Of tigers	3	0
0506901020	(2) Of bovine animals	9	7.2
0506901090	(3) Other	3	0
0506902000	B. Powder of bones.	25.6	23.0
0506909000	C. Other	3	0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
0511100000	1. Bovine semen	0	0

HS Code	Description of Products	Base Rate	Duty for Iceland
05119	2. Other:		
051199	B. Other		
0511991000	(1) Animal blood	8	6.4
0511992010	Swine semen	0	0
0511992090	Other	0	0
0511993010	Of bovine	18	0
0511993020	Of swine	18	0
0511993090	Other	0	0
0511994000	(4) Sinews and tendons	18	16.2
0511999010	Silkworm eggs	18	16.2
0511999020	Chrysalis of silk worm	8	6.4
0511999030	Dead animals, other than products of dead animals of Chapter 3	8	6.4
0511999040	Paring and similar waste of rawhides or skins	8	6.4
0511999090	Other	8	6.4
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.		
060110	1. Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant		
0601101000	Of tulips	8	6.4
0601102000	Of lilies	8	6.4
0601103000	Of dahlias	8	6.4
0601104000	Of hyacinthus	8	6.4
0601105000	Of gladiolus	8	6.4
0601106000	Of iris	8	6.4
0601107000	Of freesias	8	6.4
0601108000	Of narcissus	8	6.4
0601109000	Other	8	6.4
060120	2. Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots		
0601201000	Of tulips	8	6.4
0601202000	Of lilies	8	6.4
0601203000	Of dahlias	8	6.4
0601204000	Of hyacinthus	8	6.4
0601205000	Of gladiolus	8	6.4
0601206000	Chicory plants and roots	8	6.4
0601207000	Of iris	8	6.4
0601208000	Of freesias	8	6.4
0601209010	Of narcissus	8	6.4
0601209090	Other	8	6.4
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.		
060210	1. Unrooted cuttings and slips		
0602101000	Of fruit trees	8	6.4
0602109000	Other	8	6.4
060220	2. Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		
0602201000	Apple trees	18	16.2
0602202000	Pear trees	18	16.2

HS Code	Description of Products	Base Rate	Duty for Iceland
0602203000	Peach trees	18	16.2
0602204000	Grape vines	8	6.4
0602205000	Persimmon trees	8	6.4
0602206000	Citrus trees	18	16.2
0602207010	Chestnut trees	8	6.4
0602207020	Walnut trees	8	6.4
0602207030	Korean pine trees	8	6.4
0602209000	Other	8	6.4
0602300000	3. Rhododendrons and azaleas, grafted or not	8	6.4
0602400000	4. Roses, grafted or not	8	6.4
060290	5. Other		
0602901010	Orchids or orchises	8	6.4
0602901020	Carnations	8	6.4
0602901030	Guzmania ampire	8	6.4
0602901040	Gypsophilas	8	6.4
0602901050	Chrysanthemums	8	6.4
0602901060	Cactus	8	6.4
0602901090	Other	8	6.4
0602902011	For bonsai	8	6.4
0602902019	Other	8	6.4
0602902020	Larch trees	8	6.4
0602902030	Cryptomeria	8	6.4
0602902040	Japanese cypress	8	6.4
0602902050	Rigi-taeda	8	6.4
0602902061	For bonsai	8	6.4
0602902069	Other	8	6.4
0602902071	For bonsai	8	6.4
0602902079	Other	8	6.4
0602902081	For bonsai	8	6.4
0602902089	Other	8	6.4
0602902091	For bonsai	8	6.4
0602902099	Other	8	6.4
0602909010	Peony trees	8	6.4
0602909020	Camellia trees	8	6.4
0602909030	Mulberry trees	18	16.2
0602909040	Mushroom spawn	8	6.4
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
060310	Fresh		
0603103000	Tulips	25	22.5
0603104000	Gladiolus	25	22.5
0603108000	Gypsophila	25	22.5
0603109000	Other	25	22.5
0603900000	Other	25	22.5
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets of for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
0604100000	Mosses and lichens	8	6.4

HS Code	Description of Products	Base Rate	Duty for Iceland
06049	Other:		
060491	Fresh		
0604911010	Leaves of ginkgos	8	6.4
0604911090	Other	8	6.4
0604919000	Other	8	6.4
0604990000	Other	8	6.4
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.		
070310	1. Onions and shallots		
0703102000	B. Shallots	27	24.3
070390	3. Leeks and other alliaceous vegetables		
0703901000	Leeks	27	24.3
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.		
0704100000	Cauliflowers and headed broccoli	27	24.3
0704200000	Brussels sprouts	27	24.3
070490	Other		
0704901000	Cabbages	27	24.3
0704902000	Chinese cabbages	27	24.3
0704909000	Other	27	24.3
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.) fresh or chilled.		
07052	2. Chicory:		
0705210000	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	8	6.4
0705290000	Other	8	6.4
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.		
070610	1. Carrots and turnips		
0706102000	B. Turnips	27	24.3
070690	2. Other		
0706902000	Wasabi and horseradishes	27	24.3
0706909000	Other	27	24.3
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.		
0708100000	Peas (<i>Pisum sativum</i>)	27	24.3
0708200000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	27	24.3
0708900000	Other leguminous vegetables	27	24.3
0709	Other vegetables, fresh or chilled.		
0709100000	1. Globe artichokes	27	24.3
0709200000	2. Asparagus	27	24.3
0709300000	3. Aubergines (egg-plants)	27	24.3
0709400000	4. Celery other than celeriac	27	24.3
07095	5. Mushrooms and truffles:		
0709520000	Truffles	27	24.3
0709700000	7. Spinach, New Zealand spinach and orache spinach (garden spinach)	27	24.3
070990	8. Other		
0709902000	Flowering ferns	27	24.3
0709903000	Pumpkins	27	24.3

HS Code	Description of Products	Base Rate	Duty for Iceland
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
0710100000	Potatoes	27	24.3
07102	Leguminous vegetables, shelled or unshelled:		
0710210000	Peas (Pisum sativum)	27	24.3
0710220000	Beans (Vigna spp.,Phaseolus spp.)	27	24.3
0710290000	Other	27	24.3
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	24.3
071080	Other vegetables		
0710801000	Onions	27	24.3
0710802000	Garlic	27	24.3
0710803000	Bamboo shoots	27	24.3
0710804000	Carrots	27	24.3
0710806000	Pine mushrooms	27	24.3
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	24.3
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.		
0711200000	Olives	27	24.3
07115	Mushrooms and Truffles:		
071159	Other		
0711591000	Truffles	27	24.3
071190	Other vegetables; mixtures of vegetables		
0711903000	Bamboo shoots	27	24.3
0711905020	Flowering ferns	27	24.3
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.		
07123	2. Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:		
071239	D. Other		
0712392000	(2) Truffles	27	24.3
071290	3. Other vegetables; mixtures of vegetables		
0712902093	(c) Potatoes	27	24.3
0712909000	C. Mixtures of vegetables	27	21.6
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.		
071310	Peas (Pisum sativum)		
0713101000	For seed	27	24.3
0802	Other nuts, fresh or dried, whether or not shelled or peeled.		
08021	1. Almonds:		
0802110000	In shell	8	6.4
0802120000	Shelled	8	6.4
08022	2. Hazelnuts or filberts (Corylus spp.):		
0802210000	In shell	8	6.4
0802220000	Shelled	8	6.4
0806	Grapes, fresh or dried.		
0806200000	2. Dried	21	18.9

