Duties applied on processed agriculture products originated in the European Union, when imported into Norway – 2011. Example included.

According to the EFTA Annex on processed agricultural products to the FTA, EFTA offers for processed agricultural products treatment no less favourable than that accorded to the European Union (EU). The treatment Norway accord to the EU for these products is described in this document.

Trade with processed agriculture products between Norway and the EU is covered by Protocol 3 to the EEA-agreement between the EU, Iceland and Norway, amended by EEA Joint Committee Decision No. 138/2004. The agreement is to be found at the EFTA-secretariat's homepage – (http://secretariat.efta.int/). The explanations and lists below are meant for information purposes only and are based on the Norwegian Customs tariff as of 2008. Please see link above for a full text version of the agreement.

The duties for processed agriculture products included in Protocol 3 is meant to equalize the differences between the domestic and the world market prices for the agricultural raw materials contained in these products. The specific duty is calculated either on the basis of standard recipes, matrix or on the basis of the actual content of raw materials. Calculations of duties on the basis of standard recipes (SR) are based on the recipes agreed in the EEA-agreement. Where it is written MX in table 1 below, the duty is calculated on the basis of the matrix system and where it is written (D) the duty is calculated on the basis of the actual content of raw materials. The two methods are two ways of calculating the duty, but there is no difference in substance. Since Norway has a preferential agreement with the EU, we have two sets of raw material rates used in the matrix. MX1/ D1 are the third country rates while MX2/ D2 is the preferential rates (EEA-rate). The reference rates for the systems described above are listed in table 2 in this document. This for information purposes only.

In general the EEA has preferential duties compared to third countries on all the tariff lines included in Protocol 3. The free trade partner is offered the preferential rate.

Example of the calculation of customs duties for processed agricultural products

If the goods are subject to an agricultural element calculated on the basis of content of raw materials, a declaration formula has to be transmitted to the Norwegian Agricultural Authority (Statens landbruksforvaltning). If the duty is calculated on the basis of the matrix, the formula is then computerized and the real content is transformed according to specific coefficients, to the raw materials in the matrix and the additional raw materials. The importer then receives a written communication stating the duty according to the agricultural element.

Example. Calculation of the duty for chocolate, on the basis of actual content of raw materials (D):

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

Chocolate*	
Butter	1,0 %
Oil	6,0 %
Sugar	47,0 %
Glucose	1,0 %
Wholemilk powder	19,0 %
Other ingredients, not subject to duty rate,	30,0 %

* as the calculation of custom duty is based on the production recipe, the content of raw materials may in some cases exceed 100 %

Table 1 below shows that the customs duty of a product in No. 18.06.9090 in the Norwegian customs tariff originated in e.g. Sweden is based on the following elements: 0,00 NOK/kg (industrial element) + D2 (agricultural element).

The agricultural element is then found by multiplying the actual shares of raw materials with the belonging duty.

Table 1:

Chocolate recipe *	**Content of raw material**	**Reference rate (NOK/kg)**	**Duty rate** (content of raw material*reference rate)
1,0 % butter	1,0 %	12,74	0,13 NOK/kg
6,0 % oil (fats, other than butter)	6,0 %	0,00	0,00 NOK/kg
47,0 % sugar	47,0 %	0,00	0,00 NOK/kg
1,0 % glucose	1,0 %	4,41	0,04 NOK/kg
19,0 % wholemilk powder	19,0 %	11,43	2,17 NOK/kg
Agricultural component duty rate:			**2,34 NOK/kg**

To be able to import with a duty as calculated above the importer has to send an application to the Norwegian Agriculture Authority (www.slf.dep.no) and provide the information about the use of raw materials.

