

ANNEX II

REFERRED TO IN SUBPARAGRAPH 1(B) OF ARTICLE 7

PROCESSED AGRICULTURAL PRODUCTS

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PROCESSED AGRICULTURAL PRODUCTS

Article 1

Price Compensation Measures

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 the levying, upon import, of a customs duty.
2. The duty levied upon import 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

Tariff Concessions by EFTA

Subject to the provisions laid down in Article 1, the EFTA States shall accord, for products listed in Table 1 originating in Bosnia and Herzegovina, treatment no less favourable than that accorded to the European Union.

Article 3

Tariff Concessions by Bosnia and Herzegovina

Bosnia and Herzegovina shall apply customs duties on imports of certain agricultural products originating in an EFTA State, in accordance with Table 2.

Article 4

Notification

1. The EFTA States shall notify Bosnia and Herzegovina of all measures applied under Article 1 at an early stage before their entry into force.
2. The EFTA States shall inform Bosnia and Herzegovina of all changes in treatment accorded to the European Union.
3. The notifications referred to in paragraphs 1 and 2 shall be made in English.

Article 5

Export Subsidies

The Parties shall not apply export subsidies, as defined in the WTO Agreement on Agriculture, to trade in products subject to tariff concessions in accordance with this Annex.

Article 6

Consultations

The EFTA States and Bosnia and Herzegovina shall periodically review the development of their trade in products covered by this Annex. In light of these reviews and taking into account the arrangements between the Parties and the European Union and in the WTO, the EFTA States and Bosnia and Herzegovina 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

TARIFF CONCESSIONS BY THE EFTA STATES

| HS Code | Description of Products | Iceland | Norway | Switzerland/ Liechtenstein |
|--------------|---|---------|--------------------|-------------------------------|
| 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 0403.10 | - Yogurt: | | | |
| | -- Flavoured or containing added fruit, nuts or cocoa | * | * | * |
| ex 0403.90 | - Other: | | | |
| | -- Flavoured or containing added fruit, nuts or cocoa | * | * | * |
| 05.01 | Human hair, unworked, whether 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. | 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 of feathers. | FREE | FREE | FREE ¹⁾ |
| 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. | FREE | FREE | FREE |
| 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. | FREE | FREE | FREE ¹⁾ |
| 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. | FREE | FREE | FREE |
| 07.10 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen. | | | |
| 0710.40 | - Sweet corn | FREE | FREE ¹⁾ | FREE |
| 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. | | | |

| HS Code | Description of Products | Iceland | Norway | Switzerland/ Liechtenstein |
|--------------|--|---------|--------------------|-------------------------------|
| ex 0711.90 | - Other vegetables; mixtures of vegetables: -- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>) | FREE | FREE ¹⁾ | FREE |
| 09.01 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion. | FREE | FREE | FREE ¹⁾ |
| 09.02 | Tea, whether or not flavoured. | 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: | | | |
| 1302.12 | -- Of liquorice | FREE | FREE | FREE |
| 1302.13 | -- Of hops | FREE | FREE | FREE |
| 1302.19 | -- Other | FREE | FREE | FREE |
| 1302.20 | - Pectic substances, pectinates and pectates | FREE | FREE | FREE |
| | - Mucilages and thickeners, whether or not modified, derived from vegetable products: | | | |
| 1302.31 | -- Agar-agar | FREE | FREE | FREE |
| 1302.32 | -- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | FREE | FREE | FREE |
| 1302.39 | -- Other | FREE | 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). | FREE | FREE | FREE |
| 14.04 | Vegetable products not elsewhere specified or included. | FREE | FREE | FREE ¹⁾ |
| 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 1516.20 | - Vegetable fats and oils and their fractions: | | | |
| | -- Hydrogenated castor oil, so called "opal-wax" | 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. | | | |

| HS Code | Description of Products | Iceland | Norway | Switzerland/ Liechtenstein |
|--------------|---|---------|--------------------|-------------------------------|
| ex 1517.10 | - Margarine, excluding liquid margarine: | | | |
| | -- Containing more than 10 % but not more than 15 % by weight of milk fats | * | * | * |
| ex 1517.90 | - 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 n.e.s.i | FREE | 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. | | | |
| ex 1518.00 | Linoxyn | FREE | FREE | FREE |
| 15.20 | Glycerol, crude; glycerol waters and glycerol lyes. | FREE | FREE ¹⁾ | FREE |
| 15.21 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured. | FREE | FREE | FREE |
| 15.22 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes. | FREE | FREE ¹⁾ | 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. | | | |
| 1702.50 | - Chemically pure fructose | FREE | FREE ¹⁾ | FREE |
| ex 1702.90 | - Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose: | | | |
| | -- Chemically pure maltose | FREE | (*) | FREE ¹⁾ |
| 17.04 | Sugar confectionery (including white chocolate), not containing cocoa. | FREE | * | * |
| 18.03 | Cocoa paste, whether or not defatted. | FREE | FREE | FREE |
| 18.04 | Cocoa butter, fat and oil. | FREE | FREE | FREE |
| 18.05 | Cocoa powder, not containing added sugar or other sweetening matter. | FREE | FREE | FREE |

| HS Code | Description of Products | Iceland | Norway | Switzerland/ Liechtenstein |
|--------------|--|---------|--------|-------------------------------|
| 18.06 | Chocolate and other food preparations containing cocoa. | | | |
| 1806.10 | - Cocoa powder, containing added sugar or other sweetening matter | FREE | FREE | * |
| 1806.20 | - 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 - Other, in blocks, slabs or bars: | (*) | * | * |
| 1806.31 | -- Filled | * | * | * |
| 1806.32 | -- Not filled | (*) | * | * |
| 1806.90 | - Other | (*) | * | * |
| 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. | | | |
| 1901.10 | - Preparations for infant use, put up for retail sale | FREE | * | * |
| 1901.20 | - Mixes and doughs for the preparation of bakers' wares of heading 19.05 | (*) | * | * |
| 1901.90 | - Other | FREE | (*) | (*) |
| 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: | | | |
| 1902.11 | -- Containing eggs | * | * | * |
| 1902.19 | -- Other | FREE | * | * |
| ex 1902.20 | - 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 | (*) | * | * |
| 1902.30 | - Other pasta | (*) | * | * |
| 1902.40 | - Couscous | (*) | * | * |