HS Code	Description of Products	Base Rate	Duty for Iceland
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.		
0809200000	2. Cherries	24	21.6
0813	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.		
0813200000	2. Prunes	18	16.2
0903000000	Mat`.	25	22.5
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.		
09041	1. Pepper:		
0904110000	Neither crushed nor ground	8	6.4
0904120000	Crushed or ground	8	6.4
0905000000	Vanilla.	8	6.4
0906	Cinnamon and cinnamon-tree flowers.		
090610	Neither crushed nor ground		
0906101000	Cinnamon	8	6.4
0906102000	Cinnamon tree flowers	8	6.4
090620	Crushed or ground		
0906201000	Cinnamon	8	6.4
0906202000	Cinnamon tree flowers	8	6.4
0907000000	Cloves (whole fruit, cloves and stems).	8	6.4
0908	Nutmeg, mace and cardamoms.		
0908100000	Nutmeg	8	6.4
0908200000	Mace	8	6.4
0908300000	Cardamoms	8	6.4
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.		
0909100000	Seeds of anise or badian	8	6.4
0909200000	Seeds of coriander	8	6.4
0909300000	Seeds of cumin	8	6.4
0909400000	Seeds of caraway	8	6.4
0909500000	Seeds of fennel; juniper berries	8	6.4
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.		
0910300000	3. Turmeric (curcuma)	8	6.4
0910400000	4. Thyme; bay leaves	8	6.4
0910500000	5. Curry	8	6.4
09109	6. Other spices:		
0910910000	Mixtures referred to in Note 1 (b) to this chapter	8	6.4
0910990000	Other	8	6.4
1001	Wheat and meslin.		
1001100000	1. Durum wheat	3	2.4
100190	2. Other		
1001901000	A. Meslin including durum wheat	3	2.4
1001909010	Seed	1.8	0
1001909020	For feeding	1.8	0
1001909030	For milling	1.8	0
1001909090	Other	1.8	0
100200	Rye.		
1002009000	Other	3	0

HS Code	Description of Products	Base Rate	Duty for Iceland
100400	Oats.		
1004009000	Other	3	0
100700	Grain sorghum.		
1007009000	Other	3	0
1008	Buckwheat, millet and canary seed; other cereals.		
100820	Millet		
1008201010	For seed	18	16.2
1008201090	Other	3	0
1008209000	Other	3	0
1008300000	Canary seed	3	0
110100	Wheat or meslin flour.		
1101001000	Of wheat	4.2	3.8
1101002000	Of meslin	5	4
1102	Cereal flours other than of wheat or meslin.		
1102100000	Rye flour	5	4
1102200000	Maize (corn) flour	5	4.5
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.		
110430	Germ of cereals, whole, rolled, flaked or ground		
1104309000	Other	5	0
1106	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.		
1106100000	Of the dried leguminous vegetables of heading 07.13	8	6.4
110620	Of sago or of roots or tubers of heading 07.14		
1106201000	Of arrow roots	8	6.4
1106209000	Other	8	6.4
1106300000	Of the products of Chapter 8	8	6.4
1109000000	Wheat gluten, whether or not dried.	8	7.2
1203000000	Copra.	3	0
1204000000	Linseed, whether or not broken.	3	0
1205	Rape or colza seeds, whether or not broken.		
1205100000	Low erucic acid rape or colza seeds	10	9
1205900000	Other	10	9
1206000000	Sunflower seeds, whether or not broken.	25	22.5
1207	Other oil seeds and oleaginous fruits, whether or not broken.		
1207100000	1. Palm nuts and kernels	3	0
1207200000	2. Cotton seeds	3	0
1207300000	3. Castor oil seeds	3	0
1207500000	5. Mustard seeds	3	0
1207600000	6. Safflower seeds	3	0
12079	7. Other:		
1207910000	A. Poppy seeds	3	0
120799	B. Other		
1207992000	(2) Shea nuts (Karite nuts)	3	0
1207999000	(3) Other	3	0
1208	Flours and meals of oil seeds or oleaginous fruit, other		

HS Code	Description of Products	Base Rate	Duty for Iceland
	than those of mustard.		
1208100000	1. Of soya beans	3	0
1208900000	2. Other	3	0
1209	Seeds, fruit and spores, of a kind used for sowing.		
1209100000	1. Sugar beet seed	0	0
12092	2. Seeds of forage plants:		
1209210000	A. Lucerne (alfalfa) seed	0	0
1209220000	B. Clover (Trifolium spp.) seed	0	0
1209230000	C. Fescue seed	0	0
1209240000	D. Kentucky blue grass (poa pratensis L.)seed	0	0
1209250000	E. Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seed	0	0
1209260000	F. Timothy grass seed	0	0
120929	G. Other		
1209291000	Lupine seed	0	0
1209292000	Sudan grass seed	0	0
1209293000	Orchardgrass seeds	0	0
1209299000	Other	0	0
1209300000	3. Seeds of herbaceous plants cultivated principally for their flowers	0	0
12099	4. Other:		
120991	A. Vegetable seeds		
1209911010	Onion seeds	0	0
1209911090	Other	0	0
1209912000	Radish seeds	0	0
1209919000	Other	0	0
120999	B. Other		
1209991010	Seeds of oak	0	0
1209991090	Other	0	0
1209992000	Seeds of fruit trees	0	0
1209993000	Tobacco seed	0	0
1209994000	Lawn seed	0	0
1209999000	Other	0	0
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.		
1211100000	1. Liquorice roots	8	6.4
121120	2. Ginseng roots		
1211202110	Powder	18	16.2
1211202120	Tablet or capsule	18	16.2
1211202190	Other	18	16.2
1211300000	3. Coca leaf	8	6.4
1211400000	4. Poppy straw	8	6.4
121190	5. Other		
1211901000	Aconiti tuber	8	6.4
1211902000	Coptidis rhizoma	8	6.4
1211903000	Polygalae radix	8	6.4
1211904000	Fritillariae roylei bulbus	8	6.4
1211905000	Eucommiae cortex	8	6.4

HS Code	Description of Products	Base Rate	Duty for Iceland
1211909010	Amomi semen	8	6.4
1211909020	Zizyphi semen	8	6.4
1211909030	Quisqualis fructus	8	6.4
1211909040	Longanae arillus	8	6.4
1211909050	Crataegi fructus	8	6.4
1211909060	Nelumbo semen	8	6.4
1211909070	Pepper mint	8	6.4
1211909080	Japanese papper	8	6.4
1211909090	Other	8	6.4
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 cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.		
1212300000	3. Apricot, peach (including nectarine) or plum stones and kernels	8	6.4
12129	4. Other:		
1212910000	A. Sugar beet	3	0
121299	B. Other		
1212991000	(1) Unroasted chicory roots of the variety cichorium intybus sativum	8	6.4
1212992000	(2) Tuber of kuyaku	8	6.4
1212993000	(3) Pollen	8	6.4
1212994000	(4) Sugar cane	3	0
1212999000	(5) Other	8	6.4
1213000000	Cereal straw and husks,unprepared,whether or not chopped,ground,preserved or in the form of pellets.	8	6.4
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.		
1214100000	Lucerne (alfalfa) meal and pellets	10	9
121490	Other		
1214909010	Alfalfa bale	18	16.2
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).		
130110	1. Lac		
1301101000	A. Shellac	3	0
1301109000	B. Other	3	0
1301200000	2. Gum Arabic	3	0
130190	3. Other		
1301901000	A. Oleoresins	3	0
1301909000	B. Other	3	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.		
13021	1. Vegetable saps and extracts:		
1302110000	A. Opium	8	6.4

HS Code	Description of Products	Base Rate	Duty for Iceland
150100	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.		
1501001010	Of a acid value not exceeding 1	3	0
1501001090	Other	3	0
1501002000	2. Poultry fat	3	0
150200	Fats of bovine animals, sheep or goats, other than those of heading 15.03.		
1502001010	Of a acid value not exceeding 2	2	0
1502001090	Other	2	0
1502009000	2. Other	3	0
150300	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.		
1503002000	Lard-oil	3	0
1503009000	Other	3	0
150500	Wool grease and fatty substances derived therefrom (including lanolin).		
1505001000	1. Wool grease, crude	3	0
1505009000	2. Other	3	0
150600	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.		
1506001000	Neat's-foot oil and its fractions	3	0
1506009000	Other	3	0
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.		
1507100000	Crude oil, whether or not degummed	5.4	4.9
150790	Other		
1507901000	Refined oil	5.4	4.9
1507909000	Other	8	7.2
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.		
1509100000	Virgin	8	7.2
1509900000	Other	8	6.4
1510000000	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 15.09.	8	6.4
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.		
1511100000	1. Crude oil	3	0
151190	2. Other		
1511901000	Palm olein	2	0
1511902000	Palm stearin	2	0
1511909000	Other	2	0
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.		
15121	1. Sunflower-seed or safflower oil and fractions thereof:		
151211	A. Crude oil		
1512111000	(1) Sunflower-seed oil	10	8
1512112000	(2) Safflower oil	8	6.4

