

ANNEX IV

REFERRED TO IN PARAGRAPH 1(b) OF ARTICLE 2.1

PROCESSED AGRICULTURAL PRODUCTS

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PROCESSED AGRICULTURAL PRODUCTS

Article 1

1. In order to take account of differences in the cost of the agricultural raw materials incorporated into the products referred to in Article 2, this Agreement does not preclude:

- (a) the levying, upon import, of a duty; and
- (b) the application of measures adopted upon export.

2. The duty levied upon import and measures adopted upon export shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

Article 2

Taking into account the provisions laid down in Article 1 the EFTA States shall, based on reviews that can be requested by either Korea or an EFTA State, accord to products listed in Table 1, originating in Korea, treatment no less favourable than that accorded to the European Community on 1 April 2005.

Article 3

1. For products listed in Table 1, originating in an EFTA State, Korea shall accord treatment as specified in Table 2.

2. For products, for which the preferential duty rate is indicated as “B2”, the customs duties shall be gradually eliminated in six equal steps, with the first step taking effect on the date of entry into force of the Agreement, and the following steps taking effect on 1 January each year, starting on 1 January 2007 and with total elimination from 1 January 2011.

¹ Amended by Joint Committee Decision N° 4 of 2009 (21 April 2009); entry into force on 1 January 2011.

3. For products, for which the preferential duty rate is indicated as “B4”, the customs duties shall be gradually eliminated in 11 equal steps, with the first step taking effect on the date of entry into force of the Agreement, and the following steps taking effect on 1 January each year, starting on 1 January 2007 and with total elimination from 1 January 2016.

Article 4

The Parties shall notify each other at an early stage, at least before the entry into force, of all measures applied under Article 1.

Article 5

The EFTA States and Korea shall review in the Joint Committee the development of their trade in products covered by this Annex. In the light of these reviews and taking into account the arrangements between the Parties and other free trade partners or in the WTO, the EFTA States and Korea shall decide on possible changes to the product coverage of this Annex, as well as on a possible development of the measures applied under Article 1.

TABLE 1 TO ANNEX IV ¹

HS Code	Description of products
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 flavoured or containing added fruit, nuts or cocoa:
ex 10	- Yogurt:
	-- Flavoured or containing added fruit, nuts or cocoa
ex 90	- Other:
	-- Flavoured or containing added fruits, nuts or cocoa
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.
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.
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.
05.08	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.
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.
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.
ex 99	Other

¹ Amended by Joint Committee Decision No 4 of 2009 (21 April 2009); entry into force on 1 January 2011.

HS Code	Description of products
	- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material -- Horsehair --- Dressed --- Other -- Horsehair waste - Natural sponges of animal origin
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
40	- Sweet corn
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:
ex 90	- Other vegetables; mixtures of vegetables: -- Sweet corn (<i>Zea mays var. saccharata</i>)
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
09.02	Tea, whether or not flavoured.
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:
12	-- Of liquorice
13	-- Of hops
ex 19	-- Other: --- Of pyrethrum or of the roots of plants containing rotenone --- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations --- Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin

HS Code	Description of products
20	- Pectic substances, pectinates and pectates
	- Mucilages and thickeners, modified, derived from vegetable products:
31	-- Agar-agar
32	-- Derived from locust beans, locust bean seeds or guar seeds
39	-- Other
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).
14.04	Vegetable products not elsewhere specified or included.
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:
ex 20	- Vegetable fats and oils and their fractions:
	-- Hydrogenated castor oil, so called "opal-wax"
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:
ex 10	- Margarine, excluding liquid margarine:
	-- Containing more than 10 % but not more than 15 % by weight of milk fats
ex 90	- Other:
	-- Containing more than 10 % but not more than 15 % by weight of milk fats
	-- Edible mixtures or preparations of a kind used as mould release preparations
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:
ex 00	Linnoxyn

HS Code	Description of products
15.20	Glycerol, crude; glycerol waters and glycerol lyes.
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.
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:
50	- Chemically pure fructose
ex 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:
	-- Chemically pure maltose
17.04	Sugar confectionery (including white chocolate), not containing cocoa.
18.03	Cocoa paste, whether or not defatted.
18.04	Cocoa butter, fat and oil.
18.05	Cocoa powder, not containing added sugar or other sweetening matter.
18.06	Chocolate and other food preparations containing cocoa.
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.
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:
11	-- Containing eggs
19	-- Other
ex 20	- Stuffed pasta, whether or not cooked or otherwise prepared:

HS Code	Description of products
	-- Other than products containing more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof
30	- Other pasta
40	- Couscous
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.
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.
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.
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
ex 90	- Other: -- Sweet corn (<i>Zea mays var. saccharata</i>); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:
90	- Other
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:
ex 10	- Potatoes: -- In the form of flour, meal or flakes
ex 90	- Other vegetables and mixtures or vegetables: -- Sweet corn (<i>Zea mays var. saccharata</i>)
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:
ex 20	- Potatoes:

HS Code	Description of products
	-- In the form of flour, meal or flakes
80	- Sweet corn (<i>Zea mays var. saccharata</i>)
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):
ex 00	- Sweet corn (<i>Zea mays var. saccharata</i>)
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.
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:
ex 11	-- Ground-nuts:
	--- Peanut butter
	--- Ground nuts, roasted
	- Other, including mixtures other than those of subheading 2008.19:
91	-- Palm hearts
ex 99	-- Other:
	--- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>)
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 maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.
21.05	Ice cream and other edible ice, whether or not containing cocoa.
21.06	Food preparations not elsewhere specified or included:

HS Code	Description of products
10	- Protein concentrates and textured protein substances
ex 90	- Other: -- Other than flavoured or coloured sugar syrups
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.
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.
22.03	Beer made from malt.
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.
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:
20	- Ethyl alcohol and other spirits, denatured, of any strength
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.

TABLE 2 TO ANNEX IV ¹

HS code	Description	Base rate	Duty for the EFTA States
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.		
040310	Yogurt		
0403101000	Fluid - Flavoured or containing added, fruit, nuts or cocoa	36	28.8
0403102000	Frozen - Flavoured or containing added, fruit, nuts or cocoa	36	28.8
0403109000	Other - Flavoured or containing added, fruit, nuts or cocoa	36	28.8
040390	Other		
0403903000	Kephir - Flavoured or containing added, fruit, nuts or cocoa	36	28.8
0403909000	Other fermented or acidified milk and cream - Flavoured or containing added, fruit, nuts or cocoa -- Fermented milk (other than yogurt or kephir), put up for retail sale	36	28.8
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.		
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	0
050290	Other		
0502902000	Goat hair	3	0
0502909000	Other		
	- badger' hair	3	0
	- other	3	0
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.		
0505100000	Feathers of a kind used for stuffing; down	3	0
050590	Other		
0505901000	Powder of feathers	5	0
0505909000	Other	5	4
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.		
050710	Ivory; ivory powder and waste		
0507101000	Ivory of elephant	8	6.4
0507102000	Rhinoceros horns	8	6.4

¹ Amended by Joint Committee Decision No 4 of 2009 (21 April 2010); entry into force on 1 January 2011.

HS code	Description	Base rate	Duty for the EFTA States
0507109000	Other	8	6.4
050790	Other		
05079020	Other		
0507902010	Tortoise shells and plates	8	6.4
0507902020	Whalebone and whale	8	0
0507902030	Pangolin shells and scales	8	6.4
0507902040	Hooves and claws (including nails)	8	6.4
0507902090	Other	8	6.4
050800	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.		
0508001000	Coral	8	0
05080020	Shells		
0508002010	Mother of pearl shells	8	0
0508002020	Abalone shells	8	0
0508002030	Oyster shells	8	0
0508002040	Snail shells	8	0
0508002050	Trochus shells	8	0
0508002060	Agaya shells	8	0
0508002070	Fresh water shells (Megalonaia snervosa, Amblemaplicata, Quadrula quadrula spp.)	8	0
0508002090	Other	8	0
0508009000	Other	8	0
051000	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.		
0510001000	Ambergris	8	6.4
0510002000	Castoreum	8	6.4
0510003000	Musk	8	6.4
0510004000	Gallstone	8	6.4
0510005000	Pteropi faeces	8	6.4
05100090	Other		
0510009010	Pancreas	8	6.4
0510009020	Bile	8	6.4
0510009030	Gecko	8	6.4
0510009090	Other	8	6.4
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.		
05119	Other :		
051199	Other		
05119950	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material		
051199501	Horsehair		