Table 1. *Tariff lines and rates for processed agricultural products, covered by the EFTA Annex on processed agricultural products, into Norway. This table is based on EU-treatment.*

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem	
1	2	3	4	5	6	
04.03	**Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa.**					
	- Yogurt:					
	- - Containing fruit, nuts or berries:					
04.03.1020	- - - In powder, granules or other solid forms	453,0%	20,54	20,54	12,60	SR
04.03.1030	- - - Other	319,0%	8,45	6,37	3,40	SR
	- - Other:					
04.03.1091	- - - Flavoured or containing added cocoa	453,0%	20,54	5,87	3,10	SR
	- Other:					
04.03.9001	- - Flavoured or containing added cocoa	453,0%	20,54	5,87	3,10	SR
04.03.9002	- - Containing added fruit, nuts or berries	453,0%	20,54	6,37	3,40	SR
05.01.0000	**Human hair, unworked, whteher or not washed or scoured; waste of human hair.**	Free		Free	Free	
05.02	**Pigs', hogs' or boars' bristles and hair; Badger hair and other brush making hair; Waste of such bristles or hair.**					
05.02.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof	Free		Free	Free	
05.02.9000	- Other	Free		Free	Free	
05.05	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; Powder and waste of feathers or parts.**					
05.05.1000	- Feathers of a kind used for stuffing; down	Free		Free	Free	
05.05.9000	- Other	Free		Free	Free	
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.**					
05.07.1000	- Ivory; ivory powder and waste	Free		Free	Free	
05.07.9000	- Other	Free		Free	Free	
05.08.0000	**Coral and similar materials, unworked or simply prepared but not otherwise worked; Shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	Free		Free	Free	
05.10.0000	**Ambergris, castoreum, civet and musk; Cantharides; Bile, whether or not dried; Glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**	Free		Free	Free	
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**					
	- Sweet corn:					
07.10.4010	- - For feed purpose	343,0%	1,78	1,78	1,73	
07.10.4090	- - Other	Free		Free	Free	

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
07.11	**Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.**				
	- Other vegetables; mixtures of vegetables:				
	- - Sweet corn:				
07.11.9011	- - - For feed purpose	343,0%	1,78	1,78	1,73
07.11.9020	- - - Other	Free		Free	Free
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**				
	- Coffee, not roasted:				
09.01.1100	- - Not decaffeinated	Free		Free	Free
09.01.1200	- - Decaffeinated	Free		Free	Free
	- Coffee, roasted:				
09.01.2100	- - Not decaffeinated		0,43	Free	Free
09.01.2200	- - Decaffeinated		0,43	Free	Free
09.01.9000	- Other		0,15	Free	Free
09.02	**Tea, whether or not flavoured.**				
09.02.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Free		Free	Free
09.02.2000	- Other green tea (not fermented)	Free		Free	Free
09.02.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free		Free	Free
09.02.4000	- Other black tea (fermented) and other partly fermented tea	Free		Free	Free
13.02	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**				
	- Vegetable saps and extracts:				
13.02.1200	- - Of liquorice	Free		Free	Free
13.02.1300	- - Of hops	4,5%		Free	Free
	- - Other:				
13.02.1903	- - - Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	3,0%		3,0%	Free
13.02.1905	- - - Of aloes, Quassia amara, manna, pyrethrum or of the roots of plants containing rotenone; vanilla oleoresin	3,0%		Free	Free
13.02.1909	- - - Other	3,0%		3,0%	Free
13.02.2000	- Pectic substances, pectinates and pectates	Free		Free	Free
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:				
13.02.3100	- - Agar-Agar	4,5%		Free	Free
13.02.3200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seed or guar seed	Free		Free	Free
	- - Other:				
13.02.3901	- - - Modified	3,0%		Free	Free
13.02.3909	- - - Other	3,0%		Free	Free
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).**				
14.01.1000	- Bamboos	Free		Free	Free
14.01.2000	- Rattans	Free		Free	Free
14.01.9000	- Other	Free		Free	Free