HS Code	Description of Products	Base Rate	Duty for Iceland
151219	B. Other		
1512191010	(a) Sunflower-seed oil	10	8
1512191020	(b) Safflower oil	8	6.4
1512199010	(a) Sunflower-seed oil	10	8
1512199020	(b) Safflower oil	8	6.4
15122	2. Cotton-seed oil and its fractions:		
1512210000	Crude oil, whether or not gossypol has been removed	5.4	4.9
151229	Other		
1512291000	Refined oil	5.4	4.9
1512299000	Other	8	7.2
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.		
15131	1. Coconut (copra)oil and its fractions:		
1513110000	Crude oil	3	0
151319	Other		
1513191000	Refined oil	3	0
1513199000	Other	3	0
15132	2. Palm kernel or babassu oil and fractions thereof:		
151321	Crude oil		
1513211000	Palm kernel oil	5	4
1513212000	Babassu oil	8	6.4
151329	Other		
1513291010	Palm kernel oil	5	4
1513291020	Babassu oil	8	6.4
1513299000	Other	8	6.4
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.		
15141	1. Low erucic acid rape or colza oil and its fractions:		
1514110000	A. Crude oil	10	9
15149	2. Other:		
151491	A. Crude oil		
1514911000	(1) Other Rape oil or colza oil	10	9
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.		
15151	1. Linseed oil and its fractions:		
1515110000	Crude oil	8	6.4
1515190000	Other	8	6.4
15152	2. Maize(corn)oil and its fractions:		
1515210000	Crude oil	8	7.2
1515290000	Other	8	7.2
1515300000	3. Castor oil and its fractions	8	6.4
1515400000	4. Tung oil and its fractions	8	6.4
151590	6. Other		
1515909010	Rice bran oil and its fractions	8	6.4
1515909020	Camellia oil and its fractions	8	6.4
1515909030	Jobba oil and its fractions	8	6.4
1515909090	Other	8	6.4

HS Code	Description of Products	Base Rate	Duty for Iceland
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.		
151610	1. Animal fats and oils and their fractions		
1516101000	Beef tallow and its fractions	8	4
1516109000	Other	8	4
151620	2. Vegetable fats and oils and their fractions		
1516202010	Coconut (copra) oil and its fraction	8	6.4
1516202020	Palm oil and its fraction	8	6.4
1516202030	Maize oil and its fraction	8	6.4
1516202040	Cotton seed oil and its fraction	8	6.4
1516202050	Soya-bean oil and its fraction	8	7.2
151800	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.		
1518001000	Dehydrated castor oil	8	6.4
1518002000	Epoxidised soya-bean oil	8	7.2
1701	Cane or beet sugar and chemically pure sucrose, in solid form.		
17011	1. Raw sugar not containing added flavouring or colouring matter:		
170111	Cane sugar		
1701111000	Of a polarization not exceeding 98.5°	3	0
1701112000	Of a polarization exceeding 98.5°	3	0
170112	Beet sugar		
1701121000	Of a polarization not exceeding 98.5°	3	0
1701122000	Of a polarization exceeding 98.5°	3	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.		
170290	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose		
1702902000	B. Caramel	8	7.2
1702909000	D. Other	8	7.2
1703	Molasses resulting from the extraction or refining of sugar.		
170310	1. Cane molasses		
1703101000	For use in manufacturing spirits	3	0
1703109000	Other	3	0
170390	2. Other		
1703901000	For use in manufacturing spirits	3	0
1703909000	Other	3	0
180100	Cocoa beans, whole or broken, raw or roasted.		
1801001000	1. Raw	2	0

HS Code	Description of Products	Base Rate	Duty for Iceland
1801002000	2. roasted	8	0
180200	Cocoa shells, husks, skins and other cocoa waste.		
1802001000	Cocoa shells, husks and skins	8	0
1802009000	Other	8	0
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
2002100000	1. Tomatoes, whole or in pieces	8	7.2
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.		
200310	Mushrooms of the genus Agaricus		
2003104000	Cultivated mushrooms (Agaricus bisporus)	20	18
2003109000	Other	20	18
200390	Other		
2003909000	Other	20	18
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
200510	Homogenised vegetables		
2005101000	Pureed corn for infant	20	18
2005109000	Other	20	18
2005400000	Peas (pisum sativum)	20	18
20055	Beans (Vigns spp.,Phaseolus spp.):		
200551	Beans, shelled		
2005511000	Of small green beans	20	18
2005512000	Of small red beans	20	18
2005519000	Other	20	18
200559	Other		
2005591000	Of small green beans	20	18
2005592000	Of small red beans	20	18
2005599000	Other	20	18
2005600000	Asparagus	20	18
2005700000	Olives	20	16
200590	Other vegetables and mixtures of vegetables		
2005901000	Kim-chi®	20	0
2005903000	Sauerkraut	20	18
2005909000	Other	20	18
200600	Vegetables, fruit, nuts , fruit-peel and other parts of plants, preserved by sugar (drained, glac'e or crystallised).		
2006005000	5. Peas (Pisum sativum)	20	18
2006006010	Beans shelled	20	18
2006006090	Other	20	18
2006007000	7. Asparagus	20	16
2006008000	8. Olive	20	16
2006009030	C. Of other vegetable	20	16
2106	Food preparations not elsewhere specified or included.		
210690	2. Other		
2106902000	B. Sugar syrups, containing added flavouring or colouring matter	8	6.4

HS Code	Description of Products	Base Rate	Duty for Iceland
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.		
230110	1. Flours, meals and pellets, of meat or meat offal; greaves		
2301101000	Flours, meals and pellets, of meat or meat offal	9	8.1
2301102000	Greaves	5	0
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.		
2302100000	1. Of maize (corn)	5	0
2302200000	2. Of rice	5	0
2302300000	3. Of wheat	5	0
2302400000	4. Of other cereals	5	0
2302500000	5. Of leguminous plants	5	0
2303	Residues of starch manufacture and similar residues, beetpulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.		
2303100000	1. Residues of starch manufacture and similar residues	0	0
2303200000	2. Beet-pulp, bagasse and other waste of sugar manufacture	5	0
2303300000	3. Brewing or distilling dregs and waste	5	0
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	1.8	0
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5	0
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04. or 23.05.		
2306100000	1. Of cotton seeds	5	0
2306200000	2. Of linseed	5	0
2306300000	3. Of sunflower seeds	5	0
23064	4. Of rape or colza seeds:		
2306410000	Of low erucic acid rape or colza seeds	0	0
2306490000	Other	0	0
2306500000	5. Of coconut or copra	5	0
2306600000	6. Of palm nuts or kernels	5	0
2306700000	7. Of maize (corn) germ	5	0
230690	8. Other		
2306902000	Of perilla seeds	5	0
2306909000	Other	5	0
2307000000	Wine less; argol.	5	0
230800	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.		
2308001000	Acorns	5	4
2308002000	Horse-chestnuts	5	4
2308003000	Cotton seed hulls	5	0

HS Code	Description of Products	Base Rate	Duty for Iceland
2309	Preparations of a kind used in animal feeding.		
2309100000	Dog or cat food, put up for retail sale	5	0
230990	Other		
2309901010	For pigs	4.2	0
2309901020	For fowls	4.2	0
2309901030	For fish	5	0
2309901040	For bovine	4.2	0
2309901099	Other	5	0
2309902091	Automatic approval import items as of December 31, 1994: @1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.) @2. FCA Feed nectars (conc.) @3. FCA Feed protanox @4. FCA Encila (conc.) @5. FCA Sugar mate @6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade(conc.) @7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.) @8. Pig and fresh of FFI Arome (conc., 2X) @9. Pecuaroma-poultry	5	0
2309903010	Chiefly on the basis of antibiotics	5	0
2309903020	Chiefly on the basis of vitamins	5	0
2309903030	Chiefly on the basis of micro minerals	5	0
2309903090	Other	5	0
2401	Unmanufactured tobacco; tobacco refuse.		
240110	Tobacco, not stemmed/stripped		
2401103000	Oriental	20	18
2401109000	Other	20	18

