

# PROTOCOL 3

## ***CONCERNING PRODUCTS REFERRED TO IN ARTICLE 8(3)(B) OF THE AGREEMENT*** <sup>{1}</sup>

### *Article 1*

1. The provisions of the Agreement shall apply to the products listed in Tables I and II, subject to the provisions of this Protocol.

2.{<sup>2</sup>} The provisions of this Protocol shall not apply to Liechtenstein.

### *Article 2*

1. The products specified in Table I shall be subject to the customs duties set out in the Annexes to that Table.

2. These customs duties shall be subject to annual calendar reviews. They may be adapted by the Joint Committee taking account of the evolution of the costs among the Contracting Parties of the basic agricultural products and/or mutual concessions.

### *Article 3*

1. This Protocol shall not prevent each Contracting Party from applying its system of export refunds for the goods listed in Table I, taking into account the impact of the differences in prices between the world market and the markets of the Contracting Parties for the basic agricultural products.

2. Where production refunds or direct subsidies related to the basic agricultural products used in the production of the exported products are granted, the export refund shall be reduced accordingly.

### *Article 4*

The Contracting Parties shall periodically make available to each other the levels of refunds granted in respect of the basic agricultural products for which the products listed in Table I may be eligible and related changes in the agricultural policy including institutional prices.

### *Article 5*

1. The Contracting Parties may not levy customs duties or charges having equivalent effect on import or grant refunds upon export of the products listed in Table II.

2. The provisions of Article 4 shall apply mutatis mutandis to the products listed in Table II.

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<sup>{1}</sup> Protocol 3 to the Agreement replaced by Decision No 140/2001 (OJ No L 22, 24.1.2002, p. 34 and EEA Supplement No 6, 24.1.2002, p.25), e.i.f. 1.1.2002.

<sup>{2}</sup> Words “until 1 January 2005” deleted by Decision No 177/2004 (OJ No L 133, 26.5.2005, p. 33 and EEA Supplement No 26, 26.5.2005, p. 23), e.i.f. 4.12.2004.

*Article 6*

At the request of a Contracting Party, this Protocol may be reviewed by the EEA Joint Committee. Such review may involve amendments to Tables I or II relating to the extent of the products covered and the duties applicable.

*Article 7*

1. The Contracting Parties shall notify the EEA Joint Committee of the detailed implementing rules adopted for the application of this Protocol.
2. Any Contracting Party may at any time request a discussion in the EEA Joint Committee on the functioning of this Protocol.

TABLE I

| HS heading No | Description of products   |
|---------------|---|
| 0403          | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:                           |
| 10            | - Yogurt:   |
| ex 10         | - - Flavoured or containing added fruit, nuts or cocoa  |
| 90            | - Other:  |
| ex 90         | - - Flavoured or containing added fruit, nuts or cocoa  |
| 0501          | Human hair, unworked, whether or not washed or scoured; waste of human hair   |
| 0502          | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair   |
| 0503          | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material   |
| 0505          | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers |
| 0507          | 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   |
| 0508          | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape; powder and waste thereof  |
| 0509          | Natural sponges of animal origin  |
| 0510          | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved                                       |
| 0710          | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:  |
| 40            | - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )   |
| 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:  |
| 90            | - Other vegetables; mixtures of vegetables:   |
| ex 90         | - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )   |
| 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:  |
| 14            | - Vegetable saps and extracts:  |
| 19            | - - Of pyrethrum or of the roots of plants containing rotenone  |
| ex 19         | - - Other:  |
| ex 19         | - - - Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations   |
| ex 19         | - - - Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin   |
| 20            | - Pectic substances, pectinates and pectates:   |
| ex 20         | - - Containing 5% or more by weight of added sugar  |
| 1401          | Vegetable materials of a kind used primarily for plaiting (for example bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and of lime bark)  |
| 1402          | Vegetable materials of a kind used primarily as stuffing or as padding (for example kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material  |
| 1403          | Vegetable materials of a kind used primarily in brooms or in brushes (for example broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles  |
| 1404          | Vegetable products not elsewhere specified or included:   |
| 10            | - Raw vegetable materials of a kind used primarily in dyeing and tanning  |
| 90            | - Other   |
| 1517          | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516:   |
| 10            | - Margarine, excluding liquid margarine:  |
| ex 10         | - - Containing more than 10% but not more than 15% by weight of milk fats   |
| 90            | - Other:  |

| HS heading No | Description of products  |
|---------------|--|
| ex 90         | - - Containing more than 10% but not more than 15% by weight of milk fats  |
| ex 90         | - - Edible mixtures or preparations of a kind used as mould release preparations   |
| 1520          | Glycerol, crude; glycerol waters and glycerol lyes:  |
| ex 00         | - For feed purpose <sup>1</sup>  |
| 1522          | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:  |
| ex 00         | - Degras for feed purpose <sup>1</sup>   |
| 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:   |
| 50            | - Chemically pure fructose   |
| 90            | - Other, including invert sugar:   |
| ex 90         | - - Chemically pure maltose  |
| 1704          | Sugar confectionery (including white chocolate), not containing cocoa  |
| 1806          | Chocolate and other food preparations containing cocoa   |
| 1901          | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder 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 heading Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included |
| 1902          | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:   |
| 11            | - Uncooked pasta, not stuffed or otherwise prepared:   |
| 19            | - - Containing eggs  |
| 20            | - - Other  |
| ex 20         | - Stuffed pasta, whether or not cooked or otherwise prepared:  |
| 30            | - - Other than products containing more than 20% by weight of sausage, meat, meat offal or blood, or any combination thereof   |
| 40            | - Other pasta  |
|               | - Couscous   |
| 1903          | Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms  |
| 1904          | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included  |
| 1905          | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products  |
| 2001          | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:   |
| 90            | - Other:   |
| ex 90         | - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch  |
| 2004          | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No 2006:   |
| 10            | - Potatoes:  |
| ex 10         | - - In the form of flour, meal or flakes   |
| 90            | - Other vegetables and mixtures or vegetables:   |
| ex 90         | - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )  |
| 2005          | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No 2006:   |
| 20            | - Potatoes:  |
| ex 20         | - - In the form of flour, meal or flakes   |
| 80            | - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )  |
| 2006          | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):  |
| ex 2006       | - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )  |
| 2007          | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter   |

| HS heading No  | Description of products   |
|--|---|
| 2008   | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:<br>- Nuts, ground-nuts and other seeds, whether or not mixed together:<br>11 - - Ground-nuts:<br>ex 11 - - - Peanut butter<br>ex 11 - - - Ground nuts, roasted<br>- Other, including mixtures other than those of subheading No 2008 19:<br>ex 91 - - Palm hearts for feed purpose <sup>1</sup><br>99 - - Other:<br>ex 99 - - - Maize (corn), other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )  |
| 2101   | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:<br>- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:<br>12 - - Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:<br>ex 12 - - - Containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch<br>20 - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté:<br>ex 20 - - Containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch<br>30 - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:<br>ex 30 - - Other roasted coffee substitutes than roasted chicory; extracts, essences and concentrates of other roasted coffee substitutes than roasted chicory |
| 2102   | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders   |
| 2103   | Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:<br>20 - Tomato ketchup and other tomato sauces<br>30 - Mustard flour and meal and prepared mustard:<br>ex 30 - - Prepared mustard containing 5% or more by weight of added sugar<br>90 - Other:<br>ex 90 - - Other than mango chutney, liquid  |
| 2104   | Soups and broths and preparations thereof; homogenised composite food preparations  |
| 2105   | Ice cream and other edible ice, whether or not containing cocoa <sup>2</sup>  |
| 2106<br>ex 2106                                      | Food preparations not elsewhere specified or included <sup>3</sup> :<br>- Other than flavoured or coloured sugar syrups   |
| 2202   | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009  |
| 2203   | Beer made from malt   |
| 2205   | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances  |
| 2207<br>20   | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength spirits, liqueurs and other spirituous beverages:<br>- Ethyl alcohol and other spirits, denatured, of any strength  |
| 2208<br>40<br>50<br>60<br>70<br>ex 70<br>90<br>ex 90 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:<br>- Rum and tafia<br>- Gin and genever<br>- Vodka<br>- Liqueurs and cordials:<br>- - Liqueurs containing more than 5% by weight of added sugar<br>- Other:<br>- - Aquavit  |
| 2209   | Vinegar and substitutes for vinegar obtained from acetic acid   |
| 2402   | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes   |

| HS heading No | Description of products  |
|---------------|--|
| 2403          | Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences   |
| 2905          | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:   |
| 43            | - Other polyhydric alcohols:   |
| 44            | - - Mannitol   |
|               | - - D-glucitol (sorbitol)  |
| 3302          | 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:                                   |
| 10            | - Of a kind used in the food or drink industries   |
| 3501          | Casein, caseinates and other casein derivatives; casein glues  |
| 3505          | Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches   |
| 3809          | Finishing agents, dye carriers to accelerate the drying or fixing or dyestuffes 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:  |
| 10            | - With a basis of amylaceous substances  |
| 3824          | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixture of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included: |
| 60            | - Sorbitol other than that of subheading No 2905 44  |

<sup>(1)</sup> This split is only applicable to Norway.

<sup>(2)</sup> With regard to Iceland, the provisions of Protocol 3 shall not apply to products classified within heading No 2105.

<sup>(3)</sup> With regard to Iceland, the provisions of Protocol 3 shall not apply to preparations consisting mainly of fat and water, containing more than 15% by weight of butter or other milkfat classified within subheading No 2106 90.

