

Ref. 20731

21 April 2009

Annex

DECISION OF THE KOREA-EFTA JOINT COMMITTEE

No. 4 of 2009

(Adopted on 21 April 2009)

AMENDMENTS TO ANNEX IV TO THE AGREEMENT

PROCESSED AGRICULTURAL PRODUCTS

THE JOINT COMMITTEE,

Noting that the amendments to the Nomenclature appended to the International Convention on the Harmonized Commodity Description and Coding System (HS), which entered into force on 1 January 2007, require adjustments in the HS structure of Table 1 and Table 2 of Annex IV,

Recognizing that amendments to the tariff nomenclature of a Party or Parties shall not have any negative impact on the preferential treatment under the Agreement, of the goods concerned,

Having regard to paragraph 7 of Article 8.1 of the Agreement, empowering the Joint Committee to amend the Annexes to the Agreement,

DECIDES:

1. Table 1 (EFTA) and Table 2 (Korea) to Annex IV to the Agreement, shall be replaced by Table 1 and 2 set out in the Annex to this Decision.
  2. This Decision shall enter into force on the first day of the third month after the last Party has notified to the Depositary that its internal requirements have been fulfilled.
  3. The Secretary-General of the European Free Trade Association shall deposit the text of this Decision with the Depositary.
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TABLE 1 TO ANNEX IV

| HS Code      | Description of products                                                                                                                                                                                                                                                       |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>04.03</b> | <b>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:</b>                            |
| ex 10        | - Yogurt:<br>-- Flavoured or containing added fruit, nuts or cocoa                                                                                                                                                                                                            |
| ex 90        | - Other:<br>-- Flavoured or containing added fruits, nuts or cocoa                                                                                                                                                                                                            |
| <b>05.01</b> | <b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>                                                                                                                                                                                           |
| <b>05.02</b> | <b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>                                                                                                                                                     |
| <b>05.05</b> | <b>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.</b> |
| <b>05.07</b> | <b>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.</b>                                                                             |
| <b>05.08</b> | <b>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.</b>                                          |
| <b>05.10</b> | <b>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.</b>                                       |
| <b>05.11</b> | <b>Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.</b>                                                                                                                                                      |
| ex 99        | Other<br>- Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material<br>-- Horsehair                                                                                                                                                |

| HS Code      | Description of products                                                                                                                                                                                                                                                                                                                                                                      |
|--------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              | <ul style="list-style-type: none"> <li>--- Dressed</li> <li>--- Other</li> <li>-- Horsehair waste</li> <li>- Natural sponges of animal origin</li> </ul>                                                                                                                                                                                                                                     |
| <b>07.10</b> | <b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>                                                                                                                                                                                                                                                                                                              |
| 40           | - Sweet corn                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>07.11</b> | <b>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:</b>                                                                                                                                                                                      |
| ex 90        | - Other vegetables; mixtures of vegetables: <ul style="list-style-type: none"> <li>-- Sweet corn (<i>Zea mays var. saccharata</i>)</li> </ul>                                                                                                                                                                                                                                                |
| <b>09.01</b> | <b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>                                                                                                                                                                                                                                                      |
| <b>09.02</b> | <b>Tea, whether or not flavoured.</b>                                                                                                                                                                                                                                                                                                                                                        |
| <b>13.02</b> | <b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:</b>                                                                                                                                                                                                      |
|              | - Vegetable saps and extracts: <ul style="list-style-type: none"> <li>12 -- Of liquorice</li> <li>13 -- Of hops</li> </ul>                                                                                                                                                                                                                                                                   |
| ex 19        | -- Other: <ul style="list-style-type: none"> <li>--- Of pyrethrum or of the roots of plants containing rotenone</li> <li>--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations</li> <li>--- Other medicinal than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin</li> </ul> |
| 20           | - Pectic substances, pectinates and pectates                                                                                                                                                                                                                                                                                                                                                 |
|              | - Mucilages and thickeners, modified, derived from vegetable products:                                                                                                                                                                                                                                                                                                                       |

