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Free Trade Agreement

between Iceland, the Principality of Liechtenstein and the Kingdom of Norway and
the United Kingdom of Great Britain and Northern Ireland

London, 8 July 2021

[The Agreement is not in force]

*Presented to Parliament
by the Secretary of State for Foreign, Commonwealth and Development Affairs
by Command of Her Majesty
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ANNEX I

**REFERRED TO IN PARAGRAPH 1 OF ARTICLE 2.20 (ANNEXES)
OF SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN
GOODS) OF CHAPTER 2 (TRADE IN GOODS)**

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ANNEX I

ON RULES OF ORIGIN

REFERRED TO IN PARARGAPH 1 OF ARTICLE 2.20 (ANNEXES) OF
SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN GOODS) OF
CHAPTER 2 (TRADE IN GOODS)

TITLE I

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Annex:

- (a) ‘chapters’, ‘headings’ and ‘subheadings’ mean the chapters, the headings and the subheadings (two-, four- or six-digit codes) used in the Harmonized System;
- (b) ‘classified’ means the classification of a good under a particular heading or subheading of the Harmonized System;
- (c) ‘consignment’ means products which are either:
 - (i) sent simultaneously from one exporter to one consignee; or
 - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (d) ‘customs value’ means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on Customs Valuation);
- (e) ‘ex-works price’ means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported. Where the last working or processing has been subcontracted, the term ‘manufacturer’ refers to the enterprise that has employed the subcontractor. Where the actual price paid does not

reflect all costs related to the manufacturing of the product which are actually incurred in the Party, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

- (f) ‘fungible material’ or ‘fungible product’ means material or product that is of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another;
- (g) ‘good’ means both material and product;
- (h) ‘manufacture’ means any kind of working or processing, including assembly;
- (i) ‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (j) ‘maximum content of non-originating materials’ means the maximum content of non-originating materials which is permitted in order to consider a manufacture to be working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of the materials used falling under a specified group of chapters, chapter, heading or subheading;
- (k) ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (l) ‘value added’ shall be taken to be the ex-works price of the product minus the customs value of each of the materials incorporated which originate in the other Parties with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Party; and
- (m) ‘value of non-originating materials’ means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the non-originating materials in the exporting Party. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

ARTICLE 2

General Requirements

For the purpose of implementing this Agreement, the following products shall be considered as originating in a Party:

- (a) products wholly obtained in that Party, within the meaning of Article 3 (Wholly Obtained Products);
- (b) products obtained in that Party incorporating non-originating materials, provided that such materials have undergone sufficient working or processing in that Party within the meaning of Article 5 (Sufficient Working or Processing); and
- (c) products produced exclusively from originating materials.

ARTICLE 3

Wholly Obtained Products

1. The following shall be considered as wholly obtained in a Party:
 - (a) mineral products and natural water extracted from its soil or from its seabed;
 - (b) plants, including aquatic plants, and vegetable products grown or harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products from slaughtered animals born and raised there;
 - (f) products obtained by hunting or fishing conducted there;
 - (g) products obtained from aquaculture there¹;

¹ Point (g) applies if aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, are born or raised from seed stock such as eggs, roes, fry, fingerlings, larvae, parr, or smolts by intervention in the rearing or growth processes to enhance production such as regular stocking, feeding or protection from predators.

- (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
 - (i) products made on board its factory ships exclusively from products referred to in point (h);
 - (j) waste and scrap resulting from manufacturing operations conducted there;
 - (k) used products collected there, fit only for the recovery of raw materials;
 - (l) products extracted from the seabed or below the seabed which is situated outside its territorial sea but where it has exclusive exploitation rights; and
 - (m) goods produced there exclusively from the products specified in points (a) to (l).
2. The terms ‘its vessels’ and ‘its factory ships’ in sub-paragraphs (h) and (i) of paragraph 1 respectively shall apply only to vessels and factory ships which meet each of the following requirements:
- (a) they are registered in the exporting or the importing Party; and
 - (b) they sail under the flag of the exporting or the importing Party;

ARTICLE 4

Recovered Materials and Remanufactured Goods

1. A recovered material is defined as a material recovered in one or more Parties from used goods provided such goods are fit only for such recovery.
2. Each Party shall provide that:
- (a) a recovered material is treated as originating when it is used in the production of, and incorporated into, a remanufactured good;
 - (b) a remanufactured good is only treated as originating if it meets the relevant rule of origin for an equivalent good when new; and
 - (c) a recovered material not incorporated into a remanufactured good in one of the Parties is originating only if it meets the relevant rule of origin for an equivalent good when new.