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
14.04	**Vegetable products not elsewhere specified or included.**				
14.04.2000	- Cotton linters	Free		Free	Free
14.04.9000	- Other	Free		Free	Free
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**				
	- Vegetable fats and oils and their fractions:				
	- - Other:				
15.16.2020	- - - Hydrogenated castor oil	Free		Free	Free
15.17	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**				
	- Margarine, excluding liquid margarine:				
	- - Other:				
	- - - Animal:				
15.17.1021	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	21,2%		21,2%	14,5%
	- - - Vegetable:				
15.17.1031	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	21,2%		21,2%	14,5%
	- Other:				
	- - Other:				
	- - - Liquid margarine:				
15.17.9032	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	25,5%		25,5%	14,5%
	- - - Edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils:				
15.17.9041	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	12,7%		12,7%	10,2%
	- - - Other:				
15.17.9091	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats		0,02	Free	Free
15.17.9097	- - - - Edible mixtures or preparations of a kind used as mould release preparations, n.e.s.i.		0,02	Free	Free
15.18	**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**				
	- Other:				
15.18.0051	- - Linoxyn	12,7%		12,7%	Free
15.20	**Glycerol, crude; glycerol waters and glycerol lyes.**				
15.20.0010	- For feed purpose	170,0%	3,91	3,91	3,79
15.20.0090	- Other	Free		Free	Free
15.21	**Vegetable waxes (other than triglycerides), beeswax other insect waxes and spermaceti, whether or not refined or coloured.**				
15.21.1000	- Vegetable waxes	Free		Free	Free

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem	
1	2	3	4	5	6	
15.21.9000	- Other	Free		Free	Free	
15.22	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**					
15.22.0011	- For feed purpose	170,0%	3,91	3,91	3,79	
	- Other:					
15.22.0020	- - Degras	Free		Free	Free	
15.22.0099	- - Other	Free		Free	Free	
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:					
17.02.5010	- - For feed purpose	82,0%	1,41	1,41	1,37	
17.02.5090	- - Other	Free		Free	Free	
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose :					
	- - For feed purpose:					
	- - - Other:					
17.02.9022	- - - - Chemically pure maltose for feed purpose	82,0%	1,41	1,41	1,37	
	- - Other:					
ex17.02.9099	- - - - Chemically pure maltose not for feed purpose	Free		Free	Free	
17.04	**Sugar confectionary (including white chocolate), not containing cocoa.**					
17.04.1000	- Chewing gum, whether or not sugar-coated	7,0%	2,02	1,91	0,79	SR
	- Other :					
17.04.9010	- - Marzipan	10,0%	1,44	1,32	0,35	SR
	- - Other:					
17.04.9091	- - - Caramels (including toffees and similar sweets)	48,0%	6,71	3,88	2,18	SR
17.04.9092	- - - Pastilles, sweets and drops	48,0%	6,71	0,85+MX1	0+MX2	
17.04.9099	- - - Other	48,0%	6,71	0,85+MX1	0+MX2	
18.03	**Cocoa paste, whether or not defatted.**					
18.03.1000	- Not defatted	Free		Free	Free	
18.03.2000	- Wholly or partly defatted	Free		Free	Free	
18.04.0000	**Cocoa butter, fat and oil.**	Free		Free	Free	
18.05.0000	**Cocoa powder, not containing added sugar or other sweetening matter.**		0,08	Free	Free	
18.06	**Chocolate and other food preparations containing cocoa.**					
18.06.1000	- Cocoa powder, containing added sugar or other sweetening matter	17,0%	2,72	2,72	Free	
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:					
	- - Ice-cream powders or table cream powders:					
18.06.2011	- - - Ice-cream powders	474,0%	22,58	17,71	11,55	SR
18.06.2012	- - - Table cream powders	474,0%	22,58	0,85+D1	0+D2	
18.06.2090	- - Other	474,0%	22,58	0,43+D1	0+D2	
	- Other, in blocks, slabs or bars:					
18.06.3100	- - Filled	50,0%	7,69	0,85+D1	0+D2	
18.06.3200	- - Not filled	50,0%	7,69	0,85+D1	0+D2	