## ANNEX I TO TABLE I

### Community Import Regime

1. The following basic amounts will be used for the calculation of the agricultural components and the additional duties:
  - Cereal (common wheat, durum wheat, rye, barley and maize):  
7,583 EUR/100 kg
  - Long grain husked rice: 25,610 EUR/100 kg
  - Whole milk powder: 126,488 EUR/100 kg
  - Skimmed-milk powder: 115,236 EUR/100 kg
  - Butter: 183,912 EUR/100 kg
  - Sugar: 40,640 EUR/100 kg
  - Molasses: 0,34 EUR/100 kg.
2. The *de minimis* quantity below which a duty will not be applied for starch/glucose and sucrose/invert sugar/isoglucose will be 5%.
3. The intervals of the notional quantities and the agreed quantities of agricultural raw materials to be taken into account, as well as the standard recipes used in the calculation of the customs duties, are set out in the Appendix.
- 4.{<sup>3</sup>} The customs duties for the products listed in the table below are as specified.

| CN Code       | Applied duty | Comments                                       |
|---------------|--------------|--|
| 0501 00 00    | Zero         |  |
| 0502 10 00    | Zero         |  |
| 0502 90 00    | Zero         |  |
| 0503 00 00    | Zero         |  |
| 0505 10 10    | Zero         |  |
| 0505 10 90    | Zero         |  |
| 0505 90 00    | Zero         |  |
| 0507 10 00    | Zero         |  |
| 0507 90 00    | Zero         |  |
| 0508 00 00    | Zero         |  |
| 0509 00 10    | Zero         |  |
| 0509 00 90    | Zero         |  |
| 0510 00 00    | Zero         |  |
| 1302 14 00    | Zero         |  |
| 1302 19 30    | Zero         |  |
| 1302 19 91    | Zero         |  |
| ex 1302 20 10 | 18,6%        | Containing 5% or more by weight of added sugar |
| ex 1302 20 90 | 10,9%        | Containing 5% or more by weight of added sugar |
| 1401 10 00    | Zero         |  |
| 1401 20 00    | Zero         |  |
| 1401 90 00    | Zero         |  |
| 1402 00 00    | Zero         |  |
| 1403 00 00    | Zero         |  |

{<sup>3</sup>} Text of paragraph 4 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

| CN Code       | Applied duty              | Comments  |
|---------------|---------------------------|---|
| 1404 10 00    | Zero                      |   |
| 1404 90 00    | Zero                      |   |
| 1517 10 10    | 0% + 26,1 EUR/100 kg      |   |
| 1517 90 10    | 0% + 26,1 EUR/100 kg      |   |
| 1517 90 93    | Zero                      |   |
| 1702 50 00    | Zero                      |   |
| 1702 90 10    | Zero                      |   |
| 1704 90 10    | Zero                      |   |
| 1806 10 15    | Zero                      |   |
| 1901 90 91    | Zero                      |   |
| 1902 20 10    | 8,2%                      |   |
| 2001 90 60    | Zero                      |   |
| ex 2006 00 38 | 9,12 EUR/100 kg           | Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) |
| ex 2006 00 99 | 9,12 EUR/100 kg           | Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) |
| 2007 10 10    | 13,98% + 4,07 EUR/100 kg  |   |
| 2007 10 91    | 13,14%                    |   |
| 2007 10 99    | 15,15%                    |   |
| 2007 91 10    | 11,64% + 22,31 EUR/100 kg |   |
| 2007 91 30    | 11,64% + 4,07 EUR/100 kg  |   |
| 2007 91 90    | 18,90%                    |   |
| 2007 99 10    | 19,53%                    |   |
| 2007 99 20    | 13,98% + 19,11 EUR/100 kg |   |
| 2007 99 31    | 13,98% + 22,31 EUR/100 kg |   |
| 2007 99 33    | 13,98% + 22,31 EUR/100 kg |   |
| 2007 99 35    | 13,98% + 22,31 EUR/100 kg |   |
| 2007 99 39    | 7% + 22,31 EUR/100 kg     |   |
| 2007 99 55    | 13,98% + 4,07 EUR/100 kg  |   |
| ex 2007 99 57 | 13,98% + 4,07 EUR/100 kg  | Chestnut purée and paste                              |
| ex 2007 99 57 | 7% + 4,07 EUR/100 kg      | Other than chestnut purée and paste                   |
| 2007 99 91    | 20,97%                    |   |
| 2007 99 93    | 13,14%                    |   |
| 2007 99 98    | 16,31%                    |   |
| 2008 11 10    | Zero                      |   |
| 2008 11 92    | Zero                      |   |
| 2008 11 96    | Zero                      |   |
| 2102 10 10    | Zero                      |   |
| 2102 10 90    | Zero                      |   |
| 2102 20 11    | Zero                      |   |
| 2102 20 19    | Zero                      |   |
| 2102 20 90    | Zero                      |   |
| 2102 30 00    | Zero                      |   |



| CN Code              | Applied duty               | Comments   |
|----------------------|----------------------------|--|
| 2103 20 00           | Zero                       |  |
| ex 2103 30 90        | Zero                       | Containing 5% or more by weight of added sugar   |
| 2103 90 30           | Zero                       |  |
| 2103 90 90           | Zero                       |  |
| 2104 10 10           | Zero                       |  |
| 2104 10 90           | Zero                       |  |
| 2104 20 00           | Zero                       |  |
| 2106 10 20           | 12,4%                      |  |
| 2106 90 10           | 24,25 EUR/100 kg           |  |
| 2106 90 20           | 16,8% min 0,97 EUR/%vol/hl |  |
| 2106 90 92           | Zero                       |  |
| 2202 10 00           | Zero <sup>1</sup>          |  |
| 2202 90 10           | Zero <sup>1</sup>          |  |
| 2203 00 01           | Zero                       |  |
| 2203 00 09           | Zero                       |  |
| 2203 00 10           | Zero                       |  |
| 2205 10 10           | Zero                       |  |
| 2205 10 90           | Zero                       |  |
| 2205 90 10           | Zero                       |  |
| 2205 90 90           | Zero                       |  |
| 2207 20 00           | 9,9 EUR/hl                 |  |
| 2208 40 11           | Zero                       |  |
| 2208 40 31           | Zero                       |  |
| 2208 40 39           | Zero                       |  |
| 2208 40 51           | Zero                       |  |
| 2208 40 91           | Zero                       |  |
| 2208 40 99           | Zero                       |  |
| 2208 50 11           | Zero                       |  |
| 2208 50 19           | Zero                       |  |
| 2208 50 91           | Zero                       |  |
| 2208 50 99           | Zero                       |  |
| 2208 60 11           | Zero                       |  |
| 2208 60 19           | Zero                       |  |
| 2208 60 91           | Zero                       |  |
| 2208 60 99           | Zero                       |  |
| 2208 70 10 <b>11</b> | Zero                       | Containing more than 5% by weight of added sugar |
| 2208 70 90 <b>11</b> | Zero                       | Containing more than 5% by weight of added sugar |
| 2208 90 56 <b>10</b> | Zero                       | Aquavit  |
| 2208.90 77 <b>10</b> | Zero                       | Aquavit  |
| 2209 00 11           | 3,10 EUR/hl                |  |
| 2209 00 19           | 2,33 EUR/hl                |  |

| CN Code              | Applied duty | Comments                                       |
|----------------------|--------------|--|
| 2209 00 91           | 2,49 EUR/hl  |  |
| 2209 00 99           | 1,50 EUR/hl  |  |
| 2402 10 00           | 12,60%       |  |
| 2402 20 10           | Zero         |  |
| 2402 20 90           | 27,95%       |  |
| 2402 90 00           | 27,95%       |  |
| 2403 10 10           | 36,35%       |  |
| 2403 10 90           | 36,35%       |  |
| 2403 91 00           | 8,05%        |  |
| 2403 99 10           | 20,2%        |  |
| 2403 99 90           | Zero         |  |
| 3302 10 21           | 5,8%         |  |
| 3501 10 10           | Zero         |  |
| 3501 10 50 <b>10</b> | Zero         | Of a water content of more than 50% by weight  |
| 3501 10 50 <b>90</b> | 2,9%         | Of a water content not exceeding 50% by weight |
| 3501 10 90           | 8,7%         |  |
| 3501 90 10           | 8,1%         |  |
| 3501 90 90           | 6,2%         |  |
| 3505 10 50           | 7,5%         |  |

<sup>1</sup> [The zero rate is temporarily suspended. For Iceland, the preferential arrangement provided for by Protocol No 2 to the bilateral Free Trade Agreement between the European Community and the Republic of Iceland shall apply (zero duty rate). For Norway, Protocol 2 to the to the bilateral Free Trade Agreement between the European Community and the Kingdom of Norway will be adapted to include a duty free quota on imports of these goods originating in Norway into the Community.]

5.{<sup>4</sup>} The *ad valorem* part of the customs duties for the following products is 0%:

|               |                      |                      |               |
|---------------|----------------------|----------------------|---------------|
| 0403 10 51 to | 1806 20 95           | 1902 19              | 2101 30 99    |
| 0403 10 59    | 1806 31 00           | 1902 20 91           | 2105 00       |
| 0403 10 91 to | 1806 32              | 1902 20 99           | 2106 10 80    |
| 0403 10 99    | 1806 90 11 to        | 1902 30              | 2106 90 98    |
| 0403 90 71 to | 1806 90 50           | 1902 40              | 2202 90 91 to |
| 0403 90 79    | 1806 90 60 <b>10</b> | 1903 00 00           | 2202 90 99    |
| 0403 90 91 to | 1806 90 60 <b>90</b> | 1904                 | 3302 10 29    |
| 0403 90 99    | 1806 90 70 <b>10</b> | 1905                 | 3505 10 10    |
| 0710 40 00    | 1806 90 70 <b>90</b> | 2001 90 30           | 3505 10 90    |
| 0711 90 30    | 1806 90 90 <b>11</b> | 2001 90 40           | 3505 20       |
| 1704 10       | 1806 90 90 <b>19</b> | 2004 10 91           | 3809 10.      |
| 1704 90 30 to | 1806 90 90 <b>91</b> | 2004 90 10           |               |
| 1704 90 99    | 1806 90 90 <b>99</b> | 2005 20 10           |               |
| 1806 10 20 to | 1901 10 00           | 2005 80 00           |               |
| 1806 10 90    | 1901 20 00           | 2008 99 85           |               |
| 1806 20 10 to | 1901 90 11           | 2008 99 91           |               |
| 1806 20 50    | 1901 90 19           | 2101 12 98 <b>91</b> |               |
| 1806 20 70    | 1901 90 99           | 2101 20 98 <b>90</b> |               |
| 1806 20 80    | 1902 11 00           | 2101 30 19           |               |

6.{<sup>5</sup>} The *ad valorem* part of the customs duties for the following products is 5,8%:

|         |         |
|---------|---------|
| 2905 44 | 3824 60 |
|---------|---------|

7. The *ad valorem* part of the customs duties for the following product is 7,8%:

2905 43 00.

8.{<sup>6</sup>} Tariff codes set out in this Annex refer to those applicable in the Community on 1 January 2004. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.