ARTICLE 5

Sufficient Working or Processing

1. Without prejudice to paragraph 3 and to Article 7 (Insufficient Working or Processing), products which are not wholly obtained in a Party shall be considered to be sufficiently worked or processed when the conditions laid down in the list in Appendix 2 to this Annex for the goods concerned are fulfilled.
2. If a product which has obtained originating status in a Party in accordance with paragraph 1 is used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.
3. The determination of whether the requirements of paragraph 1 are met shall be carried out for each product.
4. However, where the relevant rule is based on compliance with a maximum content of non-originating materials, the customs authorities of the Parties may authorise exporters to calculate the ex-works price of the products and the value of the non-originating materials on an average basis as set out in paragraph 4, in order to take into account the fluctuations in costs and currency rates.
5. Where the second sentence of paragraph 3 applies, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the exporting Party, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.
6. Exporters having opted for calculation on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.
7. The averages referred to in paragraph 4 shall be used as the ex-works price and the value of non-originating materials, respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

ARTICLE 6

Tolerance Rule

1. By way of derogation from Article 5 and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Appendix 2 to this Annex, are not to be used in the manufacture of a given product may nevertheless be used, provided that their total net weight or value assessed for the product does not exceed:
 - (a) 15% of the net weight of the product falling within Chapters 2 and 4 to 24, other than processed fishery products in Chapter 16;
 - (b) 15% of the ex-works price of the product for products other than those covered by point (a).
2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63, for which the tolerances mentioned in Notes 6 and 7 of Appendix 1 to this Annex shall apply.
3. Paragraphs 1 and 2 shall not allow any of the percentages for the maximum content of non-originating materials, as specified in the rules laid down in the list in Appendix 2 to this Annex, to be exceeded.
4. Paragraphs 1 and 2 shall not apply to products wholly obtained in a Party within the meaning of Article 3 (Wholly Obtained Products). However, without prejudice to Article 7 (Insufficient Working and Processing) and Article 9 (Unit of Qualification), the tolerance provided for in those provisions shall nevertheless apply to products for which the rule laid down in the list in Appendix 2 to this Annex requires that the materials which are used in the manufacture of that product are wholly obtained.

ARTICLE 7

Insufficient Working or Processing

1. Without prejudice to paragraph 2, the following operations shall be considered to be insufficient working or processing to confer the status of an originating product, whether or not the requirements of Article 5 (Sufficient Working or Processing) are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) breaking-up and assembly of packages;
 - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
 - (d) ironing or pressing of textiles;

- (e) simple painting and polishing operations;
 - (f) husking and partial or total milling of rice; polishing, and glazing of cereals and rice;
 - (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
 - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (i) sharpening, simple grinding or simple cutting;
 - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
 - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
 - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (m) simple mixing of products, whether or not of different kinds;
 - (n) mixing of sugar with any material;
 - (o) for Chapters 27 to 40 of the Harmonized System, simple addition of water or dilution with water or another substance that does not materially alter the characteristics of the good;
 - (p) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (q) slaughter of animals; and
 - (r) a combination of two or more operations specified in sub-paragraphs (a) to (q).
2. All the operations carried out in the exporting Party on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.
3. For the purposes of paragraph 1, operations shall be considered simple if neither special skills nor machines, apparatus or equipment especially produced or installed are needed for carrying out those operations.

ARTICLE 8

Cumulation

1. Without prejudice to the provisions of Article 2 (General Requirements), products shall be considered as originating in the exporting Party when exported to another Party if they are obtained in the exporting Party incorporating materials originating in any Party or in any of the countries listed in Appendix 3 to this Annex provided that the conditions set out in paragraph 6 below are met. It shall not be necessary for such materials to have undergone sufficient working or processing.
2. Without prejudice to the provisions of Article 2 (General Requirements), working or processing carried out in the United Kingdom, Iceland, Norway or the European Union, shall be considered as having been carried out in the exporting Party, subject to the conditions set out in subparagraphs 6(a) and 6(c).
3. For cumulation provided for in paragraph 1, where the working or processing carried out in the exporting Party does not go beyond the operations referred to in Article 7 (Insufficient Working or Processing), the product obtained shall be considered as originating in a Party only where the value added there is greater than the value of the materials used originating in each one of the countries referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in a Party.
4. For cumulation provided for in paragraph 2, when the working or processing carried out in the exporting Party does not go beyond the operations referred to in Article 7 (Insufficient Working or Processing), the product obtained shall be considered as originating in the exporting Party only when the value added there is greater than the value added in each one of the other countries listed in paragraph 2.
5. Products originating in one of the other countries referred to in paragraphs 1 and 2 which do not undergo any working or processing in the exporting Party shall retain their origin if exported into one of these countries.
6. The conditions set out in this paragraph are:
 - (a) preferential trade agreements in accordance with Article XXIV of GATT 1994 are in effect between the exporting Party and the non-Party in question and between the importing Party and that non-Party, which foresee procedures for proving origin and administrative cooperation procedures, including procedures for verification of originating status;
 - (b) for cumulation of materials, these materials meet the relevant rules under this Agreement (*mutatis mutandis*) in order to qualify as originating in the non-Party in question; and