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem	
1	2	3	4	5	6	
	- Other:					
18.06.9010	- - Other chocolate, including sugar confectionary containing cocoa	50,0%	7,69	0,85+D1	0+D2	
	- - Ice-cream powders or table cream powders:					
18.06.9021	- - - Ice-cream powders	474,0%	22,58	17,71	11,55	SR
18.06.9022	- - - Table cream powders	474,0%	22,58	0,85+D1	0+D2	
18.06.9090	- - Other edible preparations	474,0%	22,58	0,43+D1	0+D2	
19.01	**Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.**					
	- Preparations for infant use, put up for retail sale:					
19.01.1010	- - Of goods of headings 04.01 to 04.04	224,0%	24,67	11,28	5,10	
19.01.1090	- - Other	137,0%	15,09	0,68+MX1	0+MX2	
	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:					
19.01.2010	- - Cake mixes in containers of a net content of less than 2 kg	90,0%	9,47	4,08	2,27	SR
	- - Other:					
19.01.2091	- - - Cake mixes in containers of a net content of 2 kg or more	90,0%	9,47	4,08	2,27	SR
19.01.2092	- - - Doughs, whether or not shaped, but excluding products of subheading 19.01.2097	90,0%	9,47	2,86	1,49	SR
	- - - Other:					
19.01.2097	- - - - Doughs, shaped, containing cheese and/or not more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof	90,0%	9,47	0,68+MX1	0+MX2	
19.01.2098	- - - - Other	90,0%	9,47	0,68+MX1	0+MX2	
	- Other:					
19.01.9010	- - Malt extract	412,0%	4,02	0,40	Free	
19.01.9099	- - Other	224,0%	24,67	0,68+MX	0+MX2	
19.02	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.**					
	- Uncooked pasta, not stuffed or otherwise prepared:					
19.02.1100	- - Containing eggs	211,0%	11,01	3,72	2,33	SR
19.02.1900	- - Other	211,0%	11,01	2,36	1,39	SR
	- Stuffed pasta, whether or not cooked or otherwise prepared:					
	- - Other:					
19.02.2091	- - - Cooked	354,0%	27,43	0,85+MX1	0+MX2	
19.02.2099	- - - Other	354,0%	27,43	0,85+MX1	0+MX2	
	- Other pasta:					
19.02.3001	- - Cooked	354,0%	27,43	0,85+MX1	0+MX2	
19.02.3009	- - Other	354,0%	27,43	0,85+MX1	0+MX2	
19.02.4000	- Couscous	211,0%	11,01	2,87	1,39	SR
19.03.0000	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	255,0%	7,65	7,65	4,41	SR

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem	
1	2	3	4	5	6	
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 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:					
19.04.1010	- - "Corn flakes"		0,12	0,12	Free	
	- - Other:					
19.04.1091	- - - Pop Corn	33,0%	5,18	0,34+MX	Free	
	- - - Other :					
19.04.1092	- - - - For feed purpose			1,78	1,73	
19.04.1098	- - - - Other			0,34+ MX1	Free	
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:					
19.04.2010	- - Preparations of the Müsli type based on unroasted cereal flakes	288,0%	34,92	0+MX1	0+MX2	
19.04.2090	- - Other	33,0%	5,18	0,34+MX1	0+MX2	
19.04.3000	- Bulgur wheat	385,0%	28,81	3,86+MX1	0+MX2	
	- Other:					
	- - Pre-cooked rice not containing any added ingredients:					
19.04.9010	- - - For feed purpose	318,0%	1,74	1,74	1,11	
19.04.9020	- - - Other	9,0%		9,0%	Free	
19.04.9090	- - Other	385,0%	28,81	3,86+MX1	0+MX2	
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.**	'				
19.05.1000	- Crispbread	57,0%	6,08	5,35	2,33	SR
19.05.2000	- Gingerbread and the like	24,0%	2,42	2,42	0,75	
	- Sweet biscuits; waffles and wafers:					
19.05.3100	- - Sweet biscuits	48,0%	7,62	1,35+MX1	0+MX2	
19.05.3200	- - Waffles and wafers	48,0%	7,62	3,61	1,71	SR
19.05.4000	- Rusks, toasted bread and similar toasted products	285,0%	29,35	5,92	1,91	SR
	- Other:					
	- - Pizza:					
19.05.9010	- - - Containing sausage, meat or edible meat offals	285,0%	29,35	10,13	5,76	SR
	- - - Other, including pizza bases:					
19.05.9021	- - - - Not containing sausage, meat or edible meat offals	99,0%	10,26	1,64+MX1	0+MX2	
19.05.9022	- - - - Pizza bases	99,0%	10,26	3,33	1,39	SR
	- - Other cakes, thin wafer crispbread, Vienna bread (including Vienna bread sticks) and biscuits other than sweet biscuits of commodity 19.05.3100:					
19.05.9031	- - - Other cakes	99,0%	10,26	0,56+MX1	0+MX2	
19.05.9032	- - - Thin wafer crispbread	99,0%	10,26	9,33	2,75	SR
19.05.9033	- - - Vienna bread (including Vienna bread sticks)	99,0%	10,26	3,80	1,49	SR
19.05.9034	- - - Biscuits, including "pretzels" and savoury and salted biscuits	99,0%	10,26	2,81+MX1	0+MX2	
	- - Other:					
19.05.9091	- - - Bread and bread products, also half-baked or pre-baked (including baguettes, rolls, long rolls for sausages etc.), not containing products specified in note 1 a to this Chapter	285,0%	29,35	2,18+MX1	0+MX2	