| HS Code | Description of Products | Iceland | Norway | Switzerland/ Liechtenstein |
|--------------|---|---------|--------------------|-------------------------------|
| 19.03 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms. | FREE | * | FREE |
| 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. | | | |
| 1904.10 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | FREE | FREE ¹⁾ | * |
| 1904.20 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | FREE | * | * |
| 1904.30 | - Bulgur wheat | (*) | * | * |
| 1904.90 | - Other | (*) | (*) | (*) |
| 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. | | | |
| 1905.10 | - Crispbread | FREE | * | * |
| 1905.20 | - Gingerbread and the like | * | * | * |
| | - Sweet biscuits; waffles and wafers: | | | |
| 1905.31 | -- Sweet biscuits | * | * | * |
| 1905.32 | -- Waffles and wafers | * | * | * |
| 1905.40 | - Rusks, toasted bread and similar toasted products | * | * | * |
| 1905.90 | - Other | (*) | * | (*) ¹⁾ |
| 20.01 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid. | | | |
| ex 2001.90 | - 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 | FREE | (*) | FREE |
| 20.02 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid. | | | |
| 2002.90 | - Other | FREE | FREE | FREE |

| HS Code | Description of Products | Iceland | Norway | Switzerland/ Liechtenstein |
|--------------|--|---------|--------------------|-------------------------------|
| 20.04 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06. | | | |
| ex 2004.10 | - Potatoes: | | | |
| | -- Edible preparations composed of flour, meal or flakes based on potatoes | FREE | * | * |
| ex 2004.90 | - Other vegetables and mixtures of vegetables: | | | |
| | -- Sweet corn (<i>Zea mays var. saccharata</i>) | FREE | FREE ¹⁾ | FREE |
| 20.05 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06. | | | |
| ex 2005.20 | - Potatoes: | | | |
| | -- Edible preparations composed of flour, meal or flakes based on potatoes | * | * | * |
| 2005.80 | - Sweet corn (<i>Zea mays var. saccharata</i>) | FREE | FREE ¹⁾ | FREE |
| 20.06 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised). | | | |
| ex 2006.00 | - Sweet corn (<i>Zea mays var. saccharata</i>) | FREE | * | FREE |
| 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. | | | |
| 2007.10 | - Homogenised preparations | FREE | * | * |
| | - Other: | | | |
| 2007.91 | -- Citrus fruit | FREE | FREE | (*) |
| 2007.99 | -- Other | FREE | (*) | (*) |
| 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. | | | |
| ex 2008.11 | - Nuts, ground-nuts and other seeds, whether or not mixed together: | | | |
| | -- Ground-nuts: | | | |
| | --- Peanut butter | FREE | FREE | * |
| | --- Ground-nuts, roasted | FREE | * | FREE |

| HS Code | Description of Products | Iceland | Norway | Switzerland/ Liechtenstein |
|-----------------------|--|------------------|-----------------------------|-------------------------------|
| 2008.91 ex 2008.99 | <ul style="list-style-type: none"> - Other, including mixtures other than those of subheading 2008.19: -- Palm hearts -- Other: --- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>) | FREE FREE | FREE ¹⁾ * | FREE FREE |
| 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. <ul style="list-style-type: none"> - Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: | | | |
| 2101.11 | -- Extracts, essences and concentrates | FREE | FREE | FREE |
| 2101.12 | -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee | FREE | FREE | (*) |
| 2101.20 | - 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 mate | FREE | FREE | (*) |
| 2101.30 | - 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. | | | |
| 2102.10 | - Active yeasts | FREE | FREE | FREE ²⁾ |
| 2102.20 | - Inactive yeasts; other single-cell micro-organisms, dead | FREE | FREE ¹⁾ | FREE ¹⁾ |
| 2102.30 | - Prepared baking powders | FREE | FREE | FREE |
| 21.03 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard. | | | |
| 2103.10 | - Soya sauce | FREE | FREE | FREE |
| 2103.20 | - Tomato ketchup and other tomato sauces | FREE | (*) | FREE |
| 2103.30 | - Mustard flour and meal and prepared mustard | FREE | FREE | FREE ¹⁾ |
| 2103.90 | - Other | (*) | (*) | FREE |

| HS Code | Description of Products | Iceland | Norway | Switzerland/ Liechtenstein |
|--------------|--|----------|--------|-------------------------------|
| 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. | Excluded | (*) | * |
| 21.06 | Food preparations not elsewhere specified or included. | | | |
| 2106.10 | - Protein concentrates and textured protein substances | FREE | * | (*) |
| ex 2106.90 | - Other: | | | |
| | -- Other than flavoured or coloured sugar syrups | Excluded | (*) | (*) |
| 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. | FREE | FREE | FREE |
| 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. | | | |
| 2202.10 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | FREE | FREE | FREE |
| 22.03 | Beer made from malt. | FREE | FREE | FREE |
| 22.05 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances. | 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. | | | |
| 2207.20 | - Ethyl alcohol and other spirits, denatured, of any strength | FREE | FREE | FREE |
| 22.08 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages. | | | |
| 2208.20 | - Spirits obtained by distilling grape wine or grape marc | FREE | FREE | FREE |
| 2208.30 | - Whiskies | FREE | FREE | FREE |
| 2208.40 | - Rum and other spirits obtained by distilling fermented sugar-cane products | FREE | FREE | FREE |
| 2208.50 | - Gin and Geneva | FREE | FREE | FREE |
| 2208.60 | - Vodka | FREE | FREE | FREE |
| 2208.70 | - Liqueurs and cordials | FREE | FREE | FREE |

| HS Code | Description of Products | Iceland | Norway | Switzerland/ Liechtenstein |
|---------|--|---------|--------|-------------------------------|
| 22.09 | Vinegar and substitutes for vinegar obtained from acetic acid. | FREE | FREE | FREE |

- * = Duty in accordance with Articles 1 and 2.
FREE = No customs duty in accordance with Article 9 of the Agreement.
(*) = Contains also tariff lines which are free.
1) = Products for feed purposes: Norway: partial concessions; Switzerland: no concessions.
2) = Concessions not granted for baker's yeast and for products for feed purposes.
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TABLE 2