ANNEX II

Iceland's Concessions to Korea on Basic Agricultural Products

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
0409	0409.0000	Natural honey	free
0504		Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:	
	0504.0001	- Guts, salted and dressed	free
	0504.0002	- Guts, salted but not dressed	free
	0504.0009	- Other	free
0506		Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or de gelatinised; powder and waste of these products:	
	0506.1000	- Ossein and bones treated with acid	free
	0506.9000	- Other	free
0511		Animal products not elsewhere specified or included; dead animals of Chapter 1 and 3, unfit for human consumption:	
	0511.1000	- Bovine semen	free
		- Other:	
		-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:	
	0511.9111	--- Fish, fresh or chilled, for reduction, n.e.s.	free
	0511.9112	--- Herrings for bait, frozen	free
	0511.9113	--- Capelin for bait, frozen	free
	0511.9114	--- Salted roes	free
	0511.9115	--- Fish waste for feed purposes, frozen	free
	0511.9116	--- Scales of fish	free
	0511.9117	--- Fish bile	free
	0511.9118	--- Swim bladder, dried	free
	0511.9119	--- Swim bladder, salted	free
	0511.9121	--- Fish guts, n.e.s.	free
	0511.9122	--- Fish waste, n.e.s.	free
	0511.9123	--- Fertile halibut eggs	free
	0511.9124	--- Fish for bait, frozen, n.e.s	free
	0511.9129	--- Other	free
		-- Other:	free
	0511.9901	--- Animal blood	free
	0511.9909	--- Other	free
ex 0601		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No.	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
ex 0703	0601.1000	1212: - Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	free
	0601.2001	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots: -- Chicory roots	free
	0703.1001	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled: - Onions and shallots: -- Onions	free
	0703.1009	-- Shallots	free
	0703.2000	- Garlic	free
0708		Leguminous vegetables, shelled or unshelled, fresh or chilled:	
ex 0709	0708.1000	- Peas (<i>Pisum sativum</i>)	free
	0708.2000	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	free
	0708.9000	- Other leguminous vegetables	free
		Other vegetables, fresh or chilled:	
ex 0710	0709.1000	- Globe artichokes	free
	0709.2000	- Asparagus	free
		- Mushrooms and truffles:	
	0709.5200	-- Truffles	free
	0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach) - Other:	free
	0709.9001	Sweet corn	free
	0709.9003	Olives	free
		Vegetables (uncooked or cooked y steaming or oiling in water), frozen	
		- Leguminous vegetables, shells or unshelled:	
	0710.2100	-- Peas (<i>Pisum sativum</i>)	free
	0710.2200	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	free
	0710.2900	-- Other	free
	0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	free
	0710.4000	- Sweet corn - Other vegetables: -- Peppers:	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
0711	0710.8001	--- Imported from 1 November to 15 March	free
	0710.8002	--- Imported at other times	free
	0710.8003	-- Onions	free
	0710.8009	-- Other	free
	0710.9000	- Mixtures of vegetables	free
		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:	
	0711.2000	- Olives	free
	0711.3000	- Capers	free
	0711.4000	- Cucumbers and gherkins	free
		- Mushrooms and truffles:	
	0711.5100	-- Mushrooms of the genus <i>Agaricus</i>	free
	0711.5900	-- Other	free
		- Other vegetables; mixtures of vegetables:	
	0711.9001	-- Potatoes	free
	0711.9002	-- Sweet corn	free
0712	0711.9003	-- Onions	free
	0711.9009	-- Other	free
		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:	
	0712.2000	- Onions	free
		- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:	
	0712.3100	-- Mushrooms of the genus <i>Agaricus</i>	free
	0712.3200	-- Wood ears (<i>Auricularia</i> spp.)	free
	0712.3300	-- Jelly fungi (<i>Tremella</i> spp.)	free
	0712.3900	-- Other	free
		- Other vegetables; mixtures of vegetables:	
	0712.9001	-- Sweet corn, tomatoes and carrots, excluding mixtures of vegetables	free
	0712.9002	-- Potatoes, whether or not cut or sliced, but not further prepared	free
	0712.9009	-- Other	free
		Dried leguminous vegetables, shelled, whether or not skinned or split:	
0713	0713.1000	- Peas (<i>Pisum sativum</i>)	free
	0713.2000	- Chickpeas (<i>garbanzos</i>)	free
		- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
0714	0713.3100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	free
	0713.3200	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	free
	0713.3300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	free
	0713.3900	-- Other	free
	0713.4000	- Lentils	free
	0713.5000	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	free
	0713.9000	- Other	free
		Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith:	
	0714.1000	- Manioc (cassava)	free
	0714.2000	- Sweet potatoes	free
0801	0714.9000	- Other	free
		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:	
		- Coconuts:	
	0801.1100	-- Desiccated	free
	0801.1900	-- Other	free
		- Brazil nuts:	
	0801.2100	-- In shell	free
	0801.2200	-- Shelled	free
		- Cashew nuts:	
	0801.3100	-- In shell	free
0802	0801.3200	-- Shelled	free
		Other nuts, fresh or dried, whether or not shelled or peeled:	
		- Almonds:	
	0802.1100	-- In shell	free
	0802.1200	-- Shelled	free
		- Hazelnuts or filberts (<i>Corylus spp.</i>):	
	0802.2100	-- In shell	free
	0802.2200	-- Shelled	free
		- Walnuts:	
	0802.3100	-- In shell	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
0803	0802.3200	-- Shelled	free
	0802.4000	- Chestnuts (<i>Castanea spp.</i>)	
	0802.5000	- Pistachios	free
	0802.9000	- Other	free
	0803.0000	Bananas, including plantains, fresh or dried	
0804		Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:	
		- Dates:	
	0804.1001	-- Fresh	free
	0804.1009	-- Other	free
	0804.2000	- Figs	free
0805	0804.3000	- Pineapples	free
	0804.4000	- Avocados	free
	0804.5000	- Guavas, mangoes and mangosteens	free
		Citrus fruit, fresh or dried:	
	0805.1000	- Oranges	free
0806	0805.2000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	free
	0805.4000	- Grapefruit	free
		- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):	
	0805.5001	-- Lemons	free
	0805.5009	-- Other	free
0807	0805.9000	- Other	free
		Grapes, fresh or dried:	
	0806.1000	- Fresh	free
		- Dried:	
	0806.2001	-- Raisins	free
0808	0806.2009	-- Other	free
		Melons (including watermelons) and papaws (papayas), fresh:	
		- Melons (including watermelons):	
	0807.1100	-- Watermelons	free
	0807.1900	-- Other	free
0808	0807.2000	- Papaws (papayas)	free
		Apples, pears and quinces, fresh:	
	0808.1000	- Apples	free
	0808.2000	- Pears and quinces	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
0809		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:	
	0809.1000	- Apricots	free
	0809.2000	- Cherries	free
	0809.3000	- Peaches, including nectarines	free
0810	0809.4000	- Plums and sloes	free
		Other fruit, fresh:	
	0810.1000	- Strawberries	free
	0810.2000	- Raspberries, blackberries, mulberries and loganberries	free
	0810.3000	- Black, white or red currants and gooseberries	free
	0810.4000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	free
	0810.5000	- Kiwifruit	free
	0810.6000	- Durians	free
0811	0810.9000	- Other	free
		Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
		- Strawberries:	