{<sup>4</sup>} Text of paragraph 5 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{<sup>5</sup>} Text of paragraph 6 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{<sup>6</sup>} Text of paragraph 8 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

## Appendix

### Quantities and recipes referred to in paragraph 3

(per 100 kg of goods)

| Quantities to be taken into account within the bands - milk and milk products |                             |                             |             |                |
|---|-----------------------------|-----------------------------|-------------|----------------|
| Milk fat<br>(% of weight)   | Milk prot.<br>(% of weight) | Skimmed-milk<br>powder (kg) | WMP<br>(kg) | Butter<br>(kg) |
| 0 - 1,5   | 0 - 2,5                     | 0                           | 0           | 0              |
|   | 2,5 - 6                     | 14                          | 0           | 0              |
|   | 6 - 18                      | 42                          | 0           | 0              |
|   | 18 - 30                     | 75                          | 0           | 0              |
|   | 30 - 60                     | 146                         | 0           | 0              |
|   | 60 - >                      | 208                         | 0           | 0              |
| 1,5 - 3   | 0 - 2,5                     | 0                           | 0           | 3              |
|   | 2,5 - 6                     | 14                          | 0           | 3              |
|   | 6 - 18                      | 42                          | 0           | 3              |
|   | 18 - 30                     | 75                          | 0           | 3              |
|   | 30 - 60                     | 146                         | 0           | 3              |
|   | 60 - >                      | 208                         | 0           | 3              |
| 3 - 6   | 0 - 2,5                     | 0                           | 0           | 6              |
|   | 2,5 - 12                    | 12                          | 20          | 0              |
|   | 12 - >                      | 71                          | 0           | 6              |
| 6 - 9   | 0 - 4                       | 0                           | 0           | 10             |
|   | 4 - 15                      | 10                          | 32          | 0              |
|   | 15 - >                      | 71                          | 0           | 10             |
| 9 - 12  | 0 - 6                       | 0                           | 0           | 14             |
|   | 6 - 18                      | 9                           | 43          | 0              |
|   | 18 - >                      | 70                          | 0           | 14             |
| 12 - 18   | 0 - 6                       | 0                           | 0           | 20             |
|   | 6 - 18                      | 0                           | 56          | 2              |
|   | 18 - >                      | 65                          | 0           | 20             |
| 18 - 26   | 0 - 6                       | 0                           | 0           | 29             |
|   | 6 - >                       | 50                          | 0           | 29             |
| 26 - 40   | 0 - 6                       | 0                           | 0           | 45             |
|   | 6 - >                       | 38                          | 0           | 45             |
| 40 - 55   | 0                           | 0                           | 0           | 63             |
| 55 - 70   | 0                           | 0                           | 0           | 81             |
| 70 - 85   | 0                           | 0                           | 0           | 99             |
| 85 - >  | 0                           | 0                           | 0           | 117            |

(per 100 kg of goods)

| Quantities to be taken into account within the bands - other than milk products |                  |                   |            |
|---|------------------|-------------------|------------|
| Banding   | To be applied    |                   |            |
|   | White sugar (kg) | Common wheat (kg) | Maize (kg) |
| <b>Sucrose, invert sugar and/or isoglucose</b>                                  |                  |                   |            |
| 0 - 5   | 0                |                   |            |
| 5 - 30  | 24               |                   |            |
| 30 - 50   | 45               |                   |            |
| 50 - 70   | 65               |                   |            |
| 70 - >  | 93               |                   |            |
| <b>Starch/glucose</b>   |                  |                   |            |
| 0 - 5   |                  | 0                 | 0          |
| 5 - 25  |                  | 22                | 22         |
| 25 - 50   |                  | 47                | 47         |
| 50 - 75   |                  | 74                | 74         |
| 75 - >  |                  | 101               | 101        |

| Standard recipes used in the calculation of customs duties upon importation into the Community |              |             |     |        |                  |      |             |          |                     |                   |        |
|--|--------------|-------------|-----|--------|------------------|------|-------------|----------|---------------------|-------------------|--------|
|  | Common wheat | Durum wheat | Rye | Barley | Maize            | Rice | White sugar | Molasses | Skimmed-milk powder | Whole-milk powder | Butter |
| CN Code  | kg           | kg          | kg  | kg     | kg               | kg   | kg          | kg       | kg                  | kg                | kg     |
| 0403 10 51   |              |             |     |        |                  |      |             |          | 100                 |                   |        |
| 0403 10 53   |              |             |     |        |                  |      |             |          |                     | 100               |        |
| 0403 10 59   |              |             |     |        |                  |      |             |          | 42                  |                   | 68     |
| 0403 10 91   |              |             |     |        |                  |      |             |          | 9                   |                   | 2      |
| 0403 10 93   |              |             |     |        |                  |      |             |          | 8                   |                   | 5      |
| 0403 10 99   |              |             |     |        |                  |      |             |          | 8                   |                   | 10     |
| 0403 90 71   |              |             |     |        |                  |      |             |          | 100                 |                   |        |
| 0403 90 73   |              |             |     |        |                  |      |             |          |                     | 100               |        |
| 0403 90 79   |              |             |     |        |                  |      |             |          | 42                  |                   | 68     |
| 0403 90 91   |              |             |     |        |                  |      |             |          | 9                   |                   | 2      |
| 0403 90 93   |              |             |     |        |                  |      |             |          | 8                   |                   | 5      |
| 0403 90 99   |              |             |     |        |                  |      |             |          | 8                   |                   | 10     |
| 0710 40 00   |              |             |     |        | 100 <sup>1</sup> |      |             |          |                     |                   |        |
| 0711 90 30   |              |             |     |        | 100 <sup>1</sup> |      |             |          |                     |                   |        |
| 1704 10 11   |              |             |     |        | 30               |      | 58          |          |                     |                   |        |
| 1704 10 19   |              |             |     |        | 30               |      | 58          |          |                     |                   |        |
| 1704 10 91   |              |             |     |        | 16               |      | 70          |          |                     |                   |        |
| 1704 10 99   |              |             |     |        | 16               |      | 70          |          |                     |                   |        |

| Standard recipes used in the calculation of customs duties upon importation into the Community |                    |                   |           |              |                  |            |                   |                |                           |                         |              |
|--|--------------------|-------------------|-----------|--------------|------------------|------------|-------------------|----------------|---------------------------|-------------------------|--------------|
| CN Code  | Common wheat<br>kg | Durum wheat<br>kg | Rye<br>kg | Barley<br>kg | Maize<br>kg      | Rice<br>kg | White sugar<br>kg | Molasses<br>kg | Skimmed-milk powder<br>kg | Whole-milk powder<br>kg | Butter<br>kg |
| 1704 90 30   |                    |                   |           |              |                  |            | 45                |                |                           | 20                      |              |
| 1806 10 20   |                    |                   |           |              |                  |            | 60                |                |                           |                         |              |
| 1806 10 30   |                    |                   |           |              |                  |            | 75                |                |                           |                         |              |
| 1806 10 90   |                    |                   |           |              |                  |            | 100               |                |                           |                         |              |
| 1806 32 90 <sup>2</sup>  |                    |                   |           |              |                  |            | 50                |                |                           | 20                      |              |
| 1901 90 11   |                    |                   |           | 195          |                  |            |                   |                |                           |                         |              |
| 1901 90 19   |                    |                   |           | 159          |                  |            |                   |                |                           |                         |              |
| 1902 11 00   |                    | 167               |           |              |                  |            |                   |                |                           |                         |              |
| 1902 19 10 <sup>3</sup>  |                    | 167               |           |              |                  |            |                   |                |                           |                         |              |
| 1902 19 90 <sup>4</sup>  | 67                 | 100               |           |              |                  |            |                   |                |                           |                         |              |
| 1902 20 91   |                    | 41                |           |              |                  |            |                   |                |                           |                         |              |
| 1902 20 99   |                    | 116               |           |              |                  |            |                   |                |                           |                         |              |
| 1902 30 10   |                    | 167               |           |              |                  |            |                   |                |                           |                         |              |
| 1902 30 90   |                    | 66                |           |              |                  |            |                   |                |                           |                         |              |
| 1902 40 10   |                    | 167               |           |              |                  |            |                   |                |                           |                         |              |
| 1902 40 90   |                    | 66                |           |              |                  |            |                   |                |                           |                         |              |
| 1903 00 00   |                    |                   |           |              | 161              |            |                   |                |                           |                         |              |
| 1904 10 10   |                    |                   |           |              | 213              |            |                   |                |                           |                         |              |
| 1904 10 30   |                    |                   |           |              |                  | 174        |                   |                |                           |                         |              |
| 1904 10 90   |                    | 53                |           | 53           | 53               | 53         |                   |                |                           |                         |              |
| 1904 20 91   |                    |                   |           |              | 213              |            |                   |                |                           |                         |              |
| 1904 20 95   |                    |                   |           |              |                  | 174        |                   |                |                           |                         |              |
| 1904 20 99   |                    | 53                |           | 53           | 53               | 53         |                   |                |                           |                         |              |
| 1904 90 10   |                    |                   |           |              |                  | 174        |                   |                |                           |                         |              |
| 1904 90 80 { <sup>7</sup> }  |                    | 174               |           |              |                  |            |                   |                |                           |                         |              |
| 1905 10 00   |                    |                   | 140       |              |                  |            |                   |                |                           |                         |              |
| 1905 20 10   | 44                 |                   | 40        |              |                  |            | 25                |                |                           |                         |              |
| 1905 20 30   | 33                 |                   | 30        |              |                  |            | 45                |                |                           |                         |              |
| 1905 20 90   | 22                 |                   | 20        |              |                  |            | 65                |                |                           |                         |              |
| 1905 90 10   | 168                |                   |           |              |                  |            |                   |                |                           |                         |              |
| 1905 90 20   |                    |                   |           |              | 644              |            |                   |                |                           |                         |              |
| 2001 90 30   |                    |                   |           |              | 100 <sup>5</sup> |            |                   |                |                           |                         |              |
| 2001 90 40   |                    |                   |           |              | 40 <sup>5</sup>  |            |                   |                |                           |                         |              |
| 2004 90 10   |                    |                   |           |              | 100 <sup>5</sup> |            |                   |                |                           |                         |              |
| 2005 80 00   |                    |                   |           |              | 100 <sup>5</sup> |            |                   |                |                           |                         |              |
| 2008 99 85   |                    |                   |           |              | 100 <sup>5</sup> |            |                   |                |                           |                         |              |
| 2008 99 91   |                    |                   |           |              | 40 <sup>5</sup>  |            |                   |                |                           |                         |              |
| 2101 30 19   |                    |                   |           | 137          |                  |            |                   |                |                           |                         |              |
| 2101 30 99   |                    |                   |           | 245          |                  |            |                   |                |                           |                         |              |

{<sup>7</sup>} Entry 1904 90 90 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

| Standard recipes used in the calculation of customs duties upon importation into the Community |                 |                |     |        |       |      |                |          |                        |                      |        |
|--|-----------------|----------------|-----|--------|-------|------|----------------|----------|------------------------|----------------------|--------|
|  | Common<br>wheat | Durum<br>wheat | Rye | Barley | Maize | Rice | White<br>sugar | Molasses | Skimmed-milk<br>powder | Whole-milk<br>powder | Butter |
| CN Code  | kg              | kg             | kg  | kg     | kg    | kg   | kg             | kg       | kg                     | kg                   | kg     |
| 2102 10 31   |                 |                |     |        |       |      |                | 425      |                        |                      |        |
| 2102 10 39   |                 |                |     |        |       |      |                | 125      |                        |                      |        |
| 2105 00 10   |                 |                |     |        |       |      | 25             |          | 10                     |                      |        |
| 2105 00 91   |                 |                |     |        |       |      | 20             |          |                        | 23                   |        |
| 2105 00 99   |                 |                |     |        |       |      | 20             |          |                        | 35                   |        |
| 2202 90 91   |                 |                |     |        |       |      | 10             |          | 8                      |                      |        |
| 2202 90 95   |                 |                |     |        |       |      | 10             |          |                        | 6                    |        |
| 2202 90 99   |                 |                |     |        |       |      | 10             |          |                        | 13                   |        |
| 2905 43 00   |                 |                |     |        |       |      | 300            |          |                        |                      |        |
| 2905 44 11   |                 |                |     |        | 172   |      |                |          |                        |                      |        |
| 2905 44 19   |                 |                |     |        |       |      | 90             |          |                        |                      |        |
| 2905 44 91   |                 |                |     |        | 245   |      |                |          |                        |                      |        |
| 2905 44 99   |                 |                |     |        |       |      | 128            |          |                        |                      |        |
| 3505 10 10   |                 |                |     |        | 189   |      |                |          |                        |                      |        |
| 3505 10 90   |                 |                |     |        | 189   |      |                |          |                        |                      |        |
| 3505 20 10   |                 |                |     |        | 48    |      |                |          |                        |                      |        |
| 3505 20 30   |                 |                |     |        | 95    |      |                |          |                        |                      |        |
| 3505 20 50   |                 |                |     |        | 151   |      |                |          |                        |                      |        |
| 3505 20 90   |                 |                |     |        | 189   |      |                |          |                        |                      |        |
| 3809 10 10   |                 |                |     |        | 95    |      |                |          |                        |                      |        |
| 3809 10 30   |                 |                |     |        | 132   |      |                |          |                        |                      |        |
| 3809 10 50   |                 |                |     |        | 161   |      |                |          |                        |                      |        |
| 3809 10 90   |                 |                |     |        | 189   |      |                |          |                        |                      |        |
| 3824 60 11   |                 |                |     |        | 172   |      |                |          |                        |                      |        |
| 3824 60 19   |                 |                |     |        |       |      | 90             |          |                        |                      |        |
| 3824 60 91   |                 |                |     |        | 245   |      |                |          |                        |                      |        |
| 3824 60 99   |                 |                |     |        |       |      | 128            |          |                        |                      |        |

<sup>(1)</sup> For 100 kg of drained sweet potatoes or maize.