TARIFF CONCESSIONS BY BOSNIA AND HERZEGOVINA

| Tariff code | Description | Rate of duty (% of MFN) | | | |
|---------------|---|---|------------------|------------------|------------------|
| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 0403 10 | – Yogurt | | | | |
| | – – Flavoured or containing added fruit, nuts or cocoa | | | | |
| | – – – In powder, granules or other solid forms, of a milkfat content, by weight | | | | |
| 0403 10 51 00 | – – – – Not exceeding 1,5 % | 75% | 50% | 50% | 50% |
| 0403 10 53 00 | – – – – Exceeding 1,5 % but not exceeding 27 % | 75% | 50% | 50% | 50% |
| 0403 10 59 00 | – – – – Exceeding 27 % | 75% | 50% | 50% | 50% |
| | – – – Other, of a milkfat content, by weight | | | | |
| 0403 10 91 00 | – – – – Not exceeding 3 % | 100% | 100% | 100% | 100% |
| 0403 10 93 00 | – – – – Exceeding 3 % but not exceeding 6% | 100% | 100% | 100% | 100% |
| 0403 10 99 00 | – – – – Exceeding 6 % | 100% | 100% | 100% | 100% |
| 0403 90 | – – Flavoured or containing added fruit, nuts or cocoa | | | | |
| | – – – In powder, granules or other solid forms, of a milkfat content, by weight | | | | |
| 0403 90 71 00 | – – – – Not exceeding 1,5 % | 75% | 50% | 50% | 50% |
| 0403 90 73 00 | – – – – Exceeding 1,5 % but not exceeding 27 % | 75% | 50% | 50% | 50% |
| 0403 90 79 00 | – – – – Exceeding 27 % | 75% | 50% | 50% | 50% |
| | – – – Other, of a milkfat content, by weight | | | | |
| 0403 90 91 00 | – – – – Not exceeding 3 % | 100% | 100% | 100% | 100% |
| 0403 90 93 00 | – – – – Exceeding 3 % but not exceeding 6% | 100% | 100% | 100% | 100% |
| 0403 90 99 00 | – – – – Exceeding 6 % | 100% | 100% | 100% | 100% |
| 0501 00 00 00 | Human hair, unworked, whether or not washed or scoured; waste of human hair | 0% | | | |
| 0502 | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair | | | | |
| 0502 10 00 00 | – Pigs', hogs' or boars' bristles and hair and waste thereof | 0% | | | |
| 0502 90 00 00 | – Other | 0% | | | |

| Tariff code | Description | Rate of duty (% of MFN) | | | |
|---------------|---|---|------------------|------------------|------------------|
| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 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 fe | | | | |
| 0505 10 | – Feathers of a kind used for stuffing; down | | | | |
| 0505 10 10 00 | – – Raw | Free | | | |
| 0505 10 90 00 | – – Other | Free | | | |
| 0505 90 00 00 | – Other | Free | | | |
| 0506 | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products | | | | |
| 0506 10 00 00 | – Ossein and bones treated with acid | Free | | | |
| 0506 90 00 00 | – Other | Free | | | |
| 0507 | Ivory, tortoiseshell, 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 | | | | |
| 0507 10 00 00 | – Ivory; ivory powder and waste | Free | | | |
| 0507 90 00 00 | – Other | Free | | | |
| 0508 00 00 00 | 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 | | | |
| 0510 00 00 00 | 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 | 0% | | | |
| 0710 40 00 00 | – Sweetcorn | 0% | | | |
| 0711 90 | – Other vegetables; mixtures of vegetables | | | | |
| | – – Vegetables | | | | |
| 0711 90 30 00 | – – – Sweetcorn | 0% | | | |

| Tariff code | Description | Rate of duty (% of MFN) | | | |
|---------------|---|---|------------------|------------------|------------------|
| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 0901 | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | | | | |
| | – Coffee, not roasted | | | | |
| 0901 11 00 00 | – – Not decaffeinated | 0% | | | |
| 0901 12 00 00 | – – Decaffeinated | 0% | | | |
| | – Coffee, roasted | | | | |
| 0901 21 00 00 | – – Not decaffeinated | 0% | | | |
| 0901 22 00 00 | – – Decaffeinated | 0% | | | |
| 0901 90 | – Other | | | | |
| 0901 90 10 00 | – – Coffee husks and skins | Free | | | |
| 0901 90 90 00 | – – Coffee substitutes containing coffee | 75% | 50% | 25% | 0% |
| 0902 | Tea, whether or not flavoured | | | | |
| 0902 10 00 00 | – Green tea (not fermented) in immediate packings of a content not exceeding 3 kg | Free | | | |
| 0902 20 00 00 | – Other green tea (not fermented) | Free | | | |
| 0902 30 00 00 | – Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg | Free | | | |
| 0902 40 00 00 | – Other black tea (fermented) and other partly fermented tea | Free | | | |
| 1302 12 00 00 | – – Of liquorice | Free | | | |
| 1302 13 00 00 | – – Of hops | Free | | | |
| 1302 19 | – – Other | | | | |
| 1302 19 80 00 | – – – Other | Free | | | |
| 1302 20 | – Pectic substances, pectinates and pectates | | | | |
| 1302 20 10 00 | – – Dry | Free | | | |
| 1302 20 90 00 | – – Other | Free | | | |
| | – Mucilages and thickeners, whether or not modified, derived from vegetable products | | | | |
| 1302 31 00 00 | – – Agar-agar | Free | | | |
| 1302 32 | – – Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds | | | | |

| Tariff code | Description | Rate of duty (% of MFN) | | | |
|---------------|--|---|------------------|------------------|------------------|
| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 1302 32 10 00 | — — — Of locust beans or locust bean seeds | Free | | | |
| 1302 32 90 00 | — — — Of guar seeds | Free | | | |
| 1302 39 00 00 | — — Other | 0% | | | |
| 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) | | | | |
| 1401 10 00 00 | — Bamboos | Free | | | |
| 1401 20 00 00 | — Rattans | Free | | | |
| 1401 90 00 00 | — Other | Free | | | |
| 1404 | Vegetable products not elsewhere specified or included | | | | |
| 1404 20 00 00 | — Cotton linters | Free | | | |
| 1404 90 00 00 | — Other | Free | | | |
| 1516 20 10 00 | — — Hydrogenated castor oil, so called 'opal-wax' | 0% | | | |
| 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 1516 | | | | |
| 1517 10 | — Margarine, excluding liquid margarine | | | | |
| 1517 10 10 00 | — — Containing, by weight, more than 10 % but not more than 15 % of milkfats | 0% | | | |
| 1517 90 | — Other | | | | |
| 1517 90 10 00 | — — Containing, by weight, more than 10 % but not more than 15 % of milkfats | 0% | | | |
| | — — Other | | | | |
| 1517 90 93 00 | — — — Edible mixtures or preparations of a kind used as mould-release preparations | 0% | | | |
| 1518 00 | 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 1516; inedible mixtures or preparations of | | | | |
| 1518 00 10 00 | — Linoxyn | 0% | | | |
| 1520 00 00 00 | Glycerol, crude; glycerol waters and glycerol lyes | 0% | | | |

| Tariff code | Description | Rate of duty (% of MFN) | | | |
|---------------|---|---|------------------|------------------|------------------|
| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 1521 | Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured | | | | |
| 1521 10 00 00 | – Vegetable waxes | 0% | | | |
| 1521 90 | – Other | | | | |
| 1521 90 10 00 | – – Spermaceti, whether or not refined or coloured | 0% | | | |
| | – – Beeswax and other insect waxes, whether or not refined or coloured | | | | |
| 1521 90 91 00 | – – – Raw | 0% | | | |
| 1521 90 99 00 | – – – Other | 0% | | | |
| 1522 00 | Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes | | | | |
| 1522 00 10 00 | – Degras | Free | | | |
| | – Residues resulting from the treatment of fatty substances or animal or vegetable waxes | | | | |
| | – – Containing oil having the characteristics of olive oil | | | | |
| 1522 00 31 00 | – – – Soapstocks | Free | | | |
| 1522 00 39 00 | – – – Other | Free | | | |
| | – – Other | | | | |
| 1522 00 91 00 | – – – Oil foots and dregs; soapstocks | Free | | | |
| 1522 00 99 00 | – – – Other | Free | | | |
| 1702 50 00 00 | – Chemically pure fructose | Free | | | |
| 1702 90 | – Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose | | | | |
| 1702 90 10 00 | – – Chemically pure maltose | Free | | | |
| 1704 | Sugar confectionery (including white chocolate), not containing cocoa | | | | |
| 1704 10 | – Chewing gum, whether or not sugar-coated | | | | |
| 1704 10 10 00 | – – Containing less than 60 % by weight of sucrose (including invert sugar expressed as sucrose) | 75% | 50% | 25% | 0% |

| Tariff code | Description | Rate of duty (% of MFN) | | | |
|---------------|--|---|------------------|------------------|------------------|
| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 1704 10 90 00 | -- Containing 60 % or more by weight of sucrose (including invert sugar expressed as sucrose) | 75% | 50% | 25% | 0% |
| 1704 90 | - Other | | | | |
| 1704 90 10 00 | -- Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances | 75% | 50% | 25% | 0% |
| 1704 90 30 00 | -- White chocolate | 75% | 50% | 25% | 0% |
| | -- Other | | | | |
| 1704 90 51 00 | --- Pastes, including marzipan, in immediate packings of a net content of 1 kg or more | 75% | 50% | 25% | 0% |
| 1704 90 55 00 | --- Throat pastilles and cough drops | 75% | 50% | 25% | 0% |
| 1704 90 61 00 | --- Sugar-coated (panned) goods | 75% | 50% | 25% | 0% |
| | --- Other | | | | |
| 1704 90 65 00 | ---- Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery | 75% | 50% | 25% | 0% |
| 1704 90 71 00 | ---- Boiled sweets, whether or not filled | 75% | 50% | 25% | 0% |
| 1704 90 75 00 | ---- Toffees, caramels and similar sweets | 75% | 50% | 25% | 0% |
| | ---- Other | | | | |
| 1704 90 81 00 | ---- Compressed tablets | 75% | 50% | 25% | 0% |
| 1704 90 99 00 | ---- Other | 75% | 50% | 25% | 0% |
| 1803 | Cocoa paste, whether or not defatted | | | | |
| 1803 10 00 00 | - Not defatted | Free | | | |
| 1803 20 00 00 | - Wholly or partly defatted | Free | | | |
| 1804 00 00 00 | Cocoa butter, fat and oil | Free | | | |
| 1805 00 00 00 | Cocoa powder, not containing added sugar or other sweetening matter | Free | | | |
| 1806 | Chocolate and other food preparations containing cocoa | | | | |
| 1806 10 | - Cocoa powder, containing added sugar or other sweetening matter | | | | |
| 1806 10 15 00 | -- Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | 75% | 50% | 25% | 0% |

| Tariff code | Description | Rate of duty (% of MFN) | | | |
|---------------|--|---|------------------|------------------|------------------|
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| 1806 10 20 00 | -- Containing 5 % or more but less than 65 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | 75% | 50% | 25% | 0% |
| 1806 10 30 00 | -- Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | 75% | 50% | 25% | 0% |
| 1806 10 90 00 | -- Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose | 75% | 50% | 25% | 0% |
| 1806 20 | -- 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 20 10 00 | -- Containing 31 % or more by weight of cocoa butter or containing a combined weight of 31 % or more of cocoa butter and milkfat | 75% | 50% | 50% | 0% |
| 1806 20 30 00 | -- Containing a combined weight of 25 % or more, but less than 31 % of cocoa butter and milkfat | 75% | 50% | 50% | 0% |
| | -- Other | | | | |
| 1806 20 50 00 | --- Containing 18 % or more by weight of cocoa butter | 75% | 50% | 50% | 0% |
| 1806 20 70 00 | --- Chocolate milk crumb | 75% | 50% | 50% | 0% |
| 1806 20 80 00 | --- Chocolate flavour coating | 75% | 50% | 50% | 0% |
| 1806 20 95 00 | --- Other | 75% | 50% | 50% | 0% |
| | -- Other, in blocks, slabs or bars | | | | |
| 1806 31 00 00 | -- Filled | 75% | 50% | 50% | 0% |
| 1806 32 | -- Not filled | | | | |
| 1806 32 10 00 | --- With added cereal, fruit or nuts | 75% | 50% | 50% | 0% |
| 1806 32 90 00 | --- Other | 75% | 50% | 50% | 0% |
| 1806 90 | -- Other | | | | |
| | -- Chocolate and chocolate products | | | | |
| | --- Chocolates, whether or not filled | | | | |
| 1806 90 11 00 | ---- Containing alcohol | 75% | 50% | 50% | 0% |
| 1806 90 19 00 | ---- Other | 75% | 50% | 50% | 0% |
| | ---- Other | | | | |