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem	
1	2	3	4	5	6	
19.05.9092	- - - Sandwiches and other bread and bread products, including pies, containing not more than 20 % by weight of products specified in note 1 a to this Chapter	285,0%	29,35	2,18+MX1	0+MX2	
19.05.9093	- - - Crisp savoury food products made from a dough (for example, tortilla chips, potato snacks i various shapes), not elsewhere specified or included	285,0%	29,35	2,18+MX1	0+MX2	
19.05.9098	- - - Other	285,0%	29,35	2,18+MX1	0+MX2	
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**					
	- Other:					
	- - Vegetables:					
	- - - Sweet corn (*Zea mays var. saccharata*):					
20.01.9031	- - - - For feed purpose	343,0%	1,78	1,78	1,73	
20.01.9041	- - - - Other	Free		Free	Free	
	- - - Other:					
20.01.9091	- - - - Palm hearts	223,0%	12,92	12,92	2,22	
20.01.9092	- - - - Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	223,0%	12,92	12,92	2,22	
20.02	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.**					
	- Other:					
20.02.9010	- - Tomato purée or tomato pulp, the dry tomato content of which is not less than 25 % by weight, composed entirely of tomatoes and water, whether or not containing salt or other preservatives or seasoning, in airtight containers		0,21	Free	Free	
	- - Other:					
20.02.9091	- - - In airtight containers	151,0%	12,97	Free	Free	
20.02.9099	- - - Other	151,0%	12,97	Free	Free	
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**					
	- Potatoes:					
	- - Edible preparations composed of flour, meal or flakes based on potatoes:					
20.04.1010	- - - Containing not less than 75% by weight of potatoes	209,0%	12,38	11,93	11,41	SR
20.04.1020	- - - Other	252,0%	30,16	5,86	5,52	SR
	- Other vegetables and mixtures of vegetables:					
	- - Sweet corn (*Zea mays var. saccharata*):					
20.04.9011	- - - For feed purpose	343,0%	1,78	1,78	1,73	
20.04.9020	- - - Other	Free		Free	Free	
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**					
	- Potatoes:					
	- - Edible preparations composed of flour, meal or flakes based on potatoes:					
20.05.2010	- - - Containing not less than 75% by weight of potatoes	209,0%	12,38	11,93	11,41	SR
20.05.2020	- - - Other	252,0%	30,16	5,86	5,52	SR
	- Sweet corn (*Zea mays var. saccharata*):					
20.05.8010	- - For feed purpose	343,0%	1,78	1,78	1,73	
20.05.8090	- - Other	Free		Free	Free	