<sup>(2)</sup> For the goods containing by weight 3% or more but less than 6% of milkfat, the additional code 6920 is applicable.

<sup>(3)</sup> For durum wheat, pasta, not containing or containing by weight not more than 3% of other cereals, the additional code 6921 is applicable.

<sup>(4)</sup> For other goods under this subheading than durum wheat, pasta, not containing or containing by weight not more than 3% of other cereals, the additional code 6922 is applicable.

<sup>(5)</sup> For 100 kg of drained sweet potatoes or maize.

## ANNEX II TO TABLE I

## Icelandic Import Regime

1. The customs duties applicable to the processed agricultural products specified in Table I shall be zero, except for the following products to which the applicable customs duties (ISK/kg) are as specified:

| Icelandic<br>Tariff Code | Description of products   | Applied duty<br>(ISK/kg) |
|--------------------------|---|--------------------------|
| 0403                     | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:   |                          |
| 0403.1011                | - Yogurt containing cocoa   | 53                       |
| 0403.1012                | - Yogurt containing fruit or nuts   | 53                       |
| 0403.1013                | - Yogurt, flavoured, n.e.s.   | 53                       |
| 0403.1021                | - Yogurt as beverage containing cocoa   | 51                       |
| 0403.1022                | - Yogurt as beverage containing fruit or nuts   | 51                       |
| ex 0403.1029             | - Yogurt as beverage, flavoured, n.e.s.   | 51                       |
| 0403.9011                | - Other containing cocoa  | 45                       |
| 0403.9012                | - Other containing fruit or nuts  | 45                       |
| 0403.9013                | - Other, flavoured, n.e.s.  | 45                       |
| 0403.9021                | - Other as beverage containing cocoa  | 45                       |
| 0403.9022                | - Other as beverage containing fruit or nuts  | 45                       |
| ex 0403.9029             | - Other as beverage, flavoured, n.e.s.  | 45                       |
| 1517                     | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516:   |                          |
| 1517.1001                | - Margarine, excluding liquid margarine, containing more than 10% but not more than 15% by weight of milk fats  | 88                       |
| 1517.9002                | - Other than margarine, excluding liquid margarine, containing more than 10% but not more than 15% by weight of milk fats   | 88                       |
| 1806                     | Chocolate and other food preparations containing cocoa:   |                          |
|                          | - Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:  |                          |
| 1806.2003                | - - Cocoa powder, excluding products of heading No 1901, containing by weight 30% or more of fresh milk powder and/or skimmed-milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances  | 109                      |
| 1806.2004                | - - Cocoa powder, excluding products of heading No 1901, containing by weight less than 30% of fresh milk powder and/or skimmed-milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances  | 39                       |
| 1806.2005                | - - Other preparations, excluding products of heading No 1901, containing by weight 30% or more of fresh milk powder and/or skimmed-milk powder   | 109                      |
| 1806.2006                | - - Other preparations, excluding products of heading No 1901, containing by weight less than 30% of fresh milk powder and/or skimmed-milk powder   | 39                       |
|                          | - Other in blocks, slabs or bars:   |                          |
| 1806.3101                | - - Filled chocolate in slabs or bars   | 51                       |
| 1806.3109                | - - Other filled in blocks, slabs and bars  | 51                       |
| 1806.3202                | - - Not filled chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars  | 47                       |
| 1806.3203                | - - Not filled imitation chocolate in slabs or bars   | 39                       |
| 1806.3209                | - - Other not filled in blocks, slabs and bars  | 21                       |
|                          | - Other:  |                          |
|                          | - - Substances for the manufacture of beverages:  |                          |
| 1806.9011                | - - - Prepared substances for beverages, with a basis of goods of headings Nos 0401 to 0404, containing by weight 5% or more of cocoa powder calculated on a totally defatted basis, n.e.s., sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter | 22                       |
|                          | - - Other than substances for the manufacture of beverages:   |                          |
| 1806.9022                | - - - Food specially prepared for infants and for dietetic purposes   | 18                       |



| <b>Icelandic<br/>Tariff Code</b> | <b>Description of products</b>  | <b>Applied duty<br/>(ISK/kg)</b> |
|----------------------------------|---|----------------------------------|
| 1806.9023                        | - - - Easter eggs   | 48                               |
| 1806.9024                        | - - - Ice-cream sauces and dips   | 39                               |
| 1806.9025                        | - - - Coated or covered, such as raisins, nuts, "puffed" cereals, liquorice, caramels and jellies   | 53                               |
| 1806.9026                        | - - - Chocolate creams (konfekt)  | 48                               |
| 1806.9028                        | - - - Cocoa powder, excluding products of heading No 1901, containing by weight 30% or more of fresh milk powder and/or skimmed-milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances  | 118                              |
| 1806.9029                        | - - - Cocoa powder, excluding products of heading No 1901, containing by weight less than 30% of fresh milk powder and/or skimmed-milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances  | 43                               |
| 1806.9039                        | - - - Other   | 47                               |
| 1901                             | Malt extract; food preparations of flour, 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 Nos 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: |                                  |
|                                  | - Mixes and doughs for the preparation of bakers' wares of heading No 1905, containing a total of 3% or more of fresh milk powder, skimmed-milk powder, eggs, milkfat (such as butter), cheese or meat:   |                                  |
| 1901.2012                        | - - For the preparation of gingerbread and the like of heading No 1905.2000   | 25                               |
| 1901.2013                        | - - For the preparation of sweet biscuits of headings Nos 1905.3011 and 1905.3029, including cookies  | 17                               |
| 1901.2014                        | - - For the preparation of ginger snaps of heading No 1905.3021   | 29                               |
| 1901.2015                        | - - For the preparation of waffles and wafers of heading No 1905.3030   | 10                               |
| 1901.2016                        | - - For the preparation of rusks, toasted bread and similar toasted products of heading No 1905.4000  | 15                               |
| 1901.2017                        | - - For the preparation of bread of heading No 1905.9011 with filling based on butter or other dairy products   | 39                               |
| 1901.2018                        | - - For the preparation of bread of heading No 1905.9019  | 5                                |
| 1901.2019                        | - - For the preparation of plain biscuits of heading No 1905.9020   | 5                                |
| 1901.2022                        | - - For the preparation of cakes and pastry of heading No 1905.9040   | 33                               |
| 1901.2023                        | - - Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading No 1905.9051  | 97                               |
| 1901.2024                        | - - Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading No 1905.9059   | 53                               |
| 1901.2029                        | - - For the preparation of products of heading No 1905.9090   | 43                               |
| 1902                             | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:  |                                  |
| 1902.1100                        | - Uncooked pasta, not stuffed or otherwise prepared, containing eggs  | 8                                |
|                                  | - Stuffed pasta, whether or not cooked or otherwise prepared:   |                                  |
| 1902.2022                        | - - Stuffed with preparations of sausages, meat, meat offal or blood or mixtures thereof in a proportion of 3% but not more than 20% by weight of sausages, meat, meat offal or blood or mixtures thereof   | 41                               |
| 1902.2031                        | - - Stuffed with cheese in a proportion of more than 3% by weight of cheese   | 35                               |
| 1902.2041                        | - - Stuffed with meat and cheese in a proportion of more than 20% by weight of meat and cheese  | 142                              |
| 1902.2042                        | - - Stuffed with meat and cheese in a proportion of 3% but not more than 20% by weight of meat and cheese   | 41                               |
|                                  | - Other pasta:  |                                  |
| 1902.3021                        | - - With sausages, meat, meat offal or blood or mixtures thereof in a proportion of 3% but not more than 20% by weight  | 41                               |
| 1902.3031                        | - - With cheese in a proportion of more than 3% by weight   | 35                               |
| 1902.3041                        | - - With meat and cheese in a proportion of 3% but not more than 20% by weight  | 41                               |
| 1902.4021                        | - Couscous with sausages, meat, meat offal or blood or mixtures thereof in a proportion of 3% but not more than 20% by weight   | 41                               |
| 1903                             | Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:  |                                  |
| 1903.0001                        | - In retail packings of 5 kg or less  | Zero                             |