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| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 1806 90 31 00 | --- Filled | 75% | 50% | 50% | 0% |
| 1806 90 39 00 | --- Not filled | 75% | 50% | 50% | 0% |
| 1806 90 50 00 | -- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa | 75% | 50% | 50% | 0% |
| 1806 90 60 00 | -- Spreads containing cocoa | 75% | 50% | 50% | 0% |
| 1806 90 70 00 | -- Preparations containing cocoa for making beverages | 75% | 50% | 50% | 0% |
| 1806 90 90 00 | -- Other | 75% | 50% | 50% | 0% |
| 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 | | | | |
| 1901 10 00 00 | - Preparations for infant use, put up for retail sale | 50% | 0% | | |
| 1901 20 00 00 | - Mixes and doughs for the preparation of bakers' wares of heading 1905 | 50% | 0% | | |
| 1901 90 | - Other | | | | |
| | -- Malt extract | | | | |
| 1901 90 11 00 | --- With a dry extract content of 90 % or more by weight | 50% | 0% | | |
| 1901 90 19 00 | --- Other | 75% | 50% | 25% | 0% |
| | -- Other | | | | |
| 1901 90 91 00 | --- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to | Free | | | |
| 1901 90 99 00 | --- Other | Free | | | |
| 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 | | | | |
| | - Uncooked pasta, not stuffed or otherwise prepared | | | | |
| 1902 11 00 00 | -- Containing eggs | 75% | 50% | 50% | 50% |

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| 1902 19 | -- Other | | | | |
| 1902 19 10 00 | --- Containing no common wheat flour or meal | 75% | 50% | 50% | 50% |
| 1902 19 90 00 | --- Other | 75% | 50% | 50% | 50% |
| 1902 20 | - Stuffed pasta, whether or not cooked or otherwise prepared | | | | |
| 1902 20 30 00 | -- Containing more than 20 % by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin | 75% | 50% | 50% | 50% |
| | -- Other | | | | |
| 1902 20 91 00 | --- Cooked | 75% | 50% | 50% | 50% |
| 1902 20 99 00 | --- Other | 75% | 50% | 50% | 50% |
| 1902 30 | - Other pasta | | | | |
| 1902 30 10 00 | -- Dried | 75% | 50% | 50% | 50% |
| 1902 30 90 00 | -- Other | 75% | 50% | 50% | 50% |
| 1902 40 | - Couscous | | | | |
| 1902 40 10 00 | -- Unprepared | 75% | 50% | 50% | 50% |
| 1902 40 90 00 | -- Other | 75% | 50% | 50% | 50% |
| 1903 00 00 00 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms | Free | | | |
| 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 no | | | | |
| 1904 10 | - Prepared foods obtained by the swelling or roasting of cereals or cereal products | | | | |
| 1904 10 10 00 | -- Obtained from maize | 0% | | | |
| 1904 10 30 00 | -- Obtained from rice | 0% | | | |
| 1904 10 90 00 | -- Other | 0% | | | |
| 1904 20 | - Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals | | | | |
| 1904 20 10 00 | -- Preparation of the Müsli type based on unroasted cereal flakes | 50% | 0% | | |
| | -- Other | | | | |

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| 1904 20 91 00 | --- Obtained from maize | 50% | 0% | | |
| 1904 20 95 00 | --- Obtained from rice | 50% | 0% | | |
| 1904 20 99 00 | --- Other | 50% | 0% | | |
| 1904 30 00 00 | - Bulgur wheat | 50% | 0% | | |
| 1904 90 | - Other | | | | |
| 1904 90 10 00 | -- Rice | 50% | 0% | | |
| 1904 90 80 00 | -- Other | 50% | 0% | | |
| 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 10 00 00 | - Crispbread | 50% | 0% | | |
| 1905 20 | - Gingerbread and the like | | | | |
| 1905 20 10 00 | -- Containing by weight less than 30 % of sucrose (including invert sugar expressed as sucrose) | 75% | 50% | 25% | 0% |
| 1905 20 30 00 | -- Containing by weight 30 % or more but less than 50 % of sucrose (including invert sugar expressed as sucrose) | 75% | 50% | 25% | 0% |
| 1905 20 90 00 | -- Containing by weight 50 % or more of sucrose (including invert sugar expressed as sucrose) | 75% | 50% | 25% | 0% |
| | - Sweet biscuits; waffles and wafers | | | | |
| 1905 31 | -- Sweet biscuits | | | | |
| | --- Completely or partially coated or covered with chocolate or other preparations containing cocoa | | | | |
| 1905 31 11 00 | ---- In immediate packings of a net content not exceeding 85 g | 100% | 100% | 100% | 100% |
| 1905 31 19 00 | ---- Other | 100% | 100% | 100% | 100% |
| | ---- Other | | | | |
| 1905 31 30 00 | ---- Containing 8 % or more by weight of milkfats | 75% | 50% | 50% | 50% |
| | ---- Other | | | | |
| 1905 31 91 00 | ----- Sandwich biscuits | 75% | 50% | 50% | 50% |
| 1905 31 99 00 | ----- Other | 100% | 100% | 100% | 100% |
| 1905 32 | -- Waffles and wafers | | | | |