- (c) the working or processing carried out in the exporting Party goes beyond those referred to in paragraph 1 of Article 7 (Insufficient Working or Processing), without prejudice to paragraphs 3 and 4 of this Article. Such materials do not have to undergo sufficient working or processing.
7. Where preferential trade agreements are in effect between the exporting Party and a non-Party not listed in Appendix 3 to this Annex and between the importing Party and the same non-Party, the following shall apply:
- (a) Products imported from that non-Party which are used as materials in the manufacture of a product in a Party, which product is subsequently exported to the other Party, shall be considered as originating in the Party where the last operation has been carried out once a decision to that effect has been adopted by the Joint Committee, and subject to the terms of that decision;
 - (b) Except to the extent that that decision may provide to the contrary, the terms of that decision, once it is adopted, shall be deemed to include the conditions set out in paragraph 6;
 - (c) The Joint Committee shall take into account the special position of materials classified within Chapters 1 to 24 and Chapters 35 and 38 of the Harmonized System, insofar as sensitive sectors may be affected; and
 - (d) The Parties shall use their best endeavours to ensure that the Joint Committee shall reach an appropriate decision promptly on the request of any Party and, if that decision lays down further conditions, that such conditions shall be the least trade-restrictive conditions reasonable in the circumstances.

ARTICLE 9

Unit of Qualification

1. The unit of qualification for the application of this Agreement shall be the particular product which is considered to be the basic unit when determining classification using the nomenclature of the Harmonized System.
2. It follows that:
 - (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification; and
 - (b) when a consignment consists of a number of identical products classified under the same heading, each individual item shall be taken into account when applying this Annex.

ARTICLE 10

Packing Materials and Containers for Shipment

Packing materials and containers for shipment that are used to protect a product during transportation shall be disregarded in determining whether a product is originating.

ARTICLE 11

Packaging Materials and Containers for Retail Sale

Packaging materials and containers in which the product is packaged for retail sale, if classified with the product, shall be disregarded in determining the origin of the product, except for the purposes of calculating the maximum value of non-originating materials if a product is subject to a maximum value of non-originating materials in accordance with Appendix 2 to this Annex.

ARTICLE 12

Accessories, Spare Parts and Tools

1. Accessories, spare parts, tools and instructional or other information materials shall be regarded as one product with the piece of equipment, machine, apparatus or vehicle in question if they:
 - (a) are classified and delivered with, but not invoiced separately from, the product; and
 - (b) are of the types, quantities and value customary for that product.
2. Accessories, spare parts, tools and instructional or other information materials referred to paragraph 1 shall be disregarded in determining the origin of the product except for the purposes of calculating the maximum value of non-originating materials if a product is subject to a maximum value of non-originating materials set out in Appendix 2 to this Annex.

ARTICLE 13

Sets

1. Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all the component products are originating.
2. When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value

of the non-originating products does not exceed 15% of the ex-works price of the set.

ARTICLE 14

Neutral Elements

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; and
- (d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

ARTICLE 15

Accounting Segregation

1. If originating and non-originating fungible materials are used in the working or processing of a product, economic operators may ensure the management of materials using the accounting segregation method, without keeping the materials on separate stocks.
2. If originating and non-originating fungible products of heading 17.01, Chapters 27, 28, 29, and headings 32.01-32.07 and 39.01-39.14 of the Harmonized System are exported from one Party to another, economic operators may ensure the management of these products using the accounting segregation method, without keeping the products on separate stocks.
3. A Party may require that the application of accounting segregation is subject to prior authorisation by its customs authority. The customs authority may grant the authorisation subject to any conditions they deem appropriate and shall monitor the use made of the authorisation. The customs authority may withdraw the authorisation whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Annex.
4. Through the use of accounting segregation it must be ensured that, at any time, no more products can be considered as 'originating in the exporting Party' than would have been the case if a method of physical segregation of the stocks had been used.