	0811.1001	-- Containing added sugar or other sweetening matters	free
	0811.1009	-- Other	free
		- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:	
	0811.2001	-- Containing added sugar or other sweetening matters	free
	0811.2009	-- Other	free
		- Other:	
	0811.9001	-- Containing added sugar or other sweetening matters	free
0812	0811.9009	-- Other	free
		Fruit and nuts, 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:	
	0812.1000	- Cherries	free
	0812.9000	- Other	free
0813		Fruit, dried, other than that of headings Nos. 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:	
	0813.1000	- Apricots	free
	0813.2000	- Prunes	free
	0813.3000	- Apples	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
0814	0813.4001	- Other fruit: -- For making broths	free
	0813.4009	-- Other	free
		- Mixtures of nuts or dried fruits of this Chapter:	
	0813.5001	-- For making broths	free
	0813.5009	-- Other	free
	0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	free
0903	0903.0000	Mate	free
0904		Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>..:	
		- Pepper:	
	0904.1100	-- Neither crushed nor ground	free
	0904.1200	-- Crushed or ground	free
		- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , dried or crushed or ground:	
	0904.2001	-- Sweet peppers not ground	free
	0904.2009	-- Other	free
0905	0905.0000	Vanilla	free
0906		Cinnamon and cinnamon-tree flowers:	
	0906.1000	- Neither crushed nor ground	free
	0906.2000	- Crushed or ground	free
0907	0907.0000	Cloves (whole fruit, cloves and stems)	free
0908		Nutmeg, mace and cardamoms:	
	0908.1000	- Nutmeg	free
	0908.2000	- Mace	free
	0908.3000	- Cardamoms	free
0909		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:	
		- Seeds of anise or badian:	
	0909.1001	-- For making broths	free
	0909.1009	-- Other	free
	0909.2000	- Seeds of coriander	free
	0909.3000	- Seeds of cumin	free
	0909.4000	- Seeds of caraway	free
		- Seeds of fennel; juniper berries:	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
0910	0909.5001	-- For making broths	free
	0909.5009	-- Other	free
		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:	
	0910.1000	- Ginger	free
	0910.2000	- Saffron	free
	0910.3000	- Turmeric (curcuma)	free
	0910.4000	- Thyme; bay leaves	free
	0910.5000	- Curry	free
		- Other spices:	
	0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter	free
ex 1001	0910.9900	-- Other	free
		Wheat and meslin:	
		- Durum wheat:	
	1001.1009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		- Other:	
	1001.9009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		- Rye:	
	1002.0009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		- Barley:	
	1003.0009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
ex 1004		- Oats:	
	1004.0009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		Maize (corn):	
	1005.1000	- Seed	free
		- Other:	
	1005.9009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		Rice:	
		- Rice in the husk (paddy or rough):	
	1006.1001	-- In retail packings of 5 kilos or less	free
	1006.1009	-- Other	free
1006		- Husked (brown) rice:	
	1006.2001	-- In retail packings of 5 kilos or less	
	1006.2009	-- Other	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
ex 1007	1006.3001	- Semi-milled or wholly milled rice, whether or not polished or glazed: -- In retail packings of 5 kilos or less	free
	1006.3009	-- Other	free
		- Broken rice:	
	1006.4001	-- In retail packings of 5 kilos or less	free
	1006.4009	-- Other	free
		Grain sorghum:	
	1007.0009	- Other, subject to compliance with further definition of the Ministry of Finance	free
		Buckwheat, millet and canary seed; other cereals:	
		- Buckwheat:	
	1008.1009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
ex 1008		- Millet:	
	1008.2009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		- Canary seed:	
	1008.3009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		- Other cereals:	
	1008.9009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		Wheat or meslin flour:	
	1101.1010	- In retail packings of 5 kilos or less	free
		- Other:	
	1101.1029	-- Other, subject to compliance with further definition of the Ministry of Finance	free
ex 1101		Cereal flours other than of wheat or meslin:	
		- Rye flour:	
	1102.1001	-- In retail packing of 5 kilos or less	free
	1102.1009	-- Other	free
		- Maize (corn) flour :	
	1102.2009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		- Rice flour:	
	1102.3001	-- In retail packings of 5 kilos or less	free
	1102.3009	-- Other	free
		- Other:	
ex 1102		-- Of barley:	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
ex 1103	1102.9019	--- Other, subject to compliance with further definition of the Ministry of Finance -- Other:	free
	1102.9029	--- Other, subject to compliance with further definition of the Ministry of Finance Cereal groats, meal and pellets: - Groats and meal: -- Of wheat:	free
	1103.1109	--- Other, subject to compliance with further definition of the Ministry of Finance -- Of maize (corn): --- Cereal groats:	free
	1103.1319	---- Other, subject to compliance with further definition of the Ministry of Finance --- Other:	free
	1103.1329	--- Other, subject to compliance with further definition of the Ministry of Finance -- Of other cereals:	free
	1103.1909	--- Other, subject to compliance with further definition of the Ministry of Finance - Pellets:	free
	1103.2009	--- Other, subject to compliance with further definition of the Ministry of Finance 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: - Rolled or flaked grains: -- Of oats:	free
ex 1104	1104.1210	--- In retail packings of 5 kilos or less --- Other:	free
	1104.1229	---- Other, subject to compliance with further definition of the Ministry of Finance -- Of other cereals:	free
	1104.1909	--- Other, subject to compliance with further definition of the Ministry of Finance - Other worked grains (for example, hulled, pearled, sliced or kibbled): -- Of oats:	free
	1104.2210	--- In retail packings of 5 kilos or less --- Other:	free
	1104.2229	---- Other, subject to compliance with further definition	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
1105		of the Ministry of Finance	
		-- Of maize (corn):	
	1104.2309	--- Other, subject to compliance with further definition of the Ministry of Finance	free
		-- Of other cereals:	
	1104.2909	--- Other, subject to compliance with further definition of the Ministry of Finance	free
		- Germ of cereals, whole, rolled, flaked or ground:	
	1104.3009	-- Other, subject to compliance with further definition of the Ministry of Finance	free
		Flour, meal and flakes of potatoes:	
		- Flour and meal:	
	1105.1001	-- In retail packings of 5 kilos or less	free
ex 1106	1105.1009	-- Other	free
		- Flakes, granules and pellets:	
	1105.2001	-- In retail packings of 5 kilos or less	free
	1105.2009	-- Other	free
		Flour and meal of the dried leguminous vegetables of heading No. 0713, of sago or of roots or tubers of heading No. 0714; flour, meal and powder of the products of Chapter 8:	
1107	1106.1000	- Of the dried leguminous vegetables of heading 0713	free
		- Of sago, roots or tubers of heading No. 0714:	
	1106.2009	-- Other	free
	1106.3000	- Of the products of Chapter 8	free
		Malt, whether or not roasted:	
ex 1108	1107.1000	- Not roasted	free