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|---------------|---|---|------------------|------------------|------------------|
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| 1905 32 05 00 | --- With a water content exceeding 10 % by weight | 80% | 60% | 60% | 60% |
| | --- Other | | | | |
| | ----- Completely or partially coated or covered with chocolate or other preparations containing cocoa | | | | |
| 1905 32 11 00 | ----- In immediate packings of a net content not exceeding 85 g | 100% | 100% | 100% | 100% |
| 1905 32 19 00 | ----- Other | 100% | 100% | 100% | 100% |
| | ----- Other | | | | |
| 1905 32 91 00 | ----- Salted, whether or not filled | 75% | 50% | 50% | 50% |
| 1905 32 99 00 | ----- Other | 75% | 50% | 50% | 50% |
| 1905 40 | - Rusks, toasted bread and similar toasted products | | | | |
| 1905 40 10 00 | -- Rusks | 50% | 50% | 50% | 50% |
| 1905 40 90 00 | -- Other | 50% | 50% | 50% | 50% |
| 1905 90 | - Other | | | | |
| 1905 90 10 00 | -- Matzos | 50% | 25% | 0% | |
| 1905 90 20 00 | -- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | 50% | 25% | 0% | |
| | -- Other | | | | |
| 1905 90 30 00 | --- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5 % of sugars and not more than 5 % of fat | 50% | 25% | 0% | |
| 1905 90 45 00 | --- Biscuits | 100% | 100% | 100% | 100% |
| 1905 90 55 00 | --- Extruded or expanded products, savoury or salted | 75% | 50% | 25% | 0% |
| | --- Other | | | | |
| 1905 90 60 00 | ----- With added sweetening matter | 75% | 50% | 25% | 0% |
| 1905 90 90 00 | ----- Other | 75% | 50% | 25% | 0% |
| 2001 90 | - Other | | | | |
| 2001 90 30 00 | -- Sweetcorn (Zea mays var. saccharata) | 50% | 0% | | |
| 2001 90 40 00 | -- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch | 50% | 0% | | |

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| 2001 90 60 00 | -- Palm hearts | 50% | 0% | | |
| 2002 90 | - Other | | | | |
| | -- With a dry matter content of less than 12 % by weight | | | | |
| 2002 90 11 00 | --- In immediate packings of a net content exceeding 1 kg | 75% | 50% | 25% | 0% |
| 2002 90 19 00 | --- In immediate packings of a net content not exceeding 1 kg | 75% | 50% | 25% | 0% |
| | -- With a dry matter content of not less than 12 % but not more than 30 % by weight | | | | |
| 2002 90 31 00 | --- In immediate packings of a net content exceeding 1 kg | 75% | 50% | 25% | 0% |
| 2002 90 39 00 | --- In immediate packings of a net content not exceeding 1 kg | 75% | 50% | 25% | 0% |
| | -- With a dry matter content of more than 30 % by weight | | | | |
| 2002 90 91 00 | --- In immediate packings of a net content exceeding 1 kg | 75% | 50% | 25% | 0% |
| 2002 90 99 00 | --- In immediate packings of a net content not exceeding 1 kg | 75% | 50% | 25% | 0% |
| | - Other | | | | |
| 2004 10 91 00 | --- In the form of flour, meal or flakes | 50% | 0% | | |
| 2004 90 | - Other vegetables and mixtures of vegetables | | | | |
| 2004 90 10 00 | -- Sweetcorn (Zea mays var. saccharata) | 75% | 50% | 25% | 0% |
| 2005 20 | - Potatoes | | | | |
| 2005 20 10 00 | -- In the form of flour, meal or flakes | 50% | 0% | | |
| 2005 80 00 00 | - Sweetcorn (Zea mays var. saccharata) | 50% | 0% | | |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) | | | | |
| | - Other | | | | |
| | -- With a sugar content exceeding 13 % by weight: | | | | |
| ex2006 00 38 00 | --- Other, chestnuts | 0% | | | |
| | -- Other: | | | | |
| ex2006 00 99 00 | --- Other, chestnuts | 0% | | | |
| 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 | | | | |

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|---------------|--|---|------------------|------------------|------------------|
| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 2007 10 | – Homogenised preparations | | | | |
| 2007 10 10 00 | – – With a sugar content exceeding 13 % by weight | 75% | 50% | 25% | 0% |
| | – – Other | | | | |
| 2007 10 91 00 | – – – Of tropical fruit | 75% | 50% | 25% | 0% |
| 2007 10 99 00 | – – – Other | 75% | 50% | 25% | 0% |
| | – Other | | | | |
| 2007 91 | – – Citrus fruit | | | | |
| 2007 91 10 00 | – – – With a sugar content exceeding 30 % by weight | 75% | 50% | 25% | 0% |
| 2007 91 30 00 | – – – With a sugar content exceeding 13 % but not exceeding 30 % by weight | 75% | 50% | 25% | 0% |
| 2007 91 90 00 | – – – Other | 75% | 50% | 25% | 0% |
| 2007 99 | – – Other | | | | |
| | – – – With a sugar content exceeding 30 % by weight | | | | |
| 2007 99 10 00 | – – – – Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing | 0% | | | |
| 2007 99 20 00 | – – – – Chestnut purée and paste | 0% | | | |
| | – – – – Other | | | | |
| 2007 99 31 00 | – – – – – Of cherries | 75% | 50% | 50% | 50% |
| 2007 99 33 00 | – – – – – Of strawberries | 75% | 50% | 50% | 50% |
| 2007 99 35 00 | – – – – – Of raspberries | 75% | 50% | 50% | 50% |
| 2007 99 39 00 | – – – – – Other | 75% | 50% | 50% | 50% |
| 2007 99 50 00 | – – – With a sugar content exceeding 13 % but not exceeding 30 % by weight | 75% | 50% | 50% | 50% |
| | – – – Other | | | | |
| 2007 99 93 00 | – – – – Of tropical fruit and tropical nuts | 75% | 50% | 50% | 50% |
| 2007 99 97 00 | – – – – Other | 75% | 50% | 50% | 50% |
| 2008 11 | – – Groundnuts | | | | |
| 2008 11 10 00 | – – – Peanut butter | 50% | 0% | | |
| 2008 11 96 00 | – – – – Roasted | 50% | 0% | | |
| 2008 30 11 00 | – – – – Of an actual alcoholic strength by mass not exceeding 11,85 % mas | 50% | 0% | | |