5. The method shall be applied, and its application shall be recorded, on the basis of the general accounting principles applicable in the exporting Party.
6. The beneficiary of the method referred to in paragraphs 1 and 2 shall make out or apply for proofs of origin for the quantity of products which may be considered as originating in the exporting Party. At the request of the customs authority of the importing Party, the beneficiary shall provide a statement of how the quantities have been managed.

TITLE III
TERRITORIAL REQUIREMENTS

ARTICLE 16

Principle of Territoriality

1. Except as provided for in Article 8 (Cumulation) and in paragraph 3 of this Article, the conditions set out in Title II shall be fulfilled without any interruption in the Party concerned.
2. If originating products exported from a Party to another country are returned, they shall be considered to be non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
 - (a) the products returned are the same as those which were exported; and
 - (b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The obtention of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the exporting Party on materials exported from that Party and subsequently re-imported there, provided:
 - (a) those materials are wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 7 (Insufficient Working or Processing) prior to being exported; and
 - (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the re-imported products have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside the exporting Party by applying this Article does not exceed 10% of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for obtaining originating status set out in Title II shall not apply to working or processing done outside the exporting Party. However, where, in the list in Appendix 2 to this Annex, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end

product, the total value of the non-originating materials incorporated in the exporting Party, taken together with the total added value acquired outside that Party by applying this Article, shall not exceed the stated percentage.

5. For the purposes of applying paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the exporting Party, including the value of the materials incorporated there.
6. Paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Appendix 2 to this Annex or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6 (Tolerance Rule) is applied.
7. Any working or processing of the kind covered by this Article and done outside the exporting Party shall be done under the outward processing arrangements, or similar arrangements.

ARTICLE 17

Non-Alteration

1. The preferential treatment provided for under this Agreement shall apply only to products satisfying the requirements of this Agreement and declared for importation in a Party provided that those products are the same as those exported from the exporting Party. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party carried out under customs supervision in the country(ies) of transit or splitting, as permitted by paragraphs 2 and 3, prior to being declared for home use.
2. Storage of products or consignments may take place provided they remain under customs supervision in the third country(ies) of transit.
3. Without prejudice to Title V of this Annex, the splitting of consignments may take place, provided they remain under customs supervision in the third country(ies) of splitting.
4. In the case of doubt, the importing Party may request the importer or its representative to submit at any time all appropriate documents to provide evidence of compliance with this Article, which may be given by any documentary evidence, and notably by:
 - (a) contractual transport documents such as bills of lading;
 - (b) factual or concrete evidence based on marking or numbering of packages;

- (c) a certificate of non-manipulation provided by the customs authorities of the country(ies) of transit or splitting or any other documents demonstrating that the goods remained under customs supervision in the country(ies) of transit or splitting; or
- (d) any evidence related to the goods themselves.

ARTICLE 18

Exhibitions

1. Originating products, sent for exhibition in a country other than one with which cumulation is applicable in accordance with Article 8 and sold after the exhibition for importation in a Party, shall benefit on importation from this Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from a Party to the country in which the exhibition is held and has exhibited them there;
 - (b) the products have been sold or otherwise disposed of by that exporter to a person in another Party;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin shall be issued or made out in accordance with Title IV of this Annex and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the goods have been exhibited may be required.
3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV
PROOF OF ORIGIN

ARTICLE 19

Origin Declaration

1. For the purpose of obtaining preferential tariff treatment in the importing Party, a proof of origin in the form of an origin declaration in accordance with Appendix 4 to this Annex must be completed by an exporter in a Party for products originating in any Party and otherwise fulfilling the requirements of this Annex.
2. The origin declaration must be made out using one of the linguistic versions of the text set out in Appendix 4 to this Annex on an invoice or on any other commercial document that describes the originating product in sufficient detail to enable its identification. The importing Party shall not require the importer to submit a translation of the origin declaration.
3. The origin declaration shall bear the original signature of the exporter or the authorised representative under the exporter's responsibility.
4. Notwithstanding paragraph 3, the Parties shall allow:
 - (a) the use of electronic signatures or identification codes pursuant to paragraph 5 for exporters in the United Kingdom; and
 - (b) authorization numbers pursuant to Article 20 (Approved Exporter) for exporters in Iceland or Norway.
5. Each Party shall permit an origin declaration to be sent electronically and directly from the exporter in one Party to an importer in the other Party. Such an approach will allow the use of electronic signatures or identification codes.
6. The origin declaration may be completed when the products to which it relates are exported, or after exportation. An origin declaration shall be valid one year from the date of completion, or for such longer period as may be provided by the importing Party.
7. An origin declaration may apply to multiple shipments of identical products imported into a Party within the period specified in the origin declaration, which shall not exceed 12 months.
8. Notwithstanding paragraph 1, the Parties may allow forwarding agents, customs brokers and other persons to complete an origin declaration. In such cases, such persons must be empowered in writing by the exporter of the

product to complete origin declarations. They must submit the said authorisation to the competent authorities, at their request.