| <b>Icelandic<br/>Tariff Code</b> | <b>Description of products</b>  | <b>Applied duty<br/>(ISK/kg)</b> |
|----------------------------------|---|----------------------------------|
| 1903.0009                        | - Other than in retail packings of 5 kg or less   | Zero                             |
| 1904                             | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:<br>- Other: |                                  |
| 1904.9001                        | - - Containing meat in a proportion of 3% but not more than 20% by weight   | 42                               |
| 1905                             | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:  |                                  |
| 1905.2000                        | - Gingerbread and the like  | 83                               |
|                                  | - Sweet biscuits; waffles and wafers coated or covered with chocolate or with fondants containing cocoa:  |                                  |
| 1905.3011                        | - - Sweet biscuits (including cookies)  | 17                               |
| 1905.3019                        | - - Other than sweet biscuits   | 16                               |
|                                  | - Sweet biscuits; waffles and wafers not coated or covered with chocolate or with fondants containing cocoa:  |                                  |
|                                  | - - Sweet biscuits (including cookies):   |                                  |
| 1905.3021                        | - - - Ginger snaps  | 31                               |
| 1905.3022                        | - - - Sweet biscuits and cookies, containing less than 20% of sugar   | 23                               |
| 1905.3029                        | - - - Other than sweet biscuits and cookies   | 19                               |
| 1905.3030                        | - - Other   | 11                               |
| 1905.4000                        | - Rusks, toasted bread and similar toasted products   | 16                               |
|                                  | - Other:  |                                  |
|                                  | - - Bread:  |                                  |
| 1905.9011                        | - - - With a filling consisting essentially of butter or other dairy products (for example, garlic butter)  | 39                               |
| 1905.9019                        | - - - Other   | 5                                |
| 1905.9020                        | - - Plain biscuits  | 5                                |
| 1905.9040                        | - - Cakes and pastry  | 35                               |
|                                  | - - Pies, including pizza:  |                                  |
| 1905.9051                        | - - - Containing meat   | 97                               |
| 1905.9059                        | - - - Other   | 53                               |
| 1905.9090                        | - - Other   | 45                               |
| 2103                             | Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:<br>- Other than soya sauce, tomato ketchup and other tomato, mustard flour and meal and prepared mustard sauces:   |                                  |
| 2103.9020                        | - - Mayonnaise  | 19                               |
| 2103.9030                        | - - Sauces of oil n.e.s. (for example remoulades sauces)  | 19                               |
| 2103.9051                        | - - Containing meat in a proportion of more than 20% by weight  | 97                               |
| 2103.9052                        | - - Containing meat in a proportion of 3% or more but not more than 20% by weight   | 52                               |
| 2104                             | Soups and broths and preparations thereof; homogenised composite food preparations:<br>- Soups and broths and preparations thereof:   |                                  |
| 2104.1001                        | - - Preparations of vegetable soups with a basis of flour, meal, starch or malt extract   | 3                                |
| 2104.1002                        | - - Other soup powder in packings of 5 kg or more   | 31                               |
| 2104.1003                        | - - Canned fish soups   | 27                               |
|                                  | - - Other soups:  |                                  |
| 2104.1011                        | - - - Containing meat in a proportion exceeding 20% by weight   | 78                               |
| 2104.1012                        | - - - Containing meat in a proportion of 3% but not exceeding 20% by weight   | 44                               |
| 2104.1019                        | - - - Other   | 21                               |
|                                  | - - Other:  |                                  |
| 2104.1021                        | - - - Containing meat in a proportion exceeding 20% by weight   | 78                               |
| 2104.1022                        | - - - Containing meat in a proportion of 3% but not exceeding 20% by weight   | 44                               |
| 2104.1029                        | - - - Other   | 21                               |
|                                  | - Homogenised composite food preparations:  |                                  |
| 2104.2001                        | - - Containing meat in a proportion exceeding 20% by weight   | 97                               |
| 2104.2002                        | - - Containing meat in a proportion of 3% but not exceeding 20% by weight   | 51                               |
| 2104.2003                        | - - Containing fish, crustaceans, molluscs or other aquatic invertebrates   | 24                               |
| 2104.2009                        | - - Other   | 24                               |

| <b>Icelandic<br/>Tariff Code</b> | <b>Description of products</b>  | <b>Applied duty<br/>(ISK/kg)</b> |
|----------------------------------|---|----------------------------------|
| 2106                             | Food preparations not elsewhere specified or included:<br>- Other:  |                                  |
| 2106.9041                        | - - Powder for making desserts:<br>- - - In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks   | 67                               |
| 2106.9048                        | - - - Other, containing milk powder, egg white or egg yolks   | 80                               |
| 2106.9049                        | - - - Other, not containing milk powder, egg white or egg yolks   | 67                               |
| 2106.9064                        | - - Containing meat in a proportion of 3% up to and including 20% by weight   | 41                               |
| 2202                             | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009:<br>- Other: |                                  |
|                                  | - - Of dairy products with other ingredients, provided that the dairy products are 75% or more by weight excluding packings:  |                                  |
| 2202.9011                        | - - - In packings of paperboard   | 41                               |
| 2202.9012                        | - - - In disposable packings of steel   | 41                               |
| 2202.9013                        | - - - In disposable packings of aluminium   | 41                               |
| 2202.9014                        | - - - In disposable packings of glass exceeding 500 ml  | 41                               |
| 2202.9015                        | - - - In disposable packings of glass not exceeding 500 ml  | 41                               |
| 2202.9016                        | - - - In disposable packings of plastics, coloured  | 41                               |
| 2202.9017                        | - - - In disposable packings of plastics, not coloured  | 41                               |
| 2202.9019                        | - - - Other   | 41                               |

2. Tariff codes set out in this Annex refer to those applicable in Iceland on 1 July 2001. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.

3. This Protocol shall not apply to the following products:

| HS code | Description of products  |
|---------|--|
| 2105    | Ice cream and other edible ice, whether or not containing cocoa  |
| 2106    | Food preparations not elsewhere specified or included:   |
| .90     | - Other:   |
| ex .90  | - - Preparations consisting mainly of fat and water, containing more than 15% by weight of butter or other milkfat |

4. The temporary arrangement set out in paragraph 3 shall be taken up for a review by the Contracting Parties before the end of 2007.

## ANNEX III TO TABLE I

## Norwegian Import Regime

1. The following reference rates (NOK/kg) of the agricultural raw materials will be used for the calculation of the duties for the processed agricultural products, except as provided for in paragraph 6:

|                         | Matrix <sup>(a)</sup> | Standard recipes | Actual content |
|-------------------------|-----------------------|------------------|----------------|
| Whole milk powder (*)   | 11,43                 | 11,43            | 11,43          |
| Skimmed-milk powder (*) | 12,16                 | 12,16            | 12,16          |
| Butter (*)              | 12,74                 | 12,74            | 12,74          |
| Milk for yogurt         | <sup>(b)</sup>        | 3,01             | 3,01           |
| Milk for beverages      | <sup>(b)</sup>        | 2,23             | 2,23           |
| Liquid whole milk       | <sup>(b)</sup>        | -                | 1,43           |
| Liquid skimmed milk     | <sup>(b)</sup>        | -                | 1,07           |
| Condensed milk fat      | <sup>(b)</sup>        | -                | 4,98           |
| Condensed milk skimmed  | <sup>(b)</sup>        | -                | 4,72           |
| Milk powder 20% fat     | <sup>(b)</sup>        | -                | 11,41          |
| Buttermilk powder       | <sup>(b)</sup>        | -                | 11,93          |
| Cream                   | <sup>(b)</sup>        | -                | 4,48           |
| Cream mixture           | <sup>(b)</sup>        | -                | 5,33           |
| Heavy sour cream        | <sup>(b)</sup>        | -                | 6,69           |
| Cream powder            | <sup>(b)</sup>        | -                | 10,77          |
| Whey powder             | <sup>(b)</sup>        | -                | 3,00           |
| Caseinates              | <sup>(b)</sup>        | -                | 33,47          |
| Milk albumin            | <sup>(b)</sup>        | -                | 33,47          |
| Wheat flour (*)         | 1,96                  | 1,96             | 1,96           |
| Rye flour               | 1,96                  | 2,16             | 1,96           |
| Durum flour             | 1,96                  | 1,32             | 1,96           |
| Barley flour            | 1,96                  | -                | 1,96           |
| Rye wheat flour         | 1,96                  | -                | 1,96           |
| Maize flour             | 0                     | -                | 0              |
| Rice flour              | 0                     | -                | 0              |
| Flour of other cereals  | 0                     | -                | 0              |
| Common wheat            | 1,52                  | -                | 1,52           |
| Durum wheat             | 0,98                  | -                | 0,98           |
| Barley                  | 1,37                  | -                | 1,37           |
| Oats                    | 1,17                  | -                | 1,17           |
| Rye                     | 1,46                  | -                | 1,46           |
| Rye wheat               | 1,46                  | -                | 1,46           |
| Maize                   | 0                     | -                | 0              |
| Other cereals           | 0                     | -                | 0              |
| Wheat bran              | 1,96                  | -                | 1,96           |
| Oat bran                | 1,96                  | -                | 1,96           |
| Rolled oats             | 1,96                  | -                | 1,96           |

|  | Matrix <sup>(a)</sup> | Standard recipes    | Actual content       |
|--|-----------------------|---------------------|----------------------|
| Wheat malt                               | 0                     | -                   | 0                    |
| Barley malt                              | 0                     | -                   | 0                    |
| Wheat gluten                             | 0                     | -                   | 0                    |
| Rice                                     | 0                     | -                   | 0                    |
| Potato starch (*)                        | 4,41                  | 4,41                | 4,41                 |
| Other starch (*)                         | 4,41                  | -                   | 4,41                 |
| Modified starch                          | 4,41                  | -                   | 4,41                 |
| Glucose and glucose syrup                | 4,41                  | 4,41                | 4,41                 |
| Sugar                                    | 0                     | -                   | 0                    |
| Maltodextrine                            | 0                     | -                   | 0                    |
| Potatoes                                 | 0,81                  | -                   | 0,81                 |
| Flour and flakes of potatoes             | 3,75                  | 12,01               | 12,01                |
| Beef meat, boneless (14% fat) (*)        | 25,89                 | 25,89               | 25,89                |
| Pig meat (23% fat)                       | 19,23                 | 19,23               | 19,23                |
| Sheep meat                               | 8,63                  | -                   | 8,63                 |
| Poultry meat                             | 3,02                  | -                   | 3,02                 |
| Fats other than butter                   | 0                     | -                   | 0                    |
| Frozen raspberries (*)                   | 4,29 <sup>(c)</sup>   | -                   | 4,29 <sup>(c)</sup>  |
| Raspberry concentrate                    | 22,22 <sup>(c)</sup>  | -                   | 22,22 <sup>(c)</sup> |
| Frozen blackcurrants                     | 0 <sup>(c)</sup>      | -                   | 0 <sup>(c)</sup>     |
| Blackcurrant concentrate                 | 0 <sup>(c)</sup>      | -                   | 0 <sup>(c)</sup>     |
| Frozen strawberries                      | 4,45 <sup>(c)</sup>   | 4,45 <sup>(c)</sup> | 4,45 <sup>(c)</sup>  |
| Strawberry concentrate                   | 23,05 <sup>(c)</sup>  | -                   | 23,05 <sup>(c)</sup> |
| Apple pulp                               | 0                     | -                   | 0                    |
| Apple concentrate                        | 0                     | -                   | 0                    |
| Cheese (*)                               | 20,08                 | 20,08               | 20,08                |
| Cheese powder                            | 12,45                 | -                   | 12,45                |
| Whole egg powder (*)                     | 45,37                 | 45,37               | 45,37                |
| Eggs in shell                            | 9,48                  | -                   | 9,48                 |
| Preserved egg yolks (liquid egg yolks)   | 26,90                 | 26,90               | 26,90                |
| Egg-yolk powder                          | 56,81                 | -                   | 56,81                |
| Whole egg paste (whole egg not in shell) | 9,32                  | 9,32                | 9,32                 |
| Liquid albumen                           | 0                     | -                   | 0                    |
| Albumen in powder                        | 0                     | -                   | 0                    |

<sup>(a)</sup> The reference rates for the agricultural raw materials indicated with an asterisk (\*) are those on which duties are calculated for the processed agricultural products subject to the matrix system - the other reference rates for the raw materials to be declared under this heading are those resulting from the application of the conversion coefficients.

<sup>(b)</sup> The matrix reference rates for these raw materials will depend on the actual milk fat and milk protein content in accordance with the conversion coefficient.

<sup>(c)</sup> The reference rates for these raw materials will be subject to annual joint review before 15 June. Such joint reviews will take account of the market prices, the market situation, Norwegian production and imports to Norway.