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| 2008 91 00 00 | -- Palm hearts | 0% | | | |
| 2008 99 85 00 | ----- Maize (corn), other than sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>) | 0% | | | |
| 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 | | | | |
| | -- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee | | | | |
| 2101 11 00 00 | -- Extracts, essences and concentrates | 0% | | | |
| 2101 12 | -- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee | | | | |
| 2101 12 92 00 | --- Preparations with a basis of these extracts, essences or concentrates of coffee | 0% | | | |
| 2101 12 98 00 | --- Other | 0% | | | |
| 2101 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 | | | | |
| 2101 20 20 00 | -- Extracts, essences or concentrates | 0% | | | |
| | -- Preparations | | | | |
| 2101 20 92 00 | --- With a basis of extracts, essences or concentrates of tea or maté | 0% | | | |
| 2101 20 98 00 | --- Other | 0% | | | |
| 2101 30 | -- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | | | | |
| | -- Roasted chicory and other roasted coffee substitutes | | | | |
| 2101 30 11 00 | --- Roasted chicory | 0% | | | |
| 2101 30 19 00 | --- Other | 0% | | | |
| | -- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes | | | | |
| 2101 30 91 00 | --- Of roasted chicory | 0% | | | |
| 2101 30 99 00 | --- Other | 0% | | | |

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| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 2102 | Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders | | | | |
| 2102 10 | – Active yeasts | | | | |
| 2102 10 10 00 | – – Culture yeast | 0% | | | |
| | – – Bakers' yeast | | | | |
| 2102 10 31 00 | – – – Dried | 0% | | | |
| 2102 10 39 00 | – – – Other | 0% | | | |
| 2102 10 90 00 | – – Other | 0% | | | |
| 2102 20 | – Inactive yeasts; other single-cell micro-organisms, dead | | | | |
| | – – Inactive yeasts | | | | |
| 2102 20 11 00 | – – – In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1 kg | 0% | | | |
| 2102 20 19 00 | – – – Other | 0% | | | |
| 2102 20 90 00 | – – Other | 0% | | | |
| 2102 30 00 00 | – Prepared baking powders | 75% | 50% | 25% | 0% |
| 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard | | | | |
| 2103 10 00 00 | – Soya sauce | 0% | | | |
| 2103 20 00 00 | – Tomato ketchup and other tomato sauces | 50% | 0% | | |
| 2103 30 | – Mustard flour and meal and prepared mustard | | | | |
| 2103 30 10 00 | – – Mustard flour and meal | 0% | | | |
| 2103 30 90 00 | – – Prepared mustard | 50% | 0% | | |
| 2103 90 | – Other | | | | |
| 2103 90 10 00 | – – Mango chutney, liquid | 0% | | | |
| 2103 90 30 00 | – – Aromatic bitters of an alcoholic strength by volume of 44,2 to 49,2 % vol containing from 1,5 to 6 % by weight of gentian, spices and various ingredients and from 4 to 10 % of sugar, in containers holding 0,5 litre or less | 50% | 0% | | |
| 2103 90 90 00 | – – Other | 0% | | | |

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|---------------|--|---|------------------|------------------|------------------|
| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 2104 | Soups and broths and preparations therefor; homogenised composite food preparations | | | | |
| 2104 10 00 00 | – Soups and broths and preparations therefor | 50% | 25% | 0% | |
| 2104 20 00 00 | – Homogenised composite food preparations | 50% | 0% | | |
| 2105 00 | Ice cream and other edible ice, whether or not containing cocoa | | | | |
| 2105 00 10 00 | – Containing no milkfats or containing less than 3 % by weight of such fats | 75% | 50% | 50% | 0% |
| | – Containing by weight of milkfats | | | | |
| 2105 00 91 00 | – – 3 % or more but less than 7 % | 75% | 50% | 50% | 0% |
| 2105 00 99 00 | – – 7 % or more | 75% | 50% | 50% | 0% |
| 2106 | Food preparations not elsewhere specified or included | | | | |
| 2106 10 | – Protein concentrates and textured protein substances | | | | |
| 2106 10 20 00 | – – Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch | 0% | | | |
| 2106 10 80 00 | – – Other | 0% | | | |
| 2106 90 20 00 | – – Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages | 0% | | | |
| | – – Other | | | | |
| 2106 90 92 00 | – – – Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch | 50% | 0% | | |
| 2106 90 98 00 | – – – Other | 50% | 0% | | |
| 2106 90 98 10 | – – – – Flavoured fruit syrups | 0% | | | |
| 2106 90 98 20 | – – – – Instant preparations for manufacture of non-alcoholic beverages | 0% | | | |
| 2106 90 98 30 | – – – – Fruit basis | 75% | 50% | 50% | 50% |
| 2201 | Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow | | | | |
| 2201 10 | – Mineral waters and aerated waters | | | | |
| | – – Natural mineral waters | | | | |
| 2201 10 11 00 | – – – Not carbonated | 75% | 50% | 50% | 50% |

| Tariff code | Description | Rate of duty (% of MFN) | | | |
|---------------|---|---|------------------|------------------|------------------|
| | | Date of Entry into force of the Agreement | 1st January 2015 | 1st January 2016 | 1st January 2017 |
| 2201 10 19 00 | --- Other | 75% | 50% | 50% | 50% |
| 2201 10 90 00 | -- Other | 75% | 50% | 50% | 50% |
| 2201 90 00 00 | - Other | 75% | 50% | 50% | 50% |
| 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 2009 | | | | |
| 2202 10 00 00 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | 75% | 50% | 50% | 50% |
| 2203 00 | Beer made from malt | | | | |
| | - In containers holding 10 litres or less | | | | |
| 2203 00 01 00 | -- In bottles | 80% | 60% | 40% | 0% |
| 2203 00 09 00 | -- Other | 80% | 60% | 40% | 0% |
| 2203 00 10 00 | - In containers holding more than 10 litres | 80% | 60% | 40% | 0% |
| 2205 | Other Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances | | | | |
| 2205 10 | - In containers holding 2 liters or less | | | | |
| 2205 10 10 00 | -- Of an actual alcoholic strength by volume of 18 % vol or less | 80% | 60% | 40% | 0% |
| 2205 10 90 00 | -- Of an actual alcoholic strength by volume exceeding 18 % vol | 80% | 60% | 40% | 0% |
| 2205 90 | - Other | | | | |
| 2205 90 10 00 | -- Of an actual alcoholic strength by volume of 18 % vol or less | 80% | 60% | 40% | 0% |
| 2205 90 90 00 | -- Of an actual alcoholic strength by volume exceeding 18 % vol | 80% | 60% | 40% | 0% |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength | | | | |
| 2207 20 00 00 | - Ethyl alcohol and other spirits, denatured, of any strength | 0% | | | |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages | | | | |
| 2208 20 | - Spirits obtained by distilling grape wine or grape marc | | | | |
| | -- In containers holding 2 litres or less | | | | |