9. An exporter who has completed an origin declaration must keep a copy of the origin declaration and all documents supporting the originating status of the product, in paper or electronic form, for at least three years from the date of completion.
10. If an exporter has completed an origin declaration for a product referred to in paragraph 2 of Article 8 (Cumulation), the exporter must possess a completed and signed supplier's declaration in accordance with Appendix 5 to this Annex or Appendix 6 to this Annex from the supplier of the non-originating materials used in the production of the product. The customs authority of the exporting Party may, subject to its domestic requirements, allow the supplier's declaration to be completed without signature.

ARTICLE 20

Approved Exporter

1. The customs authorities of Iceland or Norway may, subject to domestic requirements, authorise an exporter of that Party (hereinafter referred to as "approved exporter") to complete origin declarations without signature.
2. An exporter who requests such authorisation must offer to the satisfaction of the customs authorities of Iceland or Norway all guarantees necessary to verify the originating status of the products as well as the fulfilment of any other requirement under this Annex.
3. The customs authorities of Iceland or Norway shall provide, to the approved exporter, an authorisation number to be included in the origin declaration instead of the signature.
4. The customs authorities of Iceland or Norway shall monitor the proper use of an authorisation and may withdraw it if the exporter no longer meets the conditions or otherwise makes improper use of it.

TITLE V

PREFERENTIAL TREATMENT

ARTICLE 21

Importation Requirements

1. Each Party shall grant preferential tariff treatment in accordance with this Agreement to originating products of a Party imported from a Party, on the basis of a claim for preferential tariff treatment made by the importer based on an origin declaration referred to in Article 19 (Origin Declaration).
2. An origin declaration must be submitted to the customs authority of the importing Party within one year from its completion or within the validity period provided by the importing Party if longer. The expiration of this period may be suspended as long as the products covered by that origin declaration remain under the customs control of the importing Party. After this period, an origin declaration may be accepted only in exceptional circumstances.
3. Notwithstanding paragraph 1, a Party may, in accordance with its domestic law, waive the requirements to present an origin declaration.
4. An importer who has been granted preferential tariff treatment must keep the origin declaration and other relevant documents for three years after the date on which preferential tariff treatment was granted, or longer if required by the law of the importing Party.

ARTICLE 22

Delayed Claims for Preferential Treatment

If a product would have qualified for preferential treatment when it was imported into a Party but the importer did not have an origin declaration at the time of importation, the importer of the product having a valid origin declaration may, within a period of time of no less than 2 years after the date of importation, apply in accordance with domestic law for a refund of duties paid as a result of the good not having been accorded preferential tariff treatment.

ARTICLE 23

Importation by Instalments

Where, at the request of an importer and in accordance with domestic laws, regulations, or published requirements of the importing Party, a dismantled or non-assembled product within the meaning of General Rule 2(a) for the interpretation of the Harmonized System is imported by instalments, a single origin declaration may be submitted to the customs authority upon importation of the first instalment. Alternatively, an origin declaration may be submitted for each imported instalment.

ARTICLE 24

Exemptions from Origin Declaration Requirements

1. Each Party may, in conformity with its law, waive the requirement to present an origin declaration for low value importations of originating goods from the other Party.
2. Each Party may exclude any importation from the provisions made under paragraph 1 when the importation is part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the requirements of this Annex related to origin declarations.
3. Each Party may set value limits for products referred to in paragraph 1 and shall exchange information with the other Parties regarding those limits.

ARTICLE 25

Record Keeping Requirements

1. The exporting Party shall require an exporter that has completed an origin declaration to keep, and to provide on request:
 - (a) a copy of the origin declaration and all supporting documents; and
 - (b) written statements from producers or suppliers which evidence the origin declaration's claim that the good is originating,
2. for three years after the completion of the origin declaration, or for such longer period of time as the exporting Party may specify.
3. Each Party shall provide that, if an exporter has based an origin declaration on a written statement from a producer or supplier, that producer or supplier shall be required to maintain records in accordance with paragraph 1.
4. The importing Party may require that an importer that has been granted preferential treatment shall keep documentation relating to the importation of

the good, including a copy of the origin declaration, for three years after the date of import, or for such longer period of time as that Party may specify.