- 2.{<sup>8</sup>} Tariff codes set out in this Annex refer to those applicable in Norway on 1 January 2004. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.
3. The *de minimis* quantity below which a duty will not be applied for flour, starch and/or glucose will be 5%.
4. The *de minimis* quantity below which a duty will not be applied for the additional raw materials (meat, cheese, eggs and soft fruits (frozen raspberries, frozen blackcurrants and frozen strawberries)) will be 3%. In calculating the duty, fresh soft fruits will be assimilated to frozen on the basis of a one-to-one conversion.
5. The intervals of the notional quantities and the agreed quantities of agricultural raw materials to be taken into account, as well as the standard recipes used in the calculation of the customs duties, are set out in the Appendix.
6. The duties for the following products will be calculated according to the reference rates (NOK/kg) of the agricultural raw materials listed in paragraph 1 reduced by 7,2%:

| Norwegian<br>Tariff Code | Description of products   |
|--------------------------|---|
| 19.04                    | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats{ <sup>9</sup> } and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:<br><br>- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals: |
| .2010                    | - - Preparations of the Müsli type, based on unroasted cereal flakes  |
| 21.04                    | Soups and broths and preparations thereof; homogenised composite food preparations:<br><br>- Soups and broths and preparations thereof:<br><br>- - In airtight containers:  |
| .1020                    | - - - Vegetable soup, whether or not pre-cooked, containing neither meat nor meat extracts  |
| .1030                    | - - - Fish soup containing 25% or more by weight of fish  |
| .1040                    | - - - Other   |
|                          | - - Other:  |
| .1050                    | - - - Containing meat or meat extracts  |
| .1060                    | - - - Fish soup containing 25% or more by weight of fish  |
| .1090                    | - - - Other   |

- 7.{<sup>10</sup>} The customs duties for the products listed in the table below are as specified.

| Norwegian<br>Tariff Code | Description of products   | Applied<br>duty<br>(NOK/kg) |
|--------------------------|---|-----------------------------|
| 05.01                    | Human hair, unworked, whether or not washed or scoured; waste of human hair   | Zero                        |
| 05.02                    | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair   | Zero                        |
| 05.03                    | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material   | Zero                        |
| 05.05                    | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers | Zero                        |

{<sup>8</sup>} Text of paragraph 2 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{<sup>9</sup>} Word "groats" added by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{<sup>10</sup>} Paragraph 7 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

| Norwegian<br>Tariff Code                     | Description of products   | Applied<br>duty<br>(NOK/kg)  |
|--|---|------------------------------|
| 05.07  | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products   | Zero                         |
| 05.08  | Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof   | Zero                         |
| 05.09  | Natural sponges of animal origin  | Zero                         |
| 05.10  | Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved   | Zero                         |
| 07.10<br>.4010<br>.4090                      | Vegetables (uncooked or cooked by steaming or boiling in water), frozen:<br>- Sweet corn:<br>- - For feed purpose<br>- - Other  | 1,73<br>Zero                 |
| 07.11<br>.9011<br>.9020                      | 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:<br>- Other vegetables; mixtures of vegetables:<br>- - Sweet corn:<br>- - - For feed purpose<br>- - - Other   | 1,73<br>Zero                 |
| 13.02<br>.1400<br>.1903<br>.1904<br>ex .2000 | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:<br>- Vegetable saps and extracts:<br>- - Of pyrethrum or of the roots of plants containing rotenone<br>- - Other:<br>- - - Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations<br>- - - For therapeutic or prophylactic uses (medicinal)<br>- Pectic substances, pectinates and pectates<br>- - Containing 5% or more by weight of added sugar | Zero<br>Zero<br>Zero<br>Zero |
| 14.01  | Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)  | Zero                         |
| 14.02  | Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material   | Zero                         |
| 14.03  | Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles  | Zero                         |
| 14.04<br>.1000<br>.9000                      | Vegetable products not elsewhere specified or included:<br>- Raw vegetable materials of a kind used primarily in dyeing and tanning<br>- Other  | Zero<br>Zero                 |
| 15.17  | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16:<br>- Margarine, excluding liquid margarine:<br>- - Other:<br>- - - Animal:  |                              |



| Norwegian<br>Tariff Code | Description of products   | Applied<br>duty<br>(NOK/kg) |
|--------------------------|---|-----------------------------|
| .1021                    | - - - - Containing more than 10 % but not more than 15 % by weight of milk fats   | 14,5%                       |
|                          | - - - Vegetable:  |                             |
| .1031                    | - - - - Containing more than 10 % but not more than 15 % by weight of milk fats   | 14,5%                       |
|                          | - Other:  |                             |
|                          | - - Other:  |                             |
|                          | - - - Liquid margarine:   |                             |
| .9032                    | - - - - Containing more than 10 % but not more than 15 % by weight of milk fats   | 14,5%                       |
|                          | - - - Edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils:   |                             |
| .9041                    | - - - - Containing more than 10 % but not more than 15 % by weight of milk fats   | 10,2%                       |
|                          | - - - Other:  |                             |
| .9091                    | - - - - Containing more than 10 % but not more than 15 % by weight of milk fats   | Zero                        |
| ex .9098                 | - - - - Edible mixtures or preparations of a kind used as mould release preparations  | Zero                        |
| 15.20                    | Glycerol, crude; glycerol waters and glycerol lyes:   |                             |
| .0010                    | - For feed purpose  | 3,79                        |
| 15.22                    | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:   |                             |
| .0011                    | - For feed purpose  | 3,79                        |
| 17.02                    | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:   |                             |
|                          | - Chemically pure fructose:   |                             |
| .5010                    | - - For feed purpose  | 1,37                        |
| .5090                    | - - Other   | Zero                        |
|                          | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:   |                             |
| ex .9022                 | - - Chemically pure maltose for feed purpose  | 1,37                        |
| ex .9099                 | - - Chemically pure maltose not for feed purpose  | Zero                        |
| 18.06                    | Chocolate and other food preparations containing cocoa:   |                             |
| .1000                    | - Cocoa powder, containing added sugar or other sweetening matter   | Zero                        |
| 19.01                    | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: |                             |
|                          | - Preparations for infant use, put up for retail sale:  |                             |
| .1010                    | - - Of goods of headings 04.01 to 04.04   | 5,10 <sup>(1)</sup>         |
|                          | - Other:  |                             |
| .9010                    | - - Malt extract  | Zero                        |
| 19.04                    | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:   |                             |
|                          | - Prepared foods obtained by the swelling or roasting of cereals or cereal products:  |                             |
| .1010                    | - - "Corn flakes"   | Zero                        |
|                          | - - Other:  |                             |
| .1091                    | - - - Popcorn   | Zero                        |
| .1099                    | - - - Other   | Zero                        |
|                          | - Other:  |                             |
|                          | - - Pre-cooked rice not containing any added ingredients:   |                             |
| .9010                    | - - - For feed purpose  | 1,11                        |
| .9020                    | - - - Other   | Zero                        |
| 19.05                    | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:  |                             |
| .2000                    | - Gingerbread and the like  | 0,75                        |

| Norwegian<br>Tariff Code | Description of products   | Applied<br>duty<br>(NOK/kg)  |
|--------------------------|---|--|
| 20.01                    | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:<br>- Other:<br>- - Vegetables:<br>- - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):<br>.9031 - - - - For feed purpose<br>.9041 - - - - Other<br>- - - Other:<br>.9062 - - - - Palm hearts<br>.9063 - - - - Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch  | 1,73<br>Zero<br>2,22<br>2,22   |
| 20.04                    | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:<br>- Other vegetables and mixtures of vegetables:<br>- - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):<br>.9011 - - - For feed purpose<br>.9020 - - - Other   | 1,73<br>Zero   |
| 20.05                    | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:<br>- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):<br>.8010 - - For feed purpose<br>.8090 - - Other   | 1,73<br>Zero   |
| 20.06                    | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):<br>- Other products:<br>ex .0031 - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with a sugar content exceeding 13 % by weight for feed purpose<br>ex .0031 - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with a sugar content exceeding 13 % by weight not for feed purpose<br>ex .0091 - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with a sugar content not exceeding 13 % by weight for feed purpose<br>ex .0091 - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with a sugar content not exceeding 13 % by weight not for feed purpose  | 1,94<br>Zero<br>1,94<br>Zero   |
| 20.07                    | Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:<br>- Homogenised preparations:<br>.1001 - - Containing added sugar or sweetening matter<br>ex .1009 - - Other, not containing sugar or sweetening matter, of raw materials other than strawberries, blackcurrant and raspberries<br>ex .1009 - - Other<br>- Other:<br>- - Citrus fruit:<br>.9110 - - - Containing added sugar or sweetening matter<br>.9190 - - - Other<br>- - Other:<br>- - - Containing added sugar or sweetening matter:<br>.9902 - - - - Of apricots, mangos, kiwis, peaches or mixtures thereof<br>ex .9903 - - - - Of lingonberries ( <i>Vaccinium vitis-idaea</i> ), blueberries ( <i>Vaccinium myrtillus</i> ), other berries of the species <i>Vaccinium</i> or cloudberries (Norwegian tariff line 0810.9010), or mixtures of these berries<br>ex .9903 - - - - Other<br>- - - Other:<br>.9907 - - - - Of apricots, mangos, kiwis, peaches or mixtures thereof<br>ex .9908 - - - - Of raw materials other than strawberries, blackcurrant and raspberries<br>ex .9908 - - - - Other | 5,30<br>3,28<br>4,55<br>Zero<br>Zero<br>Zero<br>1,76<br>5,30<br>Zero<br>1,76<br>5,30 |
| 20.08                    | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:<br>- Nuts, ground-nuts and other seeds, whether or not mixed together:<br>- - Ground-nuts:  |  |