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| 2208 20 12 00 | --- Cognac | 75% | 50% | 25% | 0% |
| 2208 20 14 00 | --- Armagnac | 75% | 50% | 25% | 0% |
| 2208 20 26 00 | --- Grappa | 75% | 50% | 25% | 0% |
| 2208 20 27 00 | --- Brandy de Jerez | 75% | 50% | 25% | 0% |
| 2208 20 29 00 | --- Other | 100% | 100% | 100% | 100% |
| 2208 20 29 10 | ----- Grape brandy | 100% | 100% | 100% | 100% |
| 2208 20 29 20 | ----- Wine brandy | 80% | 60% | 40% | 0% |
| | -- In containers holding more than 2 litres | | | | |
| 2208 20 40 00 | --- Raw distillate | 75% | 50% | 25% | 0% |
| | --- Other | | | | |
| 2208 20 62 00 | ----- Cognac | 75% | 50% | 25% | 0% |
| 2208 20 64 00 | ----- Armagnac | 75% | 50% | 25% | 0% |
| 2208 20 86 00 | ----- Grappa | 75% | 50% | 25% | 0% |
| 2208 20 87 00 | ----- Brandy de Jerez | 75% | 50% | 25% | 0% |
| 2208 20 89 00 | ----- Other | 75% | 50% | 25% | 0% |
| 2208 20 89 10 | ----- Grape brandy | 100% | 100% | 100% | 100% |
| 2208 20 89 20 | ----- Wine brandy | 75% | 50% | 25% | 0% |
| 2208 30 | - Whiskies | | | | |
| | -- Bourbon whiskey, in containers holding | | | | |
| 2208 30 11 00 | --- 2 litres or less | 80% | 60% | 40% | 0% |
| 2208 30 19 00 | --- More than 2 litres | 75% | 50% | 25% | 0% |
| | -- Scotch whisky | | | | |
| 2208 30 30 00 | --- Malt whisky | 80% | 60% | 40% | 0% |
| 2208 30 30 10 | ----- More than 2 litres | 75% | 50% | 25% | 0% |
| | --- Blended malt whiskey, in containers holding : | | | | |
| 2208 30 41 00 | ----- 2 litres or less | 75% | 50% | 25% | 0% |
| 2208 30 49 00 | ----- More than 2 litres | 75% | 50% | 25% | 0% |

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| | --- Single grain whisky and blended grain whisky, in containers holding: | | | | |
| 2208 30 61 00 | ---- 2 litres or less | 75% | 50% | 25% | 0% |
| 2208 30 69 00 | ---- More than 2 litres | 75% | 50% | 25% | 0% |
| | --- Other blended whisky, in containers holding | | | | |
| 2208 30 71 00 | ---- 2 litres or less | 75% | 50% | 25% | 0% |
| 2208 30 79 00 | ---- More than 2 litres | 50% | 0% | | |
| | -- Other , in containers holding | | | | |
| 2208 30 82 00 | --- 2 litres or less | 50% | 0% | | |
| 2208 30 88 00 | --- More than 2 litres | 50% | 0% | | |
| 2208 40 | - Rum and other spirits obtained by distilling fermented sugar-cane products | | | | |
| | -- In containers holding 2 litres or less | | | | |
| 2208 40 11 00 | --- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance) | 75% | 50% | 25% | 0% |
| | --- Other | | | | |
| 2208 40 31 00 | ---- Of a value exceeding € 7,9 per litre of pure alcohol | 75% | 50% | 25% | 0% |
| 2208 40 39 00 | ---- Other | 75% | 50% | 25% | 0% |
| | -- In containers holding more than 2 litres | | | | |
| 2208 40 51 00 | --- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10 % tolerance) | 75% | 50% | 25% | 0% |
| | --- Other | | | | |
| 2208 40 91 00 | ---- Of a value exceeding € 2 per litre of pure alcohol | 75% | 50% | 25% | 0% |
| 2208 40 99 00 | ---- Other | 75% | 50% | 25% | 0% |
| 2208 50 | - Gin and Geneva | | | | |
| | -- Gin, in containers holding | | | | |
| 2208 50 11 00 | --- 2 litres or less | 75% | 50% | 25% | 0% |
| 2208 50 19 00 | --- More than 2 litres | 75% | 50% | 25% | 0% |
| | -- Geneva, in containers holding | | | | |

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| 2208 50 91 00 | — — — 2 litres or less | 75% | 50% | 25% | 0% |
| 2208 50 99 00 | — — — More than 2 litres | 75% | 50% | 25% | 0% |
| 2208 60 | — Vodka | | | | |
| | — — Of an alcoholic strength by volume of 45,4 % vol or less in containers holding | | | | |
| 2208 60 11 00 | — — — 2 litres or less | 75% | 50% | 25% | 0% |
| 2208 60 19 00 | — — — More than 2 litres | 75% | 50% | 25% | 0% |
| | — — Of an alcoholic strength by volume of more than 45,4 % vol in containers holding | | | | |
| 2208 60 91 00 | — — — 2 litres or less | 75% | 50% | 25% | 0% |
| 2208 60 99 00 | — — — More than 2 litres | 75% | 50% | 25% | 0% |
| 2208 70 | — Liqueurs and cordials | | | | |
| 2208 70 10 00 | — — In containers holding 2 litres or less | 75% | 50% | 25% | 0% |
| 2208 70 90 00 | — — In containers holding more than 2 litres | 75% | 50% | 25% | 0% |
| 2209 00 | Vinegar and substitutes for vinegar obtained from acetic acid | | | | |
| | — Wine vinegar, in containers holding | | | | |
| 2209 00 11 00 | — — 2 litres or less | 0% | | | |
| 2209 00 19 00 | — — More than 2 litres | 0% | | | |
| | — Other, in containers holding | | | | |
| 2209 00 91 00 | — — 2 litres or less | 0% | | | |
| 2209 00 99 00 | — — More than 2 litres | 80% | 60% | 40% | 0% |