	1107.2000	- Roasted	free
		Starches; inulin:	
		- Starches:	
		-- Wheat starch:	
	1108.1101	--- In retail packings of 5 kilos or less	free
	1108.1109	--- Other	free
		-- Maize (corn) starch:	
	1108.1201	--- In retail packings of 5 kilos or less	free
	1108.1209	--- Others	free
		-- Manioc (cassava) starch:	
	1108.1401	--- In retail packings of 5 kilos or less	free
	1108.1409	--- Other	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
		-- Other starches:	
	1108.1901	--- In retail packings of 5 kilos or less	free
	1108.1909	--- Other	free
		- Inulin:	
	1108.2001	-- In retail packings of 5 kilos or less	free
	1108.2009	-- Other	free
1109	1109.0000	Wheat gluten, whether or not dried	free
1201	1201.0000	Soya beans, whether or not broken.	free
1202		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:	
	1202.1000	- In shell	free
	1202.2000	- Shelled, whether or not broken	free
1203	1203.0000	Copra	free
1204	1204.0000	Linseed, whether or not broken	free
1205		Rape or colza seeds, whether or not broken:	
	1205.1000	- Low erucic acid rape or colza seeds	free
	1205.9000	- Other	free
1206	1206.0000	Sunflower seeds, whether or not broken	free
1207		Other oil seeds and oleaginous fruits, whether or not broken:	
	1207.1000	- Palm nuts and kernels	free
	1207.2000	- Cotton seeds	free
	1207.3000	- Castor oil seeds	free
	1207.4000	- Sesamum seeds	free
	1207.5000	- Mustard seeds	free
	1207.6000	- Safflower seeds	free
		- Other:	
	1207.9100	-- Poppy seeds	free
	1207.9900	- -Other	free
1208		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:	
	1208.1000	- Of soya beans	free
	1208.9000	- Other	free
1209		Seeds, fruit and spores, of a kind used for sowing:	
		- Sugar beet seed:	
	1209.1101	-- In packings of 10 kilos or more	free
	1209.1109	-- Other	free
		-- Lucerne (alfalfa) seed:	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
1210	1209.2101	--- In packings of 10 kilos or more	free
	1209.2109	--- Other	free
		-- Clover (<i>Trifolium spp.</i>) seed:	
	1209.2201	--- In packings of 10 kilos or more	free
	1209.2209	--- Other	free
		-- Fescue seed:	
	1209.2301	--- In packings of 10 kilos or more	free
	1209.2309	--- Other	free
		-- Kentucky blue grass (<i>Poa pratensis L.</i>) seed:	
	1209.2401	--- In packings of 10 kilos or more	free
	1209.2409	--- Other	free
		-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed:	
	1209.2501	--- In packings of 10 kilos or more	free
	1209.2509	--- Other	free
		Timothy grass seed:	
	1209.2601	--- In packings of 10 kilos or more	free
	1209.2609	--- Other	free
		-- Other:	
	1209.2901	--- Other grass seeds in packings 10 kilos or more	free
	1209.2909	--- Other	free
	1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	free
		- Other:	
	1209.9100	-- Vegetable seeds	free
	1209.9901	-- Mushroom spores	free
	1209.9909	-- Other	free
1211		Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:	
	1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	free
	1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin	free
		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:	
	1211.1000	- Liquorice roots	free
	1211.2000	- Ginseng roots	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
1212	1211.3000	- Coca leaf	free
	1211.4000	- Poppy straw	free
		- Other:	
	1211.9001	-- For making broths	free
	1211.9002	-- Basil, borage, all species of mints, rosemary, rue, sage and wormwood	free
	1211.9003	-- Other	free
		Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh 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:	
	1212.1000	- Locust beans, including locust bean seeds	free
		- Seaweeds and other algae:	
	1212.2001	-- Used primarily in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, ground or powdered	free
1214	1212.2009	-- Other	free
	1212.3000	- Apricot, peach (including nectarine) or plum stones and kernels	free
		- Other:	
	1212.9100	-- Sugar beet	free
	1212.9900	-- Other	free
		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:	
1301	1214.1000	- Lucerne (alfalfa) meal and pellets	free
	1214.9000	- Other	free
		Lac; natural gums, resins, gum-resins and balsams:	
	1301.1000	- Lac	free
1501	1301.2000	- Gum Arabic	free
	1301.9000	- Other	free
		Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:	
		- Bone fat and fats obtained from waste:	
	1501.0011	-- For food preparations	free
	1501.0019	-- Other	free
		- Other:	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
1502	1501.0021	-- For food preparations	free
	1501.0029	-- Other	free
		Fats of bovine animals, sheep or goats, other than those of heading 1503:	
		- Bone fat and fats obtained from waste:	
1503	1502.0011	-- For food preparations	free
	1502.0019	-- Other	free
		- Other:	
	1502.0021	-- For food preparations	free
1505	1502.0029	-- Other	free
		Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:	
	1503.0001	- For food preparations	free
	1503.0009	- Other	free
1506	1505.0000	Wool grease and fatty substances derived therefrom (including lanolin)	free
1507		Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	
	1506.0001	- Animal oils and their fractions	free
	1506.0009	- Other	free
		Soya-bean oil and its fractions, whether or not refined, but not chemically modified:	
1508		- Crude oil, whether or not degummed:	
	1507.1001	-- For food preparations	free
	1507.1009	-- Other	free
		- Other:	
1509	1507.9001	-- For food preparations	free
	1507.9009	-- Other	free
		Ground-nut oil and its fractions, whether or not refined, but not chemically modified:	
		- Crude oil:	
1509	1508.1001	-- For food preparations	free
	1508.1009	-- Other	free
		- Other:	
	1508.9001	-- For food preparations	free
	1508.9009	-- Other	free
		Olive oil and its fractions, whether or not refined, but not chemically modified:	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
1510	1509.1001	- Virgin: -- For food preparations	free
	1509.1009	-- Other	free
	1509.9001	- Other: -- For food preparations	free
	1509.9009	-- Other	free
		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:	
1511	1510.0001	- For food preparations	free
	1510.0009	- Other	free
		Palm oil and its fractions, whether or not refined, but not chemically modified:	
	1511.1001	- Crude oil: -- For food preparations	free
	1511.1009	-- Other	free
1512		- Other:	
	1511.9001	-- For food preparations	free
	1511.9009	-- Other	free
		Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified:	
		- Sunflower-seed or safflower oil and their fractions:	
		-- Crude oil:	
	1512.1101	--- For food preparations	free
	1512.1109	--- Other	free
		-- Other:	
	1512.1901	--- For food preparations	free
	1512.1909	--- Other	free
		- Cotton-seed oil and its fractions:	
1513		-- Crude oil, whether or not gossypol has been removed:	
	1512.2101	--- For food preparations	free
	1512.2109	--- Other	free
		-- Other:	
	1512.2901	--- For food preparations	free
	1512.2909	--- Other	free
		Coconut (cabra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
1514		chemically modified:	
		- Coconut (cabra) oil and its fractions:	
		-- Crude oil:	
	1513.1101	--- For food preparations	free
	1513.1109	--- Other	free
		-- Other:	
	1513.1901	--- For food preparations	free
	1513.1909	--- Other	free
		- Palm kernel or babassu oil and fractions thereof:	
		-- Crude oil:	
	1513.2101	--- For food preparations	free