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
20.06	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**				
	- Other products:				
	- - With a sugar content exceeding 13 % by weight:				
20.06.0031	- - - Sweet corn (*Zea mays var. saccharata*)	102,0%	14,96	0,64	0,64
	- - Other:				
20.06.0091	- - - Sweet corn (*Zea mays var. saccharata*)	102,0%	14,96	2,00	1,94
20.07	**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**				
	- Homogenised preparations:				
20.07.1001	- - Containing added sugar or sweetening matter	102,0%	14,96	7,36	5,30
	- - Other				
20.07.1007	- - - Containing strawberries, blackcurrants, raspberries or mixtures thereof	102,0%	14,96	6,32	4,55
20.07.1008	- - - Other	102,0%	14,96	6,32	3,28
	- Other:				
	- - Citrus fruit:				
20.07.9110	- - - Containing added sugar or sweetening matter		0,48	0,48	Free
20.07.9190	- - - Other		0,18	0,18	Free
	- - Other:				
	- - - Containing added sugar or sweetening matter:				
20.07.9902	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof	86,0%	8,34	0,34	Free
20.07.9904	- - - - Containing cowberries, bilberries, other fruits of the genus Vaccinium, cloudberries or mixtures thereof	86,0%	8,34	7,36	1,76
20.07.9905	- - - - Other	86,0%	8,34	7,36	5,30
	- - - Other:				
20.07.9906	- - - - Containing strawberries, blackcurrants, raspberries or mixtures thereof	86,0%	8,34	7,36	5,30
20.07.9907	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof	86,0%	8,34	0,34	Free
20.07.9909	- - - - Other	86,0%	8,34	7,36	1,76
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.**				
	- Nuts, ground-nuts and other seeds, whether or not mixed together:				
	- - Ground-nuts:				
20.08.1110	- - - Peanut butter	6,0%		6,0%	Free
	- - - Other:				
20.08.1180	- - - - For feed purpose	318,0%	1,74	1,74	1,69
20.08.1191	- - - - Other	2,4%		2,4%	Free
	- Other, including mixtures other than those of subheading 2008.19:				
	- - Palm hearts:				
20.08.9110	- - - For feed purpose	70,0%	6,87	6,87	4,67
20.08.9190	- - - Other	6,0%		Free	Free
	- - Other:				
20.08.9903	- - - Maize (corn), other than sweet corn (*Zea mays var. Saccharata*)	288,0%	34,92	34,92	0+MX2
21.01	**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 mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**				

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
21.01.1100	- - Extracts, essences and concentrates	Free		Free	Free
	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:				
21.01.1201	- - - Not containing milkfat, milk protein, sugar or starch, or containing less than 1,5 % by weight of milk fat, 2,5 % by weight of milk protein, 5 % by weight of sugar or 5 % by weight of starch	3,0%		Free	Free
21.01.1202	- - - Preparations with a basis of coffee	3,0%		Free	Free
21.01.1209	- - - Other	3,0%		Free	Free
	- Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:				
21.01.2010	- - Extracts, essences and concentrates of tea	Free		Free	Free
	- - Other:				
21.01.2091	- - - Preparations with a basis of tea or maté	3,0%		Free	Free
21.01.2094	- - - Other, not containing milkfat, milk protein, sugar or starch, or containing less than 1,5 % by weight of milk fat, 2,5 % by weight of milk protein, 5 % by weight of sugar or 5 % by weight of starch	3,0%		Free	Free
21.01.2099	- - - Other	3,0%		Free	Free
21.01.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free		Free	Free
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:				
21.02.1010	- - Wine yeasts		0,36	0,36	Free
21.02.1020	- - Baking yeasts, liquid, pressed or dried	21,0%		21,0%	Free
21.02.1090	- - Other	21,0%		21,0%	Free
	- Inactive yeasts; other single-cell micro-organisms, dead:				
21.02.2010	- - Yeasts for feed purpose	172,0%	2,66	2,66	2,58
21.02.2020	- - Other inactive yeasts	21,0%		21,0%	Free
21.02.2031	- - Other single-cell micro-organisms, dead, for feed purpose	172,0%	2,66	2,66	2,58
21.02.2040	- - Other single-cell micro-organisms, dead, not for feed purpose	Free		Free	Free
21.02.3000	- Prepared baking powders		0,36	0,36	Free
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**				
21.03.1000	- Soya sauce	Free		Free	Free
	- Tomato ketchup and other tomato sauce:				
21.03.2010	- - Tomato ketchup	4,0%	0,37	0,37	Free
	- - Other tomato sauce:				
21.03.2021	- - - Containing meat or edible meat offals	275,0%	24,17	0,59	0,35 SR
21.03.2029	- - - Other	275,0%	24,17	0,59	0,35 SR
	- Mustard flour and meal and prepared mustard:				
	- - Prepared mustard:				
21.03.3002	- - - Containing less than 5 % by weight of added sugar		0,15	Free	Free
21.03.3009	- - - Other		0,15	Free	Free
	- Other:				
21.03.9010	- - Mayonnaise and remoulades	40,0%	4,54	2,49	1,97 SR
	- - Other:				
21.03.9091	- - - Mango chutney, liquid	245,0%	27,66	0+MX1	Free