| Norwegian<br>Tariff Code | Description of products  | Applied<br>duty<br>(NOK/kg) |
|--------------------------|--|-----------------------------|
| .1110                    | - - - Peanut butter  | Zero                        |
|                          | - - - Other:   |                             |
| .1180                    | - - - - For feed purpose   | 1,69                        |
| .1191                    | - - - - Other  | Zero                        |
|                          | - Other, including mixtures other than those of subheading 2008.19:  |                             |
|                          | - - Palm hearts:   |                             |
| .9110                    | - - - For feed purpose   | 4,67                        |
|                          | - - Other:   |                             |
| ex .9903                 | - - - Maize (corn), other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) for feed purpose  | 2,67                        |
| 21.01                    | Extracts, essences and concentrates, of coffee, tea or mate and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: |                             |
|                          | - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:   |                             |
|                          | - - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee  |                             |
| ex .1202                 | - - - Preparations with a basis of coffee, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch   | Zero                        |
| ex .1209                 | - - - Other, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch   | Zero                        |
|                          | - 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:  |                             |
| ex .2010                 | - - Extracts, essences and concentrates of tea, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch  | Zero                        |
|                          | - - Other:   |                             |
| ex .2091                 | - - - Preparations with a basis of tea or maté, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch  | Zero                        |
| ex .2099                 | - - - Other, containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch   | Zero                        |
| ex .3000                 | - Other roasted coffee substitutes than roasted chicory; extracts, essences and concentrates of other roasted coffee substitutes than roasted chicory  | Zero                        |
| 21.02                    | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:   |                             |
|                          | - Active yeasts:   |                             |
| .1010                    | - - Wine yeasts  | Zero                        |
| .1020                    | - - Baking yeasts, liquid, pressed or dried  | Zero <sup>(2)</sup>         |
| .1090                    | - - Other  | Zero                        |
|                          | - Inactive yeasts; other single-cell micro-organisms, dead:  |                             |
| .2010                    | - - Yeasts for feed purpose  | 2,58                        |
| .2020                    | - - Other inactive yeasts  | Zero                        |
| .2031                    | - - Other single-cell micro-organisms, dead, for feed purpose  | 2,58                        |
| .2040                    | - - Other single-cell micro-organisms, dead, not for feed purpose  | Zero                        |
| .3000                    | - Prepared baking powders  | Zero                        |
| 21.03                    | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:  |                             |
|                          | - Tomato ketchup and other tomato sauce:   |                             |
| .2010                    | - - Tomato ketchup   | Zero                        |
|                          | - Mustard flour and meal and prepared mustard:   |                             |
|                          | - - Prepared mustard:  |                             |
| .3009                    | - - - Prepared mustard containing 5% or more by weight of added sugar  | Zero                        |
| 21.04                    | Soups and broths and preparations therefor; homogenised composite food preparations:   |                             |
|                          | - Soups and broths and preparations therefore:   |                             |
|                          | - - In airtight containers:  |                             |
|                          | - - - Meat broth:  |                             |
| .1011                    | - - - Dried  | Zero                        |
| 21.05                    | Ice cream and other edible ice, whether or not containing cocoa:   |                             |

| Norwegian<br>Tariff Code | Description of products   | Applied<br>duty<br>(NOK/kg) |
|--------------------------|---|-----------------------------|
| .0090                    | - Other:<br>- - Other   | Zero                        |
| 21.06                    | Food preparations not elsewhere specified or included:<br>- Other:  |                             |
| .9010                    | - - Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading 13.02, for the manufacture of beverages   | Zero                        |
| .9020                    | - - Preparations based on juices of apples or blackcurrants, for the manufacture of beverages   | 8,73%                       |
| .9039                    | - - Other preparations of a kind used for the manufacture of beverages:<br>- - - Other than flavoured or coloured syrups  | Zero                        |
| .9041                    | - - Drops and chewing gum, not containing sugar:<br>- - - Drops   | Zero                        |
| .9043                    | - - - Chewing gum:  |                             |
| .9044                    | - - - - Chewing gum containing nicotine   | Zero                        |
|                          | - - - - Other   | Zero                        |
| .9051                    | - - Other:<br>- - - Cream substitutes:<br>- - - - Dried   | 5,83                        |
| .9052                    | - - - - Liquid  | 2,92                        |
| 22.02                    | 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: |                             |
| .1000                    | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured   | Zero                        |
| .9010                    | - Other:  |                             |
| .9020                    | - - Non-alcoholic wines   | Zero                        |
| .9090                    | - - Non-alcoholic beer (beer with an alcoholic strength not exceeding 0,5% by volume)   | Zero                        |
|                          | - - Other   | Zero                        |
| 22.03                    | Beer made from malt   | Zero                        |
| 22.05                    | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances  | Zero                        |
| 22.07                    | Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:   |                             |
| .2000                    | - Ethyl alcohol and other spirits, denatured, of any strength   | Zero                        |
| 22.08                    | Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages:   |                             |
| .4000                    | - Rom and taffia  | Zero                        |
| .5000                    | - Gin and Geneva  | Zero                        |
| .6000                    | - Vodka   | Zero                        |
| ex .7000                 | - Liqueurs and cordials:  |                             |
|                          | - - Liqueurs containing more than 5% by weight of sugar   | Zero                        |
| .9003                    | - Other:<br>- - Aquavit (distilled spirits flavoured with cumin seeds)  | Zero                        |
| 22.09                    | Vinegar and substitutes for vinegar obtained from acetic acid   | Zero                        |
| 24.02                    | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:  |                             |
| .1001                    | - Cigars, cheroots and cigarillos, containing tobacco:  |                             |
| .1009                    | - - Cigars  | Zero                        |
| .2000                    | - - Other   | Zero                        |
| .9000                    | - Cigarettes containing tobacco   | Zero                        |
|                          | - Other   | Zero                        |
| 24.03                    | Other manufactured tobacco and manufactured tobacco substitutes;<br>"homogenised" or "reconstituted" tobacco; tobacco extracts and essences:  |                             |
| .1000                    | - Smoking tobacco, whether or not containing tobacco substitutes in any proportion  | Zero                        |
| .9100                    | - Other:<br>- - "Homogenised" or "reconstituted" tobacco  | Zero                        |
|                          | - - Other:  |                             |

| Norwegian<br>Tariff Code             | Description of products   | Applied<br>duty<br>(NOK/kg)                                |
|--------------------------------------|---|--|
| .9910<br>.9990                       | - - - Tobacco extracts and essences<br>- - - Other  | Zero<br>Zero   |
| 29.05<br><br>.4300<br>.4400          | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:<br>- Other polyhydric alcohols:<br>- - Mannitol<br>- - D-glucitol (sorbitol)   | <br><br>Zero<br>Zero                                       |
| 33.02<br><br>.1000                   | 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<br>- Of a kind used in the food or drink industries | <br><br>Zero   |
| 35.05<br><br>.1001<br>.1009<br>.2000 | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:<br>- Dextrins and other modified starches:<br>- - Esterified or etherified<br>- - Other<br>- Glues   | <br><br>7,40 <sup>(3)</sup><br>7,40 <sup>(3)</sup><br>Zero |
| 38.09<br><br>.1000                   | 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:<br>- With a basis of amylaceous substances                           | <br><br>Zero   |
| 38.24<br><br>.6000                   | 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:<br>- Sorbitol, other than that of subheading 2905.44   | <br><br>Zero   |

- Notes:
- (1) The agricultural element is based on a standard recipe in Protocol 2 to the FTA
  - (2) The duty free regime shall apply from 1 January 2005
  - (3) For technical use, the customs duty will be zero.

8. The customs duties for the following products will be determined from the actual content declared for the raw materials on which an agricultural duty is applied:

| Norwegian<br>Tariff Code | Description of products  |
|--------------------------|--|
| 1806.2012                | Table cream powders in containers or immediate packages, of a content exceeding 2 kg   |
| 1806.2090                | Other (other than ice-cream powders or table cream powders) in blocks, slabs or bars weighing more than 2 kg in liquid, paste, powder, granular or other bulk form in containers or immediate packages, of a content exceeding 2 kg                      |
| 1806.3100                | Other, in blocks, slabs and bars - filled  |
| 1806.3200                | Other, in blocks, slabs and bars - not filled  |
| 1806.9010                | Other chocolate, including sugar confectionery, containing cocoa (other than in blocks, slabs and bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packages, of a content exceeding 2 kg |
| 1806.9022                | Table cream powders  |
| 1806.9090                | Other edible preparations  |
| 2103.9099                | Other sauces and preparations thereof, mixed condiments and mixed seasonings (other than tomato ketchup and other tomato sauce, mustard flour and meal and prepared mustard, mayonnaise and remoulades and mango chutney liquid)                         |

- 9.{<sup>11</sup>} The customs duty for products classified within Norwegian codes 1901.2097 and 1901.2098 (other mixes for the preparation of bakers' wares of heading 1905) and declared as free from gluten for sufferers of coeliac diseases will be 0,37 NOK/kg.
- 10.{<sup>12</sup>} The customs duty for products classified within Norwegian code ex 2008.9903 (maize (corn), other than sweet corn (*Zea mays* var. *Saccharata*), not for feed purpose) will be calculated subject to the matrix system. The maximum customs duty shall, however, not exceed 12 NOK/kg.
- 11.{<sup>13</sup>} The customs duty for products classified within Norwegian code 2106.9060 (emulsified fats and similar products containing more than 15% by weight of edible milk-fats) will be calculated subject to the matrix system. The maximum customs duty shall, however, not exceed 7 NOK/kg.
12. [..]{<sup>14</sup>}

{<sup>11</sup>} Text of paragraph 9 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{<sup>12</sup>} Text of paragraph 10 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{<sup>13</sup>} Text of paragraph 11 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

{<sup>14</sup>} Text of paragraphs 12 to 19 deleted by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

## APPENDIX

### Quantities and recipes referred to in paragraph 5

*(per 100 kg of goods)*

| Quantities to be taken into account within the bands - milk and milk products |                             |                             |          |             |
|---|-----------------------------|-----------------------------|----------|-------------|
| Milk fat<br>(% of weight)   | Milk prot.<br>(% of weight) | Skimmed-milk<br>powder (kg) | WMP (kg) | Butter (kg) |
| 0 - 1,5   | 0 - 2,5                     | 0                           | 0        | 0           |
|   | 2,5 - 6                     | 14                          | 0        | 0           |
|   | 6 - 18                      | 42                          | 0        | 0           |
|   | 18 - 30                     | 75                          | 0        | 0           |
|   | 30 - 60                     | 146                         | 0        | 0           |
|   | 60 - >                      | 208                         | 0        | 0           |
| 1,5 - 3   | 0 - 2,5                     | 0                           | 0        | 3           |
|   | 2,5 - 6                     | 14                          | 0        | 3           |
|   | 6 - 18                      | 42                          | 0        | 3           |
|   | 18 - 30                     | 75                          | 0        | 3           |
|   | 30 - 60                     | 146                         | 0        | 3           |
|   | 60 - >                      | 208                         | 0        | 3           |
| 3 - 6   | 0 - 2,5                     | 0                           | 0        | 6           |
|   | 2,5 - 12                    | 12                          | 20       | 0           |
|   | 12 - >                      | 71                          | 0        | 6           |
| 6 - 9   | 0 - 4                       | 0                           | 0        | 10          |
|   | 4 - 15                      | 10                          | 32       | 0           |
|   | 15 - >                      | 71                          | 0        | 10          |
| 9 - 12  | 0 - 6                       | 0                           | 0        | 14          |
|   | 6 - 18                      | 9                           | 43       | 0           |
|   | 18 - >                      | 70                          | 0        | 14          |
| 12 – 18   | 0 - 6                       | 0                           | 0        | 20          |
|   | 6 - 18                      | 0                           | 56       | 2           |
|   | 18 - >                      | 65                          | 0        | 20          |
| 18 – 26   | 0 - 6                       | 0                           | 0        | 29          |
|   | 6 - >                       | 50                          | 0        | 29          |
| 26 – 40   | 0 - 6                       | 0                           | 0        | 45          |
|   | 6 - >                       | 38                          | 0        | 45          |
| 40 – 55   | 0                           | 0                           | 0        | 63          |
| 55 – 70   | 0                           | 0                           | 0        | 81          |
| 70 – 85   | 0                           | 0                           | 0        | 99          |
| 85 - >  | 0                           | 0                           | 0        | 117         |