HS code	Description	Base rate	Duty for the EFTA States
0511995011	Dressed	3	0
0511995019	Other	3	0
0511995020	Horsehair waste	3	0
0511996000	Natural sponges of animal origin	8	0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.		
0710400000	Sweet corn	30	27
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.		
09011	Coffee, not roasted :		
0901110000	Not decaffeinated	2	0
0901120000	Decaffeinated	2	0
09012	Coffee roasted :		
0901210000	Not decaffeinated	8	B4
0901220000	Decaffeinated	8	B4
090190	Other		
0901901000	Coffee husks and skins	3	0
0901902000	Coffee substitutes containing coffee	8	6.4
0902	Tea, whether or not flavoured.		
0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40	36
0902400000	Other black tea (fermented) and other partly fermented tea	40	36
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.		
13021	Vegetable saps and extracts :		
1302120000	Of liquorice	8	6.4
130219	Other		
1302191	Saps and extracts of ginseng roots		
13021911	Of white ginseng		
1302191110	White ginseng extract	20	18
1302191120	White ginseng extract powder	20	18
1302191190	Other	20	18
1302191900	Other	20	18
1302192000	Cashew nut shell liquid	8	6.4
1302193000	Natural lacquer	8	6.4
13021990	Other		
1302199010	Saps and extracts of aloes	8	6.4
1302199020	Cola extract	8	6.4
130219909	Other		
1302199091	Vanilla oleoresin or vanilla extract	8	B4
1302199099	Other		
	- Of pyrethrum or of the roots of plants containing rotenone	8	6.4
	- other	8	4.8

HS code	Description	Base rate	Duty for the EFTA States
1302200000	Pectic substances, pectinates and pectates	8	B4
13023	Mucilages and thickeners, whether or not modified, derived from vegetable products :		
130231	Agar-agar		
1302311000	Agar-agar in stripe form	8	0
1302312000	Agar-agar, powdered	8	0
1302319000	Other	8	0
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8	B4
1302390000	Other	8	4
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 lime bark).		
140110	Bamboos		
1401101000	Bamboos, phyllostachys	8	6.4
1401102000	Raw bamboos	8	6.4
1401109000	Other	8	6.4
140120	Rattans		
1401201000	Split or drawn	8	6.4
1401209000	Other	8	6.4
140190	Other		
1401901000	Bark of arrow root's stems	8	6.4
1401909000	Other	8	6.4
1404	Vegetable products not elsewhere specified or included.		
1404200000	Cotton linters	3	0
140490	Other		
1404901000	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo)	3	0
14049020	Bark of tree		
1404902010	Bark of paper mulberry	3	0
1404902020	Bark of edge worthia papyriferu	3	0
1404902090	Other	3	0
14049030	Foliage of plants used for food wrapping		
1404903010	Leaves of quercus dentatas	5	4
1404903020	Leaves of smilax china	5	4
1404903090	Other	5	4
1404904000	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	3	0
1404905000	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	3	0
14049060	Raw vegetable materials of a kind used primarily in dyeing or tanning		

HS code	Description	Base rate	Duty for the EFTA States
1404906010	Gall nuts	3	0
1404906020	Almond hulls	3	0
1404906090	Other	3	0
1404909000	Other	3	0
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.		
151620	Vegetable fats and oils and their fractions		
15162020	Other		
1516202090	Other - Hydrogenated castor oil, so called "opal-wax"	8	6.4
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 15.16.		
1517100000	Margarine, excluding liquid margarine - Containing more than 10% but not more than 15% by weight of milk fats	8	6.4
151790	Other		
1517901000	Imitation lard - Containing more than 10% but not more than 15% by weight of milk fats	8	6.4
	- Edible mixtures or preparations of a kind used as mould release preparations	8	6.4
1517902000	Shortening - Containing more than 10% but not more than 15% by weight of milk fats	8	6.4
	- Edible mixtures or preparations of a kind used as mould release preparations	8	6.4
1517909000	Other - Containing more than 10% but not more than 15% by weight of milk fats	8	6.4
	- Edible mixtures or preparations of a kind used as mould release preparations	8	6.4
151800	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fraction of different fats or oils of this Chapter, not elsewhere specified or included.		
1518009000	Other - Linosyn	8	6.4
1520000000	Glycerol, crude; glycerol waters and glycerol lyes.	8	7.2
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.		
152110	Vegetable waxes		