| HS Code      | Description of products                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 31           | -- Agar-agar                                                                                                                                                                                                                                                                                                                                                                                            |
| 32           | -- Derived from locust beans, locust bean seeds or guar seeds                                                                                                                                                                                                                                                                                                                                           |
| 39           | -- Other                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>14.01</b> | <b>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).</b>                                                                                                                                                                                                                   |
| <b>14.04</b> | <b>Vegetable products not elsewhere specified or included.</b>                                                                                                                                                                                                                                                                                                                                          |
| <b>15.16</b> | <b>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:</b>                                                                                                                                                                                                          |
| ex 20        | - Vegetable fats and oils and their fractions:<br>-- Hydrogenated castor oil, so called "opal-wax"                                                                                                                                                                                                                                                                                                      |
| <b>15.17</b> | <b>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:</b>                                                                                                                                                                                    |
| ex 10        | - Margarine, excluding liquid margarine:<br>-- Containing more than 10 % but not more than 15 % by weight of milk fats                                                                                                                                                                                                                                                                                  |
| ex 90        | - Other:<br>-- Containing more than 10 % but not more than 15 % by weight of milk fats<br>-- Edible mixtures or preparations of a kind used as mould release preparations                                                                                                                                                                                                                               |
| <b>15.18</b> | <b>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:</b> |
| ex 00        | Linoxyn                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>15.20</b> | <b>Glycerol, crude; glycerol waters and glycerol lyes.</b>                                                                                                                                                                                                                                                                                                                                              |
| <b>15.21</b> | <b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes</b>                                                                                                                                                                                                                                                                                                                          |

| HS Code      | Description of products                                                                                                                                                                                                                                                                                                                                                                                                                          |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|              | <b>and spermaceti, whether or not refined or coloured.</b>                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>15.22</b> | <b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>                                                                                                                                                                                                                                                                                                                                           |
| <b>17.02</b> | <b>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:</b>                                                                                                                                                                                                      |
| 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                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>17.04</b> | <b>Sugar confectionery (including white chocolate), not containing cocoa.</b>                                                                                                                                                                                                                                                                                                                                                                    |
| <b>18.03</b> | <b>Cocoa paste, whether or not defatted.</b>                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>18.04</b> | <b>Cocoa butter, fat and oil.</b>                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>18.05</b> | <b>Cocoa powder, not containing added sugar or other sweetening matter.</b>                                                                                                                                                                                                                                                                                                                                                                      |
| <b>18.06</b> | <b>Chocolate and other food preparations containing cocoa.</b>                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>19.01</b> | <b>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.</b> |
| <b>19.02</b> | <b>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:</b>                                                                                                                                                                                                                            |
|              | - Uncooked pasta, not stuffed or otherwise prepared:                                                                                                                                                                                                                                                                                                                                                                                             |
| 11           | -- Containing eggs                                                                                                                                                                                                                                                                                                                                                                                                                               |
| 19           | -- Other                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| ex 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                                                                                                                                                                                                                                                                                                                     |
| 30           | - Other pasta                                                                                                                                                                                                                                                                                                                                                                                                                                    |

| HS Code      | Description of products                                                                                                                                                                                                                                                                                                      |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 40           | - Couscous                                                                                                                                                                                                                                                                                                                   |
| <b>19.03</b> | <b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>                                                                                                                                                                                           |
| <b>19.04</b> | <b>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.</b> |
| <b>19.05</b> | <b>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.</b>                                                                                                  |
| <b>20.01</b> | <b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>                                                                                                                                                                                                            |
| 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                                                                                                                                                           |
| <b>20.02</b> | <b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:</b>                                                                                                                                                                                                                                              |
| 90           | - Other                                                                                                                                                                                                                                                                                                                      |
| <b>20.04</b> | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:</b>                                                                                                                                                                                        |
| 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> )                                                                                                                                                                                                                                                                            |
| <b>20.05</b> | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:</b>                                                                                                                                                                                    |
| ex 20        | - <b>Potatoes:</b>                                                                                                                                                                                                                                                                                                           |
|              | -- In the form of flour, meal or flakes                                                                                                                                                                                                                                                                                      |
| 80           | - Sweet corn ( <i>Zea mays var. saccharata</i> )                                                                                                                                                                                                                                                                             |

| HS Code                       | Description of products                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 20.06<br>ex 00                | <p><b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):</b></p> <p>- Sweet corn (<i>Zea mays var. saccharata</i>)</p>                                                                                                                                                                                                                                                                                                                                                                                    |
| 20.07                         | <p><b>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.</b></p>                                                                                                                                                                                                                                                                                                                                                                                          |
| 20.08<br>ex 11<br>91<br>ex 99 | <p><b>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:</b></p> <p>- Nuts, ground-nuts and other seeds, whether or not mixed together:</p> <p>-- Ground-nuts:</p> <p>--- Peanut butter</p> <p>--- Ground nuts, roasted</p> <p>- Other, including mixtures other than those of subheading 2008.19:</p> <p>-- Palm hearts</p> <p>-- Other:</p> <p>--- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>)</p> |
| 21.01                         | <p><b>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.</b></p>                                                                                                                                                                                                                                                                                                   |
| 21.02                         | <p><b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 21.03                         | <p><b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 21.04                         | <p><b>Soups and broths and preparations therefor; homogenised composite food preparations.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 21.05                         | <p><b>Ice cream and other edible ice, whether or not containing cocoa.</b></p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 21.06<br>10                   | <p><b>Food preparations not elsewhere specified or included:</b></p> <p>- Protein concentrates and textured protein substances</p>                                                                                                                                                                                                                                                                                                                                                                                                                                         |