	1513.2109	--- Other	free
		-- Other:	
	1513.2901	--- For food preparations	free
	1513.2909	--- Other	free
		Rape, colza or mustard oil and their fractions whether or not refined, but not chemically modified:	
		- Low erucic acid rape or colza oil and its fractions:	
		-- Crude oil:	
1515	1514.1101	--- For food preparations	free
	1514.1109	--- Other	free
		-- Other:	
	1514.1901	--- For food preparations	free
	1514.1909	--- Other	free
		- Other:	
		-- Crude oil:	
	1514.9101	--- For food preparations	free
	1514.9109	--- Other	free
		-- Other:	
	1514.9901	--- For food preparations	free
	1514.9909	--- Other	free
		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified:	
		- Linseed oil and its fractions:	
	1515.1100	-- Crude oil	free
	1515.1900	-- Other	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
ex 1516		- Maize (corn) oil and its fractions:	
		-- Crude oil:	
	1515.2101	--- For food preparations	free
	1515.2109	--- Other	free
		-- Other:	
	1515.2901	--- For food preparations	free
	1515.2909	--- Other	free
	1515.3000	- Castor oil and its fractions	free
	1515.4000	- Tung oil and its fractions	free
		- Sesame oil and its fractions:	
	1515.5001	-- For food preparations	free
	1515.5009	-- Other	free
		- Other:	
	1515.9001	-- For food preparations	free
	1515.9009	-- Other	free
1518		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:	
		- Animal fats and oil and their fractions:	
	1516.1002	-- Other animal fats and oils, reesterified	free
	1516.1009	-- Other	free
		- Vegetable fats and oils and their fractions:	
	1516.2001	-- Soya-bean oil	free
	1516.2002	-- Cotton-seed oil	free
	1516.2003	-- Hydrogenated oils (having the character of waxes, for example opal wax)	free
1701	1516.2009	-- Other	free
	1518.0000	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	free
		Cane or beet sugar and chemically pure sucrose in solid form:	
		- Raw sugar not containing added flavouring or colouring matter:	
	1701.1100	-- Cane sugar	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
1702	1701.1200	-- Beet sugar - Other: -- Containing added flavouring or colouring matter:	free
	1701.9101	--- Cube sugar in retail packings of 5 kilos or less	free
	1701.9102	--- Cube sugar in other packings	free
	1701.9103	--- Granulated sugar in retail packings of 5 kilos or less	free
	1701.9104	--- Granulated sugar in other packings	free
	1701.9105	--- Soft brown sugar	free
	1701.9106	--- Castor sugar	free
	1701.9107	--- Candy sugar	free
	1701.9109	--- Other -- Other:	free
	1701.9901	--- Cube sugar in retail packings of 5 kilos or less	free
	1701.9902	--- Cube sugar in other packings	free
	1701.9903	--- Granulated sugar in retail packings of 5 kilos or less	free
	1701.9904	--- Granulated sugar in other packings	free
	1701.9905	-- -Soft brown sugar	free
	1701.9906	--- Castor sugar	free
	1701.9907	--- Candy sugar	free
	1701.9909	--- Other	free
		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:	
		- Lactose and lactose syrup:	
	1702.1100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	free
	1702.1900	-- Other	free
	1702.2000	- Maple sugar and maple syrup	free
		- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:	
	1702.3001	-- Glucose, not containing added flavouring or colouring matter	free
	1702.3002	-- Syrup	free
	1702.3009	-- Other	free
		- Glucose and glucose syrup, containing in the dry state	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
ex 1703	1702.4001	at least 20% but less than 50% by weight of fructose, excluding invert sugar: -- Glucose, not containing added flavouring or colouring matter	free
	1702.4002	-- Syrup	free
	1702.4009	-- Other	free
	1702.5000	- Chemically pure fructose	free
	1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	free
		- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:	
	1702.9001	-- Artificial honey, also whether or not mixed with natural honey	free
	1702.9002	-- Syrup	free
	1702.9003	-- Caramel	free
	1702.9004	-- Chemically pure maltose	free
	1702.9009	-- Other	free
		Molasses resulting from the extraction or refining of sugar:	
		- Cane molasses:	
	1703.1002	-- Flavoured or coloured	free
	1703.1009	-- Other	free
1801		- Other:	
	1703.9009	-- Other	free
1801	1801.0000	Cocoa beans, whole or broken, raw or roasted	free
1802	1802.0000	Cocoa shells, husks, skins and other cocoa waste	free
ex 2001		Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:	
	2001.1000	- Cucumbers and gherkins	free
		- Other:	
	2001.9001	-- Sweet corn (<i>Zea mays var. saccharata</i>)	free
	2001.9002	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	free
		-- Potatoes and products thereof, n.e.s.:	
	2001.9005	-- Onion	free
2003	2001.9009	-- Other	free
		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
ex 2005	2003.1000	- Mushrooms of the genus <i>Agaricus</i>	free
	2003.2000	- Truffles	free
	2003.9000	- Other	free
		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:	
	2005.1000	- Homogenised vegetables	free
	2005.4000	- Peas (<i>Pisum sativum</i>)	free
		- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
	2005.5100	-- Beans, shelled	free
	2005.5900	-- Other	free
	2005.6000	- Asparagus	free
2006	2005.7000	- Olives	free
		- Other vegetables and mixtures of vegetables:	
	2005.9009	-- Other	free
		Fruit, nuts, fruit-peel other parts of plants, preserved by sugar (drained, glacé or crystallised)	
		- Frozen vegetables:	
	2006.0011	-- Sweet corn (<i>Zea mays var. saccharata</i>)	free
	2006.0012	-- Asparagus	free
	2006.0019	-- Other	free
		- Other vegetables:	
	2006.0021	-- Sweet corn (<i>Zea mays var. saccharata</i>)	free
2007	2006.0022	-- Asparagus	free
	2006.0023	-- Pimento	free
	2006.0029	-- Other	free
	2006.0030	- Other	free
		Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:	
	2007.1000	- Homogenised preparations	free
		- Other:	
	2007.9100	-- Citrus fruit	free
	2007.9900	-- Other	free
		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:	
2008		- Nuts, ground-nuts and other seeds, whether or not mixed together:	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
2009		-- Ground-nuts:	
	2008.1101	--- Peanut butter	free
	2008.1109	--- Other	free
	2008.1900	-- Other, including mixtures	free
		- Pineapples:	
	2008.2001	-- Pineapples soups and porridge	free
	2008.2009	-- Other	free
		- Citrus fruit:	
	2008.3001	-- Citrus fruit soups and porridge	free
	2008.3009	-- Other	free
		- Pears:	
	2008.4001	-- Pear soups and porridge	free
	2008.4009	-- Other	free
		- Apricot	
	2008.5001	-- Apricots soups and porridge	free
	2008.5009	-- Other	free
		- Cherries:	
	2008.6001	-- Cherry soups and porridge	free
	2008.6009	-- Other	free
		- Peaches, including nectarines:	
	2008.7001	-- Peach soups and porridge	free
	2008.7009	-- Other	free
		- Strawberries:	
	2008.8001	-- Strawberry soups and porridge	free
	2008.8009	-- Other	free
		- Other, including mixtures other than those of subheading 2008.19:	
	2008.9100	-- Palm hearts	free
		-- Mixtures:	
	2008.9201	--- Soups and porridge of fruit	free
	2008.9209	--- Other	free
		-- Other:	
	2008.9901	--- Soups and porridge of fruit	free
	2008.9902	--- Maize (corn), other than sweet corn (<i>Zea mays var., saccharata</i>)	free
	2008.9909	--- Other	free
		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added	