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem	
1	2	3	4	5	6	
21.03.9099	- - - Other	245,0%	27,66	0+D1	0+D2	
21.04	**Soups and broths and preparations therefor; homogenised composite food preparations.**					
	- Soups and broths and preparations therefor:					
	- - In airtight containers:					
	- - - Meat broth:					
21.04.1011	- - - - Dried	99,0%	15,27	6,42	Free	
21.04.1019	- - - - Other	99,0%	15,27	6,42	3,88	SR
21.04.1020	- - - Vegetable soup, whether or not precooked, containing neither meat nor meat extracts	20,0%	2,98	0,38+MX1	0+MX2	
21.04.1030	- - - Fish soup (containing at least 25 % by weight of fish)	20,0%	2,98	0,98+MX1	0+MX2	
21.04.1040	- - - Other	167,0%	25,81	3,28+MX1	0+MX2	
	- - Other:					
21.04.1050	- - - Containing meat or meat extracts	167,0%	25,81	2,60+MX1	0+MX2	
21.04.1060	- - - Fish soup (containing at least 25 % by weight of fish)	20,0%	2,98	0,19+MX1	0+MX2	
21.04.1090	- - - Other	27,0%	4,21	0,17+MX1	0+MX2	
	- Homogenised composite food preparations:					
21.04.2001	- - For infant use	439,0%	31,71	1,02+MX1	0+MX2	
21.04.2009	- - Other	439,0%	31,71	1,02+MX1	0+MX2	
21.05	**Ice cream and other edible ice, whether or not containing cocoa.**					
21.05.0010	- Containing cocoa	98,0%	9,66	9,66	4,00	SR
	- Other:					
21.05.0020	- - Containing edible fats	111,0%	10,92	10,92	4,30	
21.05.0090	- - Other	28,0%	2,82	28,0%	Free	
21.06	**Food preparations not elsewhere specified or included.**					
	- Protein concentrates and textured protein substances :					
21.06.1001	- - For feed purpose				2,68	
21.06.1009	- - Other				0+MX2	
	- Other:					
21.06.9010	- - Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading 13.02, for the manufacture of beverages	4,5%		4,5%	Free	
21.06.9020	- - Preparations based on juices of apples or blackcurrants, for the manufacture of beverages	19,0%	1,37	19,0%	8,73%	
	- - Other preparations of a kind used for the manufacture of beverages:					
21.06.9039	- - - Other	19,0%	1,37	19,0%	Free	
	- - Drops and chewing gum, not containing sugar:					
21.06.9041	- - - Drops		0,30	Free	Free	
	- - - Chewing gum:					
21.06.9043	- - - - Chewing gum containing nicotine		0,30	Free	Free	
21.06.9044	- - - - Other		0,30	Free	Free	
	- - Cream substitutes:					
21.06.9051	- - - Dried	114,0%	8,20	8,20	5,83	
21.06.9052	- - - Liquid	114,0%	8,20	5,20	2,92	
21.06.9060	- - Emulsified fats and similar products containing more than 15% by weight of edible milk-fats	287,0%	20,73	25,5%+3,92	0+MX2	
21.06.9090	- - Other	439,0%	31,71	25,5%+MX1	0+MX2	
22.01	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavored; ice and snow.**					
22.01.1000	- Mineral waters and aerated waters		0,06 L	Free	Free	