| <b>HS Code</b> | <b>Description of products</b>                                                                                                                                                                                           |
|----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 90          | - Other:<br>-- Other than flavoured or coloured sugar syrups                                                                                                                                                             |
| <b>22.01</b>   | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>                                                     |
| <b>22.02</b>   | <b>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.</b> |
| <b>22.03</b>   | <b>Beer made from malt.</b>                                                                                                                                                                                              |
| <b>22.05</b>   | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>                                                                                                                             |
| <b>22.07</b>   | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength:</b>                                                                 |
| 20             | - Ethyl alcohol and other spirits, denatured, of any strength                                                                                                                                                            |
| <b>22.08</b>   | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>                                                                             |
| <b>22.09</b>   | <b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>                                                                                                                                                    |

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TABLE 2 TO ANNEX IV

| 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<br>- Flavoured or containing added, fruit, nuts or cocoa                                                                                                                                                                                                         | 36        | 28.8                     |
| 0403102000 | Frozen<br>- Flavoured or containing added, fruit, nuts or cocoa                                                                                                                                                                                                        | 36        | 28.8                     |
| 0403109000 | Other<br>- Flavoured or containing added, fruit, nuts or cocoa                                                                                                                                                                                                         | 36        | 28.8                     |
| 040390     | Other                                                                                                                                                                                                                                                                  |           |                          |
| 0403903000 | Kephir<br>- Flavoured or containing added, fruit, nuts or cocoa                                                                                                                                                                                                        | 36        | 28.8                     |
| 0403909000 | Other fermented or acidified milk and cream<br>- Flavoured or containing added, fruit, nuts or cocoa --<br>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                      |
| 0507109000 | Other                                                                                                                                                                                                                                                                  | 8         | 6.4                      |
| 050790     | Other                                                                                                                                                                                                                                                                  |           |                          |

| HS code    | Description                                                                                                                                                                                                                       | Base rate | Duty for the EFTA States |
|------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
| 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 ( <i>Megaloniaiasnervosa</i> , <i>Amblemaplicata</i> , <i>Quadrula quadrula</i> 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                                                                                                                                                                                                                         |           |                          |
| 0511995011 | Dressed                                                                                                                                                                                                                           | 3         | 0                        |
| 0511995019 | Other                                                                                                                                                                                                                             | 3         | 0                        |

| HS code    | Description                                                                                                                                                                      | Base rate | Duty for the EFTA States |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
| 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                      |
| 1302200000 | Pectic substances, pectinates and pectates                                                                                                                                       | 8         | B4                       |

| HS code    | Description                                                                                                                                                                                     | Base rate | Duty for the EFTA States |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
| 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 papyrifera                                                                                                                                                                 | 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                                                                                                                           |           |                          |
| 1404906010 | Gall nuts                                                                                                                                                                                       | 3         | 0                        |

| HS code    | Description                                                                                                                                                                                                                                                                                                                                                                                     | Base rate  | Duty for the EFTA States |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--------------------------|
| 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<br>- 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<br>- Containing more than 10% but not more than 15% by weight of milk fats                                                                                                                                                                                                                                                                                | 8          | 6.4                      |
| 151790     | Other                                                                                                                                                                                                                                                                                                                                                                                           |            |                          |
| 1517901000 | Imitation lard<br>- Containing more than 10% but not more than 15% by weight of milk fats<br><br>- Edible mixtures or preparations of a kind used as mould release preparations                                                                                                                                                                                                                 | 8<br><br>8 | 6.4<br><br>6.4           |
| 1517902000 | Shortening<br>- Containing more than 10% but not more than 15% by weight of milk fats<br><br>- Edible mixtures or preparations of a kind used as mould release preparations                                                                                                                                                                                                                     | 8<br><br>8 | 6.4<br><br>6.4           |
| 1517909000 | Other<br>- Containing more than 10% but not more than 15% by weight of milk fats<br><br>- Edible mixtures or preparations of a kind used as mould release preparations                                                                                                                                                                                                                          | 8<br><br>8 | 6.4<br><br>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<br>- Linoxyn                                                                                                                                                                                                                                                                                                                                                                              | 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                                                                                                                                                                                                                                                                                                                                                                                 |            |                          |
| 1521101000 | Carnauba wax                                                                                                                                                                                                                                                                                                                                                                                    | 8          | 0                        |