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
		spirit, whether or not containing added sugar or other sweetening matter:	
		- Orange juice:	
		-- Frozen:	
	2009.1110	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.1121	---- In disposable packings of steel	free
	2009.1122	---- In disposable packings of aluminium	free
	2009.1123	---- In disposable packings of glass exceeding 500 ml .	free
	2009.1124	---- In disposable packings of glass not exceeding 500 ml	free
	2009.1125	---- In disposable packings of plastics,coloured	free
	2009.1126	---- In disposable packings of plastics, not coloured	free
	2009.1129	---- Other	free
	2009.1190	--- Other	free
		-- Not frozen, of a Brix value not exceeding 20:	
	2009.1210	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.1221	---- In disposable packings of steel	free
	2009.1222	---- In disposable packings of aluminium	free
	2009.1223	---- In disposable packings of glass exceeding 500 ml .	free
	2009.1224	---- In disposable packings of glass not exceeding 500 ml	free
	2009.1225	---- In disposable packings of plastics,coloured	free
	2009.1226	---- In disposable packings of plastics, not coloured	free
	2009.1229	---- Other	free
	2009.1290	--- Other	free
		-- Other:	
	2009.1910	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	free
	2009.1921	---- In disposable packings of steel	free
	2009.1922	---- In disposable packings of aluminium	free
	2009.1923	---- In disposable packings of glass exceeding 500 ml .	free
	2009.1924	---- In disposable packings of glass not exceeding 500 ml	free
	2009.1925	---- In disposable packings of plastics,coloured	free
	2009.1926	---- In disposable packings of plastics, not coloured	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
	2009.1929	---- Other	free
	2009.1990	--- Other	free
		- Grapefruit juice:	
		-- Of a Brix value not exceeding 20:	
	2009.2110	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.2121	---- In disposable packings of steel	free
	2009.2122	---- In disposable packings of aluminium	free
	2009.2123	---- In disposable packings of glass exceeding 500 ml .	free
	2009.2124	---- In disposable packings of glass not exceeding 500 ml	free
	2009.2125	---- In disposable packings of plastics,coloured	free
	2009.2126	---- In disposable packings of plastics, not coloured	free
	2009.2129	---- Other	free
	2009.2190	--- Other	free
		-- Other:	
	2009.2910	--- Unfermented and not containing sugar, in containers of 50 kg or more	Free
		--- Prepared beverages:	
	2009.2921	---- In disposable packings of steel	free
	2009.2922	---- In disposable packings of aluminium	free
	2009.2923	---- In disposable packings of glass exceeding 500 ml .	free
	2009.2924	---- In disposable packings of glass not exceeding 500 ml	free
	2009.2925	---- In disposable packings of plastics,coloured	free
	2009.2926	---- In disposable packings of plastics, not coloured	free
	2009.2929	---- Other	free
	2009.2990	--- Other	Free
		- Juice of any other single citrus fruit:	
		-- Of a Brix value not exceeding 20:	
	2009.3110	--- Unfermented and not containing sugar, in containers of 50 kg or more	Free
		--- Prepared beverages:	
	2009.3121	---- In disposable packings of steel	free
	2009.3122	---- In disposable packings of aluminium	free
	2009.3123	---- In disposable packings of glass exceeding 500 ml .	free
	2009.3124	---- In disposable packings of glass not exceeding 500 ml	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
	2009.3125	---- In disposable packings of plastics,coloured	free
	2009.3126	---- In disposable packings of plastics, not coloured	free
	2009.3129	---- Other	free
	2009.3190	--- Other	free
		-- Other:	
	2009.3910	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.3921	---- In disposable packings of steel	free
	2009.3922	---- In disposable packings of aluminium	free
	2009.3923	---- In disposable packings of glass exceeding 500 ml .	free
	2009.3924	---- In disposable packings of glass not exceeding 500 ml	free
	2009.3925	---- In disposable packings of plastics,coloured	free
	2009.3926	---- In disposable packings of plastics, not coloured	free
	2009.3929	---- Other	free
	2009.3990	--- Other	free
		- Pineapple juice:	
		-- Of a Brix value not exceeding 20:	
	2009.4110	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.4121	---- In disposable packings of steel	free
	2009.4122	---- In disposable packings of aluminium	free
	2009.4123	---- In disposable packings of glass exceeding 500 ml .	free
	2009.4124	---- In disposable packings of glass not exceeding 500 ml	free
	2009.4125	---- In disposable packings of plastics,coloured	free
	2009.4126	---- In disposable packings of plastics, not coloured	free
	2009.4129	---- Other	free
	2009.4190	--- Other	free
		-- Other:	
	2009.4910	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.4921	---- In disposable packings of steel	free
	2009.4922	---- In disposable packings of aluminium	free
	2009.4923	---- In disposable packings of glass exceeding 500 ml .	free
	2009.4924	---- In disposable packings of glass not exceeding 500	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
		ml	
	2009.4925	---- In disposable packings of plastics,coloured	free
	2009.4926	---- In disposable packings of plastics, not coloured	free
	2009.4929	---- Other	free
	2009.4990	--- Other	free
		- Tomato juice:	
	2009.5010	-- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.5021	--- In disposable packings of steel	free
	2009.5022	--- In disposable packings of aluminium	free
	2009.5023	--- In disposable packings of glass exceeding 500 ml .	free
	2009.5024	--- In disposable packings of glass not exceeding 500 ml	free
	2009.5025	--- In disposable packings of plastics,coloured	free
	2009.5026	--- In disposable packings of plastics, not coloured	free
	2009.5029	--- Other	free
	2009.5090	--- Other	free
		- Grape juice (including grape must):	
		-- Of a Brix value not exceeding 20:	
	2009.6110	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.6121	---- In disposable packings of steel	free
	2009.6122	---- In disposable packings of aluminium	free
	2009.6123	---- In disposable packings of glass exceeding 500 ml .	free
	2009.6124	---- In disposable packings of glass not exceeding 500 ml	free
	2009.6125	---- In disposable packings of plastics,coloured	free
	2009.6126	---- In disposable packings of plastics, not coloured	free
	2009.6129	---- Other	free
	2009.6190	--- Other	free
		-- Other:	
	2009.6910	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.6921	---- In disposable packings of steel	free
	2009.6922	---- In disposable packings of aluminium	free
	2009.6923	---- In disposable packings of glass exceeding 500 ml .	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
	2009.6924	---- In disposable packings of glass not exceeding 500 ml	free
	2009.6925	---- In disposable packings of plastics,coloured	free
	2009.6926	---- In disposable packings of plastics, not coloured	free
	2009.6929	---- Other	free
	2009.6990	--- Other	free
		- Apple juice:	
		-- Of a Brix value not exceeding 20:	
	2009.7110	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.7121	---- In disposable packings of steel	free
	2009.7122	---- In disposable packings of aluminium	free
	2009.7123	---- In disposable packings of glass exceeding 500 ml .	free
	2009.7124	---- In disposable packings of glass not exceeding 500 ml	free
	2009.7125	---- In disposable packings of plastics,coloured	free
	2009.7126	---- In disposable packings of plastics, not coloured	free
	2009.7129	---- Other	free
	2009.7190	--- Other	free
		-- Other:	
	2009.7910	--- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.7921	---- In disposable packings of steel	free
	2009.7922	---- In disposable packings of aluminium	free
	2009.7923	---- In disposable packings of glass exceeding 500 ml .	free
	2009.7924	---- In disposable packings of glass not exceeding 500 ml	free
	2009.7925	---- In disposable packings of plastics,coloured	free
	2009.7926	---- In disposable packings of plastics, not coloured	free
	2009.7929	---- Other	free
	2009.7990	--- Other	free
		- Juice of any other single fruit or vegetable:	
	2009.8010	-- Unfermented and not containing sugar, in containers of 50 kg or more	free
		--- Prepared beverages:	
	2009.8021	--- In disposable packings of steel	free
	2009.8022	--- In disposable packings of aluminium	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
2201	2009.8023	--- In disposable packings of glass exceeding 500 ml .	free
	2009.8024	--- In disposable packings of glass not exceeding 500 ml	free
	2009.8025	--- In disposable packings of plastics,coloured	free
	2009.8026	--- In disposable packings of plastics, not coloured	free
	2009.8029	--- Other	free
	2009.8090	--- Other	free
		- Mixtures of juices:	
	2009.9010	-- Unfermented and not containing sugar, in containers of 50 kg or more --- Prepared beverages:	free
	2009.9021	--- In disposable packings of steel	free
	2009.9022	--- In disposable packings of aluminium	free
	2009.9023	--- In disposable packings of glass exceeding 500 ml .	free
	2009.9024	--- In disposable packings of glass not exceeding 500 ml	free
	2009.9025	--- In disposable packings of plastics,coloured	free
	2009.9026	--- In disposable packings of plastics, not coloured	free
	2009.9029	--- Other	free
	2009.9090	--- Other	free
		Waters, including natural or artificial mineral waters, and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:	
		- Mineral waters and aerated waters:	
	2201.1011	-- In disposable packings of steel	free
	2201.1012	-- In disposable packings of aluminium	free
	2201.1013	-- In disposable packings of glass for more than 500 ml	free
	2201.1014	-- In disposable packings of glass for 500 ml or less	free
	2201.1015	-- In disposable packings of plastic, coloured	free
	2201.1016	-- In disposable packings of plastic, uncoloured	free
	2201.1019	-- Other	free
		- Other:	
		-- Drinking water, packaged for use in lifeboats:	
	2201.9011	--- In disposable packings of steel	free
	2201.9012	--- In disposable packings of aluminium	free
	2201.9013	--- In disposable packings of glass for more than 500 ml	free
	2201.9014	--- In disposable packings of glass for 500 ml or less	free

Heading No.	Icelandic HS Code	Description of products	Duty for Korea
	2201.9015	--- In disposable packings of plastic, coloured	free
	2201.9016	--- In disposable packings of plastic, uncoloured	free
	2201.9019	--- Other	free
		-- Other drinking water:	
	2201.9021	--- In disposable packings of steel	free
	2201.9022	--- In disposable packings of aluminium	free
	2201.9023	--- In disposable packings of glass for more than 500 ml	free
	2201.9024	--- In disposable packings of glass for 500 ml or less	free
	2201.9025	--- In disposable packings of plastic, coloured	free
	2201.9026	--- In disposable packings of plastic, uncoloured	free
	2201.9029	--- Other	free
	2201.9090	-- Other	free