Item no. Norwegian Customs tariff - HS	Description of products	Bound rate of duty, ad valorem	Bound rate of duty, specific	MFN-Applied rate of duty NOK/kg or ad valorem	EEA rate of duty NOK/kg or ad valorem
1	2	3	4	5	6
	- Other:				
22.01.9001	- - Drinking water, put up for retail sale	Free		Free	Free
22.01.9009	- - Other	Free		Free	Free
22.02	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.**				
22.02.1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavored		0,30	Free	Free
22.03	**Beer made from malt**				
22.03.0010	- With an alcoholic strength by volume exceeding 0,5 %, but not exceeding 0,7 % by volume		1,28 L	1,28 L	Free
22.03.0020	- With an alcoholic strength by volume exceeding 0,7 %, but not exceeding 2,75 % by volume		1,28 L	1,28 L	Free
22.03.0030	- With an alcoholic strength by volume exceeding 2,75 %, but not exceeding 3,75 % by volume		1,28 L	1,28 L	Free
22.03.0040	- With an alcoholic strength by volume exceeding 3,75 %, but not exceeding 4,75 % by volume		1,28 L	1,28 L	Free
22.03.0090	- Other		1,28 L	1,28 L	Free
22.05	**Vermouth and other wine of fresh grapes flavored with plants or aromatic substances.**				
	- In containers holding 2 l or less:				
22.05.1001	- - Of an alcoholic strength by volume not exceeding 2,5 %	Free		Free	Free
22.05.1009	- - Other	Free		Free	Free
	- Other:				
22.05.9001	- - Of an alcoholic strength by volume not exceeding 2,5 %	Free		Free	Free
22.05.9009	- - Other	Free		Free	Free
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.**				
	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher:				
22.07.2000	- Ethyl alcohol and other spirits, denatured, of any strength	Free		Free	Free
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages.**				
22.08.2000	- Spirits obtained by distilling grape wine or grape marc	Free		Free	Free
22.08.3000	- Whiskies	Free		Free	Free
22.08.4000	- Rum and tafia	Free		Free	Free
22.08.5000	- Gin and Geneva	Free		Free	Free
22.08.6000	- Vodka	Free		Free	Free
22.08.7000	- Liqueurs and cordials	Free		Free	Free
22.09.0000	**Vinegar and substitutes for vinegar obtained from acetic acid.**		0,08	0,08	Free

SR = Duty calculated on the basis of a standard recipe
MX = Duty calculated on the basis of the Matrix system
D = Duty calculated on the basis of the actual content of certain raw materials

Table 2. *The following reference rates (NOK/kg) of the agricultural raw materials are used for the calculation of the duties for the processed agricultural products:*

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

	MFN – Applied rate	EEA/FTA*
Rolled oats	3,04	1,96
Wheat malt	0,00	0,00
Barley malt	0,00	0,00
Wheat gluten	0,00	0,00
Rice	0,00	0,00
Potato starch	7,40	4,41
Other starch	7,40	4,41
Modified starch	7,40	4,41
Glucose and glucose syrup	5,87	4,41
Sugar	0,00	0,00
Maltodextrine	0,00	0,00
Potatoes	1,21	0,81
Flour and flakes of potatoes	12,38	12,01/ 12,01/ 3,75
Beef meat, boneless (14 % fat)	31,44	25,89
Pig meat (23 % fat)	23,36	19,23
Sheep meat	10,47	8,63
Poultry meat	3,68	3,02
Fats other than butter	0,00	0,00
Frozen raspberries	6,24	4,29
Raspberry concentrate	32,32	22,22
Frozen blackcurrants	6,24	0,00
Blackcurrant concentrate	16,86	0,00
Frozen strawberries	6,24	4,45
Strawberry concentrate	32,32	23,05
Apple pulp	0,00	0,00
Apple concentrate	0,00	0,00
Cheese	27,15	20,08
Cheese powder	15,35	12,45
Whole egg powder	65,52	45,37
Eggs in shell	13,69	9,48
Preserved egg yolks (liquid egg yolks)	38,85	26,90
Egg-yolk powder	82,03	56,81
Whole egg paste (whole egg not in shell)	13,43	9,32
Liquid albumen	0,00	0,00
Albumen in powder	0,00	0,00

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