HS code	Description	Base rate	Duty for the EFTA States
1521101000	Carnauba wax	8	0
1521102000	Palm wax	8	0
1521109000	Other	8	0
152190	Other		
1521901000	Spermaceti	8	0
1521902000	Beeswax	8	0
1521909000	Other	8	0
152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.		
15220010	Degras		
1522001010	Natural	8	0
1522001090	Other	8	0
1522009000	Other	8	6.4
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.		
170290	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose		
1702903000	Maltose - Chemically pure maltose	8	7.2
1704	Sugar confectionery (including white chocolate), not containing cocoa.		
1704100000	Chewing gum, whether or not sugar-coated	8	4
170490	Other		
1704901000	Liquorice extract, not put up as confectionery	8	4.8
17049020	Candies		
1704902010	Drops	8	4.8
1704902020	Caramels	8	4.8
1704902090	Other	8	4.8
1704909000	Other	8	4.8
1803	Cocoa paste, whether or not defatted.		
1803100000	Not defatted	5	0
1803200000	Wholly or partly defatted	5	0
1804000000	Cocoa butter, fat and oil.	5	0
1805000000	Cocoa powder, not containing added sugar or other sweetening matter.	5	0
1806	Chocolate and other food preparations containing cocoa.		
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	0
180620	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		
1806201000	Chocolate and chocolate confectionery	8	4.8

HS code	Description	Base rate	Duty for the EFTA States
18062090	Other		
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	4.8
1806209090	Other	8	4.8
18063	Other, in blocks, slabs or bars :		
180631	Filled		
1806311000	Chocolate and chocolate confectionery	8	4.8
1806319000	Other	8	4.8
180632	Not filled		
1806321000	Chocolate and chocolate confectionery	8	4.8
1806329000	Other	8	4.8
180690	Other		
1806901000	Chocolate and chocolate confectionery	8	4.8
1806902	Malt extract; food preparations of flour, groats, meal, starch or malt extract, containing cocoa powder on a proportion by weight of less than 50 % and 40 % or more 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, containing cocoa powder in a proportion by weight of less than 10 % and 5 % or more by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included		
18069021	Of preparations for infant use put up for retail sale		
180690219	Other		
1806902191	Of oatmeal	8	4
1806902199	Other	8	4
18069022	Of mixes and doughs for the preparation of baker's wares of heading 19.05		
1806902210	Of barley flour	8	4.8
18069029	Other		
1806902910	Of malt extract	30	15
180690299	Other		
1806902991	Of oatmeal	8	6.4
1806902992	Of barley flour	8	6.4
18069030	Of prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals form, pre-cooked or otherwise prepared other than maize in grain		
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	2.7
180690309	Other		
1806903099	Other	8	4
18069090	Other		
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	4
1806909090	Other	8	4

HS code	Description	Base rate	Duty for the EFTA States
1901	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 heading 04.01 to 04.04, not containing cocoa or containing or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.		
190110	Preparations for infant use, put up for retail sale		
19011010	Food preparations of goods of headings 04.01 to 04.04		
1901101010	Prepared dry milk	36	28.8
1901101090	Other	40	32
19011090	Other		
1901109010	Of oatmeal	8	6.4
1901109090	Other	8	6.4
190120	Mixes and doughs for the preparation of baker's wares of heading 19.05		
1901202000	Of barley flour	8	6.4
190190	Other		
19019090	Other		
1901909010	Oat meal	8	6.4
190190909	Other		
1901909092	Of barley flour	8	6.4
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.		
19021	Uncooked pasta, not stuffed or otherwise prepared :		
190211	Containing eggs		
1902111000	Spaghetti	8	6.4
1902112000	Macaroni	8	6.4
1902119000	Other	8	6.4
190219	Other		
1902191000	Noodles	8	6.4
1902193000	Naeng-myun	8	6.4
1902199000	Other	8	6.4
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared - Other than products containing more than 20% by weight of sausage, meat, meat offal or blood, or any combination thereof	8	0
190230	Other pasta		
19023010	Instant noodles		
1902301010	Ramen	8	0
1902301090	Other	8	6.4
1902309000	Other	8	6.4
1902400000	Couscous	8	6.4