| HS code    | Description                                                                                                                                                                                                                          | Base rate | Duty for the EFTA States |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
| 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<br>- 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                      |
| 18062090   | Other                                                                                                                                                                                                                                |           |                          |
| 1806209010 | Cocoa preparation containing 50 % or more by weigh                                                                                                                                                                                   | 8         | 4.8                      |

| HS code    | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Base rate | Duty for the EFTA States |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
|            | of milk powder                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |           |                          |
| 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                        |
| 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                                                                                                                                                                                                                                                                                                     |           |                          |

| HS code    | Description                                                                                                                                                                                                                                 | Base rate | Duty for the EFTA States |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
|            | 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<br>- 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                      |
| 190300     | Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.                                                                                                                |           |                          |



| HS code    | Description                                                                                                                                                                                                                                                                                                            | Base rate | Duty for the EFTA States |
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| 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, prepared or preserved by vinegar or acetic acid.                                                                                                                                                                                                             |           |                          |
| 200190     | Other                                                                                                                                                                                                                                                                                                                  |           |                          |

| HS code    | Description                                                                                                                                                                                                                                                | Base rate | Duty for the EFTA States |
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| 20019090   | Other                                                                                                                                                                                                                                                      |           |                          |
| 2001909040 | Sweet corn                                                                                                                                                                                                                                                 | 30        | 27                       |
| 2001909090 | Other<br>- 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<br>- 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<br>- 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 or concentrates or with a basis of coffee :                                                                                                      |           |                          |

| HS code    | Description                                                                                                                                                   | Base rate | Duty for the EFTA States |
|------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
| 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                      |
| 210390     | Other                                                                                                                                                         |           |                          |

| HS code    | Description                                                                                                                                        | Base rate | Duty for the EFTA States |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
| 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<br>- Containing 20% or above of Capsicum or garlic or onion or ginger, Or containing 40% or above of any mixture of these<br>- Other | 45<br>8   | 27<br>4.8                |
| 2103909090 | Other<br>- Containing 20% or above of Capsicum or garlic or onion or ginger, Or containing 40% or above of any mixture of these<br>- Other         | 45<br>8   | 27<br>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<br>- other than flavoured or couloured sugar syrups                                                                                      | 8         | 6.4                      |
| 2106901020 | Beverage base of perfumed fruits<br>- other than flavoured or couloured sugar syrups                                                               | 8         | 6.4                      |
| 2106901090 | Other<br>- other than flavoured or couloured sugar syrups                                                                                          | 8         | 6.4                      |

| HS code    | Description                                                                                                                                                                                                                      | Base rate | Duty for the EFTA States |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|--------------------------|
| 21069040   | Prepared edible seaweeds                                                                                                                                                                                                         |           |                          |
| 2106904010 | Laver<br>- other than flavoured or coloured sugar syrups                                                                                                                                                                         | 8         | 0                        |
| 2106904090 | Other<br>- other than flavoured or coloured sugar syrups                                                                                                                                                                         | 8         | 0                        |
| 21069090   | Other                                                                                                                                                                                                                            |           |                          |
| 2106909010 | Coffee creamer<br>- other than flavoured or coloured sugar syrups                                                                                                                                                                | 8         | 4.8                      |
| 2106909030 | Preparations for use in manufacturing ice cream<br>- other than flavoured or coloured sugar syrups                                                                                                                               | 8         | 4.8                      |
| 2106909040 | Autolyzed yeast and other yeast extracts<br>- other than flavoured or coloured sugar syrups                                                                                                                                      | 8         | 4.8                      |
| 2106909050 | Flavors in preparations<br>- other than flavoured or coloured sugar syrups                                                                                                                                                       | 8         | 4.8                      |
| 2106909060 | Acorn flour<br>- other than flavoured or coloured sugar syrups                                                                                                                                                                   | 8         | 7.2                      |
| 2106909070 | Preparations with a basis of aloe<br>- 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<br><br>- other than flavoured or coloured sugar syrups | 30        | 18                       |
| 210690909  | Other                                                                                                                                                                                                                            |           |                          |
| 2106909099 | Other<br>- 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 <sup>Ⓜ</sup>                                                                                                                                | 30        | B4                       |
| 2208907000 | Tequila                                                                                                                                          | 20        | B4                       |
| 2208909000 | Other<br>-Aquavit<br>-Other                                                                                                                      | 30<br>30  | B4<br>27                 |
| 220900     | Vinegar and substitutes for vinegar obtained from acetic acid.                                                                                   |           |                          |
| 2209001000 | Brewery vinegar                                                                                                                                  | 8         | 4                        |
| 2209009000 | Other                                                                                                                                            | 8         | 4.8                      |