*(per 100 kg of goods)*

| <b>Quantities to be taken into account within the bands - other than milk products</b> |                              |
|--|------------------------------|
| <b>Banding</b>   | <b>To be applied</b>         |
| <b>Starch/glucose</b>  |                              |
| 0 - 5  | 0                            |
| 5 - 15   | 12,5 (3,13 NOS + 9,38 PS)    |
| 15 - 25  | 22,5 (5,63 NOS + 16,88 PS)   |
| 25 - 50  | 43,75 (10,94 NOS + 32,81 PS) |
| 50 - 75  | 68,75 (17,19 NOS + 51,56 PS) |
| 75 - >   | 100 (25 NOS + 75 PS)         |
| <b>Flour/meal of cereals</b>   |                              |
| 0 - 5  | 0                            |
| 5 - 15   | 12,5                         |
| 15 - 25  | 22,5                         |
| 25 - 35  | 32,5                         |
| 35 - 45  | 42,5                         |
| 45 - 55  | 52,5                         |
| 55 - 65  | 62,5                         |
| 65 - 75  | 72,5                         |
| 75 - >   | 115                          |
| <b>Meat</b>  |                              |
| 0 - 3  | 0                            |
| 3 - 6  | 5,25                         |
| 6 - 10   | 7,5                          |
| 10 - 15  | 12,5                         |
| 15 - 20  | 17,5                         |
| 20 - >   | 50                           |
| <b>Cheese</b>  |                              |
| 0 - 3  | 0                            |
| 3 - 5  | 4,5                          |
| 5 - 10   | 8,75                         |
| 10 - 15  | 13,75                        |
| 15 - 20  | 18,75                        |
| 20 - 30  | 27,5                         |
| 30 - 50  | 45                           |
| 50 - >   | 60                           |
| <b>Egg</b>   |                              |
| 0 - 3  | 0                            |
| 3 - 5  | 4,5                          |
| 5 - 10   | 8,75                         |
| 10 - 15  | 13,75                        |
| 15 - 20  | 18,75                        |
| 20 - 30  | 27,5                         |
| 30 - 50  | 45                           |
| 50 - >   | 60                           |
| <b>Berries</b>   |                              |
| 0 - 3  | 0                            |
| 3 - 5  | 4,5                          |
| 5 - 10   | 8,75                         |
| 10 - 15  | 13,75                        |
| 15 - 20  | 18,75                        |
| 20 - 30  | 27,5                         |
| 30 - 50  | 45                           |
| 50 - >   | 60                           |



## Standard recipes used in the calculation of customs duties upon importation into Norway

| NO Code                      | Milk for yogurt | Strawberries | Glucose | Butter | Skimmed-milk powder | Whole-milk powder | Wheat flour | Potato starch | Whole egg powder | Durum flour | Whole egg paste | Rye flour | Bovine meat 14% | Pork meat 23% | Cheese | Flour/flakes of potatoes | Conserved egg yolks | Milk for beverages |
|------------------------------|-----------------|--------------|---------|--------|---------------------|-------------------|-------------|---------------|------------------|-------------|-----------------|-----------|-----------------|---------------|--------|--------------------------|---------------------|--------------------|
| %                            | %               | %            | %       | %      | %                   | %                 | %           | %             | %                | %           | %               | %         | %               | %             | %      | %                        | %                   | %                  |
| 0403 10 20                   | 381             | 30           |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 0403 10 30                   | 103             | 8            |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 0403 10 91                   | 103             |              |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 0403 90 01                   | 103             |              |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 0403 90 02                   | 103             | 8            |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1704 10 00                   |                 |              | 18      |        |                     |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1704 90 10                   |                 |              | 8       |        |                     |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1704 90 91                   |                 |              | 35      | 5      |                     |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1806 20 11                   |                 |              |         |        | 95                  |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1806 90 21                   |                 |              |         |        | 95                  |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1901 20 10                   |                 |              |         |        |                     |                   | 35          | 5             | 3                |             |                 |           |                 |               |        |                          |                     |                    |
| 1901 20 91                   |                 |              |         |        |                     |                   | 35          | 5             | 3                |             |                 |           |                 |               |        |                          |                     |                    |
| 1901 20 92                   |                 |              |         |        | 2                   |                   | 35          |               |                  |             | 6               |           |                 |               |        |                          |                     |                    |
| 1902 11 00                   |                 |              |         |        |                     |                   |             |               | 2                | 108         |                 |           |                 |               |        |                          |                     |                    |
| 1902 19 00                   |                 |              |         |        |                     |                   |             |               |                  | 105         |                 |           |                 |               |        |                          |                     |                    |
| 1902 40 00                   |                 |              |         |        |                     |                   |             |               |                  | 105         |                 |           |                 |               |        |                          |                     |                    |
| 1903 00 00                   |                 |              |         |        |                     |                   |             | 100           |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1905 10 00                   |                 |              |         |        |                     |                   | 22          |               |                  |             |                 | 88        |                 |               |        |                          |                     |                    |
| 1905 32 00 { <sup>15</sup> } |                 |              |         |        |                     | 3                 | 70          |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1905 40 00                   |                 |              |         |        | 2                   |                   | 85          |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1905 90 10                   |                 |              |         |        |                     |                   | 25          |               |                  |             |                 |           | 5               | 5             | 15     |                          |                     |                    |
| 1905 90 22                   |                 |              |         |        |                     | 1                 | 65          |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 1905 90 32                   |                 |              |         |        |                     |                   | 30          |               |                  |             |                 | 100       |                 |               |        |                          |                     |                    |
| 1905 90 33                   |                 |              |         |        | 2                   |                   | 35          |               |                  |             | 6               |           |                 |               |        |                          |                     |                    |
| 2004 10 10                   |                 |              |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        | 95                       |                     |                    |
| 2004 10 20                   |                 |              |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        | 46                       |                     |                    |
| 2005 20 10                   |                 |              |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        | 95                       |                     |                    |
| 2005 20 20                   |                 |              |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        | 46                       |                     |                    |
| 2103 20 21                   |                 |              |         |        |                     |                   |             | 8             |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 2103 20 29                   |                 |              |         |        |                     |                   |             | 8             |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 2103 90 10                   |                 |              |         |        |                     |                   |             | 2             |                  |             |                 |           |                 |               |        |                          | 7                   |                    |
| ex2104 10 10                 |                 |              |         |        |                     |                   |             |               |                  |             |                 |           | 15 <sup>1</sup> |               |        |                          |                     |                    |
| 2105 00 10                   |                 |              |         |        |                     | 35                |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 2105 00 20                   |                 | 6            |         |        |                     | 35                |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |

<sup>{15}</sup> Entry 1905.3002 replaced by Decision No 138/2004 (OJ No L 342, 18.11.2004, p. 30 and EEA Supplement No 57, 18.11.2004, p. 1), e.i.f. 30.10.2004.

**Standard recipes used in the calculation of customs duties upon importation into Norway**

|            | Milk for yogurt | Strawberries | Glucose | Butter | Skimmed-milk powder | Whole-milk powder | Wheat flour | Potato starch | Whole egg powder | Durum flour | Whole egg paste | Rye flour | Bovine meat 14% | Pork meat 23% | Cheese | Flour/flakes of potatoes | Conserved egg yolks | Milk for beverages |
|------------|-----------------|--------------|---------|--------|---------------------|-------------------|-------------|---------------|------------------|-------------|-----------------|-----------|-----------------|---------------|--------|--------------------------|---------------------|--------------------|
| NO Code    | %               | %            | %       | %      | %                   | %                 | %           | %             | %                | %           | %               | %         | %               | %             | %      | %                        | %                   | %                  |
| 2202 90 30 |                 |              |         |        |                     |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     | 95                 |
| 3501 10 00 |                 |              |         |        | 300                 |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |
| 3501 90 10 |                 |              |         |        | 300                 |                   |             |               |                  |             |                 |           |                 |               |        |                          |                     |                    |

(<sup>1</sup>) The standard recipe is not applicable to dried meat broth.

TABLE II

| HS heading No | Description of products  |
|---------------|--|
| 0901          | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion  |
| 0902          | Tea  |
| 1302          | Vegetables saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:<br>- Vegetable saps and extracts:<br>.12 - - Of liquorice<br>.13 - - Of hops<br>.20 - Pectic substances, pectinates and pectates:<br>ex .20 - - Containing less than 5% by weight of added sugar<br>- Mucilages and thickeners, whether or not modified, derived from vegetable products:<br>.31 - - Agar-agar<br>.32 - - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds<br>.39 - - Other   |
| 1404          | Vegetable products not elsewhere specified or included<br>.20 - Cotton linters   |
| 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:<br>.20 - Vegetable fats and oils and their fractions:<br>ex .20 - - Hydrogenated castor oil, so called "opal-wax"  |
| 1518          | Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas 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:<br>ex 1518 - Linosyn   |
| 1520          | Glycerol, crude; glycerol waters and glycerol lyes <sup>1</sup>  |
| 1521          | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured   |
| 1522          | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes <sup>2</sup>  |
| 1803          | Cocoa paste, whether or not defatted   |
| 1804          | Cocoa butter, fat and oil  |
| 1805          | Cocoa powder, not containing added sugar or other sweetening matter  |
| 2002          | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:<br>.90 - Other  |
| 2008          | Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:<br>- Other, including mixtures other than those of subheading No 2008 19:<br>.91 - - Palm hearts <sup>3</sup>  |
| 2101          | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:<br>- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:<br>.11 - - Extracts, essences and concentrates<br>.12 - - Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:<br>ex .12 - - - Containing no milk fats, milk proteins, sugar or starch or containing by weight less than 1,5% milk fat, 2,5% milk proteins, 5% sugar or 5% starch<br>.20 - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté:<br>ex .20 - - Containing no milk fats, milk proteins, sugar or starch or containing by weight less than 1,5% milk fat, 2,5% milk proteins, 5% sugar or 5% starch |

| HS heading No  | Description of products  |
|--|--|
| .30<br>ex .30  | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:<br>- - Roasted chicory; extracts, essences and concentrates of roasted chicory  |
| 2103<br>.10<br>.30<br>ex .30<br>.90<br>ex .90        | Sauces and preparations thereof; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:<br>- Soya sauce<br>- Mustard flour and meal and prepared mustard:<br>- - Mustard flour and meal; prepared mustard containing less than 5% by weight of added sugar<br>- Other:<br>- - Mango chutney, liquid                               |
| 2201   | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow   |
| 2208<br>.20<br>.30<br>.70<br>ex .70<br>.90<br>ex .90 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages:<br>- Spirits obtained by distilling grape wine or grape marc<br>- Whiskies<br>- Liqueurs and cordials:<br>- - Other than liqueurs containing more than 5% by weight of added sugar<br>- Other:<br>- - Other than aquavit |

(<sup>1</sup>) For Norway, products for feed purpose classified within this heading are covered by Table I.

(<sup>2</sup>) For Norway, degreas for feed purpose classified within this heading is covered by Table I.

(<sup>3</sup>) For Norway, palm hearts for feed purpose classified within this subheading are covered by Table I.