HS code	Description	Base rate	Duty for the EFTA States
190300	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.		
1903001000	Tapioca	8	6.4
1903009000	Other	8	6.4
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, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.		
190410	Prepared foods obtained by the swelling or roasting of cereals or cereal products		
1904101000	Corn flakes	5.4	4.3
1904102000	Corn chip	5.4	4.3
1904103000	Puffed rice	5.4	4.3
1904109000	Other	5.4	4.3
190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals		
1904201000	Of Musli type preparations	45	36
1904209000	Other	5.4	4.3
1904300000	Bulgur wheat	8	6.4
190490	Other		
1904909000	Other	8	6.4
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.		
1905100000	Crispbread	8	4
1905200000	Gingerbread and the like	8	4
19053	Sweet biscuits; waffles and wafers :		
1905310000	Sweet biscuits	8	4.8
1905320000	Waffles and wafers	8	4.8
1905400000	Rusks, toasted bread and similar toasted products	8	4
190590	Other		
19059010	Bakers' wares		
1905901010	Bread	8	4
1905901020	Ship's biscuits	8	4.8
1905901030	Pastries and cakes	8	4.8
1905901040	Biscuits, cookies and crackers	8	4.8
1905901090	Other	8	4.8
19059090	Other		
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	4
1905909020	Rice paper	8	4
1905909090	Other	8	4.8
2001	Vegetables, fruit, nuts and other edible parts of plants,		

HS code	Description	Base rate	Duty for the EFTA States
	prepared or preserved by vinegar or acetic acid.		
200190	Other		
20019090	Other		
2001909040	Sweet corn	30	27
2001909090	Other - Palm hearts; yarms, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	30	27
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.		
200290	Other		
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5	0
2002909000	Other	8	4
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.		
2004100000	Potatoes - In the form of flour, meal or flakes	18	16.2
200490	Other vegetables and mixtures of vegetables		
2004901000	Sweet corn	30	27
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.		
200520	Potatoes		
2005201000	Croquettes prepared from flakes	20	18
2005209000	Other - In the form of flour, meal or flakes	20	18.0
2005800000	Sweet corn (Zea mays var. saccharata)	15	13.5
200600	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).		
20060090	Other		
2006009010	Sweet corn (Zeamays var. Sac charata)	15	13.5
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.		
2007100000	Homogenised preparations	30	18
20079	Other :		
200791	Citrus fruit		
2007911000	Jams, fruit jellies and marmalades	30	24
200799	Other		
2007991000	Jams, fruit jellies and marmalades	30	24
2007999000	Other	30	24
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.		
21011	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences		

HS code	Description	Base rate	Duty for the EFTA States
	or concentrates or with a basis of coffee :		
2101110000	Extracts, essences and concentrates	8	B4
210112	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee		
2101121000	Instant coffee	8	B4
21011290	Other		
2101129010	Of containing milk, cream or their substitutes	8	4.8
2101129090	Other	8	4.8
210120	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		
2101201000	Of containing sugar, lemon or their substitutes	40	24
2101209000	Other	40	24
210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof		
2101309000	Other	8	4.8
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.		
210210	Active yeasts		
2102101000	Brewery yeast	8	6.4
2102102000	Distillery yeast	8	6.4
2102103000	Bakery yeast	8	6.4
2102104000	Culture yeast	8	6.4
2102109000	Other	8	6.4
210220	Inactive yeasts; other single-cell micro-organisms, dead		
2102201000	Inactive yeasts	8	6.4
2102202000	Nulook	8	6.4
21022030	Chlorella		
2102203010	Of tablet	8	6.4
2102203090	Other	8	6.4
21022040	Spinulina		
2102204010	Of tablet	8	6.4
2102204090	Other	8	6.4
2102209000	Other	8	6.4
2102300000	Prepared baking powders	8	6.4
2103	Sauces and preparations therefor; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard.		
2103100000	Soya sauce	8	0
210320	Tomato ketchup and other tomato sauces		
2103201000	Tomato ketchup	8	4.8
210330	Mustard flour and meal and prepared mustard		
2103301000	Mustard flour and meal	8	4.8
2103302000	Prepared mustard	8	4.8