5. Each Party shall permit, in accordance with that Party's law, importers, exporters, producers and suppliers in that Party to maintain documentation or records in any medium, provided that the documentation or records can be retrieved and printed.
6. A Party may deny preferential treatment to a good that is the subject of a verification of origin when the importer, exporter, producer or supplier of the good that is required to maintain records or documentation under this Article:
 - (a) fails to maintain records or documentation in accordance with this Annex; or
 - (b) denies access to those records or documentation.

ARTICLE 26

Cooperation of Exporters and Importers with the Customs Authority

1. Each Party shall ensure that exporters and importers benefitting from the Agreement must, within the framework of this Agreement and subject to the law of that Party, cooperate with the customs authority of that Party and submit, upon their request, supporting documents regarding the fulfilment of the requirements of this Annex.
2. The exporting Party shall ensure that an exporter who has completed an origin declaration must:
 - (a) upon request of the customs authority of that Party, submit the documents referred to in paragraph 9 of Article 19 (Origin Declaration) to that authority, which may carry out inspections and verify the exporters' or the producer's accounts and take other appropriate measures; and
 - (b) when becoming aware of or having reason to believe that an origin declaration contains incorrect information, immediately notify the importer and the customs authority of the exporting Party of any change affecting the originating status of each product covered by that origin declaration.
3. The importing Party shall ensure that an importer who has requested or has been granted preferential tariff treatment must:
 - (a) upon request of the customs authority of that Party, submit the documents referred to in paragraph 4 of Article 17 (Non-alteration) to that authority; and

- (b) when becoming aware of or having reason to believe that the origin declaration contains incorrect information, immediately notify the customs authority of that Party of any change affecting the originating status of each product covered by an origin declaration.

ARTICLE 27

Discrepancies

The customs authority of the importing Party shall not reject a claim for preferential tariff treatment due to minor errors or discrepancies in the origin declaration, or for the sole reason that an invoice was issued in a third country.

TITLE VI

ADMINISTRATIVE COOPERATION

ARTICLE 28

Verification of Origin

1. The customs authority of the exporting Party shall carry out verifications of origin declarations on request of the importing Party.
2. The verification request may question the authenticity of origin declarations, the originating status of the product concerned or the fulfilment of other requirements of this Annex. It shall identify the reasons for the inquiry and include a copy of the origin declaration and, if appropriate, any other document or information giving reason to believe that the origin declaration could be invalid.
3. The importing Party shall submit the verification request to the exporting Party within 34 months from the completion of the origin declaration. The exporting Party is not obliged to conduct verifications based on verification requests received after that deadline.
4. The customs authority of the importing Party may, subject to its domestic law, suspend preferential tariff treatment of a product covered by an origin declaration until the verification procedure has been finalised.
5. The customs authority of the exporting Party may request evidence, carry out inspections at the exporter's or producer's premises, check the exporter's and the producer's accounts and take other appropriate measures to verify compliance with this Annex.
6. The requesting Party shall be informed of the results and findings of the verification within 10 months from the date of the verification request. If the requesting Party receives no reply within that time limit, or if the reply does not clearly state whether a product is originating or whether the origin declaration is valid, the requesting Party may deny preferential tariff treatment to the consignment covered by the origin declaration in question.
7. Where the requested Party is unable to meet the deadline referred to in paragraph 6, it shall, upon request within that deadline, be granted an extension of the deadline.
8. Each Party shall provide that, if there are differences in relation to the verification procedures of this Article or in the interpretation of the rules of origin in determining whether a good qualifies as originating, and these differences cannot be resolved through consultations between the customs

authority requesting the verification and the customs authority responsible for performing the verification, and if the customs authority of the importing Party intends to make a determination of origin that is inconsistent with the results and findings of the verification provided by the customs authority of the exporting Party, the customs authority of the importing Party shall notify the customs authority of the exporting Party within 60 days of receiving those results and findings of the verification.

9. At the request of either Party, the Parties shall hold and conclude consultations within 90 days from the date of the notification referred to in paragraph 8 to resolve those differences. The period for concluding consultations may be extended on a case-by-case basis by mutual written consent between the Parties. If the differences cannot be settled by consultation between the Parties, each Party may seek to resolve these differences within the Joint Committee.

ARTICLE 29

Denial of Preferential Tariff Treatment

1. An importing Party may deny preferential tariff treatment or recover unpaid customs duties in accordance with its domestic law where a product does not meet the requirements of this Annex or where the importer or exporter fails to demonstrate compliance with the relevant requirements.
2. Slight discrepancies between the statements made in the origin declaration and those made in other documents submitted to the customs authority for customs clearance or obvious formal errors, such as typing errors in an origin declaration, shall not as such render the origin declaration invalid.
3. In all cases, the settlement of differences between the importer and the customs authority of the importing Party shall be under the law of the importing Party.