HS code	Description	Base rate	Duty for the EFTA States
210390	Other		
21039010	Oriental saues and the the like		
2103901010	Bean paste	8	0
2103901020	Chinese bean paste	8	0
2103901090	Other	45	0
21039090	Other		
2103909010	Mayonnaise	8	4.8
2103909020	Instant curry - Containing 20% or above of Capsicum or garlic or onion or ginger, Or containing 40% or above of any mixture of these - Other	45 8	27 4.8
2103909090	Other - Containing 20% or above of Capsicum or garlic or onion or ginger, Or containing 40% or above of any mixture of these - Other	45 8	27 4.8
2104	Soups and broths and preparations therefor; homogenised composite food preparations.		
210410	Soups and broths and preparations therefor		
2104101000	Of meat	18	10.8
2104102000	Of fish	30	B2
2104103000	Of vegetable	18	10.8
2104109000	Other	18	16.2
2104200000	Homogenised composite food preparations	30	18
210500	Ice cream and other edible ice, whether or not containing cocoa.		
21050010	Ice cream		
2105001010	Not containing cocoa	8	6.4
2105001090	Other	8	6.4
21050090	Other edible ice		
2105009010	Not containing cocoa	8	6.4
2105009090	Other	8	6.4
2106	Food preparations not elsewhere specified or included.		
210610	Protein concentrates and textured protein substances		
2106101000	Bean-curd	8	6.4
21061090	Other		
2106109010	Of protein content, by weight, 48 % or more	8	6.4
2106109090	Other	8	6.4
210690	Other		
21069010	Bases for beverage, nonalcoholic		
2106901010	Cola base - other than flavoured or couloured sugar syrups	8	6.4
2106901020	Beverage base of perfumed fruits - other than flavoured or couloured sugar syrups	8	6.4
2106901090	Other		

HS code	Description	Base rate	Duty for the EFTA States
	- other than flavoured or coloured sugar syrups	8	6.4
21069040	Prepared edible seaweeds		
2106904010	Laver		
	- other than flavoured or coloured sugar syrups	8	0
2106904090	Other		
	- other than flavoured or coloured sugar syrups	8	0
21069090	Other		
2106909010	Coffee creamer		
	- other than flavoured or coloured sugar syrups	8	4.8
2106909030	Preparations for use in manufacturing ice cream		
	- other than flavoured or coloured sugar syrups	8	4.8
2106909040	Autolyzed yeast and other yeast extracts		
	- other than flavoured or coloured sugar syrups	8	4.8
2106909050	Flavors in preparations		
	- other than flavoured or coloured sugar syrups	8	4.8
2106909060	Acorn flour		
	- other than flavoured or coloured sugar syrups	8	7.2
2106909070	Preparations with a basis of aloe		
	- other than flavoured or coloured sugar syrups	8	4.8
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol		
	- other than flavoured or coloured sugar syrups	30	18
210690909	Other		
2106909099	Other		
	- other than flavoured or coloured sugar syrups	8	4.8
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.		
2201100000	Mineral waters and aerated waters	8	0
220190	Other		
2201901000	Ice and snow	8	0
2201909000	Other	8	0
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 20.09.		
220210	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		
2202101000	Coloured	8	0
2202109000	Other	8	0
220290	Other		
2202902000	Beverage of fruit juice	9	5.4
2202903000	Sikye	8	4
2202909000	Other	8	4
2203000000	Beer made from malt.	30	B4
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.		
2205100000	In containers holding 2 l or less	15	B4

HS code	Description	Base rate	Duty for the EFTA States
2205900000	Other	15	B4
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.		
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	B4
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous, beverages.		
220820	Spirits obtained by distilling grape wine or grape marc		
2208209000	Other	15	B4
220830	Whiskies		
2208302000	Bourbon whisky	20	B4
2208303000	Rye whisky	20	B4
2208309000	Other	20	18
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	B4
2208500000	Gin and geneva	20	B4
2208600000	Vodka	20	B4
220870	Liqueurs and cordials		
2208709000	Other	20	18
220890	Other		
2208901000	Brandies other than that of subheading 2208.20	20	B4
2208904000	Soju	30	B4
2208907000	Tequila	20	B4
2208909000	Other -Aquavit -Other	30 30	B4 27
220900	Vinegar and substitutes for vinegar obtained from acetic acid.		
2209001000	Brewery vinegar	8	4
2209009000	Other	8	4.8