ARTICLE 30

Notifications and Cooperation

1. The Parties shall provide each other with:
 - (a) the addresses of their customs authorities responsible for verifications referred to in Article 28 (Verification of Origin) and other issues related to the implementation or application of this Annex;
 - (b) information on the use of electronic signatures and identification codes referred to in Article 19 (Origin Declaration), and authorisation numbers referred to in Article 20 (Approved Exporter); and

- (c) information on the interpretation, application and administration of this Annex.
- 2. The Parties shall endeavour to resolve technical matters related to the implementation or application of this Annex, to the extent possible, through direct consultations between the customs authorities referred to in subparagraph (1)(a) or in the Sub-Committee on Trade in Goods. Disputes that cannot be settled through such consultations shall be submitted to the Joint Committee.
- 3. The Parties shall provide each other with details of the arrangements or agreements, including their dates of entry into effect, and their corresponding rules of origin, which are applied with the other countries referred to in paragraphs 1, 2 and 7 of Article 8 (Cumulation).

ARTICLE 31

Confidentiality

- 1. This Annex does not require a Party to furnish or allow access to information, the disclosure of which would impede law enforcement or would be contrary to that Party's law protecting business information.
- 2. Each Party shall maintain, in conformity with its law, the confidentiality of the information collected pursuant to this Annex and shall protect that information from disclosure that could prejudice the competitive position of the person providing the information. If the Party receiving or obtaining the information is required by its law to disclose the information, that Party shall notify the person or Party who provided that information.
- 3. Each Party shall ensure that the confidential information collected pursuant to this Annex shall not be used for purposes other than the administration and enforcement of determinations of origin and of customs matters, except with the permission of the person or Party who provided the confidential information.
- 4. Where personal data is transferred pursuant to this Annex, such transfer shall take place in accordance with the transferring Party's rules on international transfers of personal data. Where needed, each Party shall make best efforts, while respecting its rules on international transfers of personal data, to establish safeguards necessary for the transfer of personal data.
- 5. Notwithstanding paragraph 3, a Party may allow information collected pursuant to this Annex to be used in any administrative, judicial, or quasi-judicial proceedings instituted for failure to comply with customs-related law implementing this Annex. A Party shall notify the person or Party who provided the information in advance of such use.

6. The Parties shall exchange information on their respective laws for the purpose of facilitating the operation and application of paragraph 2.

TITLE VII
FINAL PROVISIONS

ARTICLE 32

Penalties

Each Party shall provide for the imposition of criminal, civil or administrative penalties for violations of its domestic law related to this Annex.

ARTICLE 33

Products in Transit or Storage

The provisions of this Annex may be applied to products which, on the date of entry into force of this Agreement, are either in transit or in temporary storage in a customs warehouse or free zone under customs control. For such products, an origin declaration may be completed retrospectively up to six months after the entry into force of this Agreement, provided that the provisions of this Annex and in particular Article 17 (Non-Alteration) have been fulfilled.

TITLE VIII

APPLICATION OF THE ANNEX

ARTICLE 34

Liechtenstein

Without prejudice to Article 2 (General Requirements), a product originating in Liechtenstein shall, due to the Customs Treaty between Liechtenstein and Switzerland, be considered as originating in Switzerland.

ARTICLE 35

Free Zones

1. Each Party shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in that Party are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By way of derogation from paragraph 1, when products originating in a Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, a new proof of origin may be issued or made out, if the treatment or processing undergone complies with this Annex.

ARTICLE 36

Republic of San Marino

Without prejudice to Article 2 (General Requirements), a product originating in the Republic of San Marino shall, due to the customs union between the European Union and the Republic of San Marino, be considered as originating in the European Union.

ARTICLE 37

Principality of Andorra

Without prejudice to Article 2 (General Requirements), a product originating in the Principality of Andorra classified under Chapters 25 to 97 shall, due to the customs union between the European Union and the Principality of Andorra, be considered as originating in the European Union.

ARTICLE 38

Ceuta and Melilla

The term “European Union” used in this Annex does not cover Ceuta and Melilla. Products originating in Ceuta and Melilla shall not be considered as originating in the European Union.

APPENDIX 1

TO ANNEX I (RULES OF ORIGIN)

INTRODUCTORY NOTES TO THE LIST IN APPENDIX 2 TO ANNEX I (RULES OF ORIGIN)

Note 1 - General Introduction

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 (Sufficient Working or Processing) of Annex I (Rules of Origin). There are four different types of rule, which vary according to the product:

- (a) through working or processing a maximum content of non-originating materials is not exceeded;
- (b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used;
- (c) a specific working and processing operation is carried out; and
- (d) working or processing is carried out on certain wholly obtained materials.

Note 2 - The Structure of the List

- 2.1. The first two columns in the list describe the product obtained. Column 1 gives the heading number or Chapter number used in the Harmonized System and column 2 gives the description of goods used in that system for that heading or Chapter. For each entry in the first two columns, a rule is specified in column 3. Where, in some cases, the entry in column 1 is preceded by an 'ex', this signifies that the rules in column 3 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a Chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 apply to all products which, under the Harmonized System, are classified in headings of the Chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3.

- 2.4. Where two alternative rules are set out in column 3, separated by “*or*”, it is at the choice of the exporter which one to use.

Note 3 - Examples of How to Apply the Rules

- 3.1. Article 5 (Sufficient Working or Processing) of Annex I (Rules of Origin), concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Party.
- 3.2. Pursuant to Article 7 (Insufficient Working or Processing) of Annex I (Rules of Origin), the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

Subject to the provision referred to in Note 3.1, the rules in the list represent the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status.

Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

If a rule provides that non-originating material, at a certain level of manufacture, may not be used, the use of materials at an earlier stage of manufacture is allowed, and the use of materials at a later stage is not.

Example: when the list-rule for Chapter 19 requires that “non-originating materials of headings 11.01 to 11.08 cannot exceed 20% weight”, the use (i.e. importation) of cereals of Chapter 10 (materials at an earlier stage of manufacture) is not limited.

- 3.3. Without prejudice to Note 3.2, where a rule uses the expression “manufacture from materials of any heading”, then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression “manufacture from materials of any heading, including other materials of heading ...” or “manufacture from materials of any heading, including other materials of the same heading as the product” means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that one or more materials may be used. It does not require that all be used.
- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy this.
- 3.6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4 - General provisions concerning certain agricultural goods

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10 and 12 and heading 24.01 which are grown or harvested in a Party shall be treated as originating in that Party, even if grown from imported seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants.
- 4.2. In cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of headings 17.01 (sucrose) and 17.02 (e.g. fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 - Terminology used in respect of certain textile products

- 5.1. The term “natural fibres” is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term “natural fibres” includes horsehair of heading 05.11, silk of headings 50.02 and 50.03, as well as wool-fibres and fine or coarse animal hair of headings 51.01 to 51.05, cotton fibres of headings 52.01 to 52.03, and other vegetable fibres of headings 53.01 to 53.05.
- 5.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 55.01 to 55.07.

- 5.5. Printing (when combined with Weaving, Knitting/Crocheting, Tufting or Flocking) is defined as a technique by which an objectively assessed function, like colour, design or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques.
- 5.6. Printing (as a standalone operation) is defined as a technique by which an objectively assessed function, like colour, design or technical performance, is given to a textile substrate with a permanent character, using screen, roller, digital or transfer techniques combined with at least two preparatory/finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the materials used does not exceed 50% of the ex-works price of the product.

Note 6 - Tolerances applicable to products made of a mixture of textile materials

- 6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product which, taken together, represent 15% or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4.)
- 6.2. However, the tolerance mentioned in Note 6.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk;
- wool;
- coarse animal hair;
- fine animal hair;
- horsehair;
- cotton;
- paper-making materials and paper;
- flax;
- true hemp;
- jute and other textile bast fibres;
- sisal and other textile fibres of the genus Agave;
- coconut, abaca, ramie and other vegetable textile fibres;
- synthetic man-made filament fibres of polypropylene;
- synthetic man-made filament fibres of polyester;
- synthetic man-made filament fibres of polyamide;

- synthetic man-made filament fibres of polyacrylonitrile;
 - synthetic man-made filament fibres of polyimide;
 - synthetic man-made filament fibres of polytetrafluoroethylene;
 - synthetic man-made filament fibres of poly(phenylene sulphide);
 - synthetic man-made filament fibres of poly(vinyl chloride);
 - other synthetic man-made filament fibres;
 - artificial man-made filament fibres of viscose;
 - other artificial man-made filament fibres;
 - current-conducting filaments;
 - synthetic man-made staple fibres of polypropylene;
 - synthetic man-made staple fibres of polyester;
 - synthetic man-made staple fibres of polyamide;
 - synthetic man-made staple fibres of polyacrylonitrile;
 - synthetic man-made staple fibres of polyimide;
 - synthetic man-made staple fibres of polytetrafluoroethylene;
 - synthetic man-made staple fibres of poly(phenylene sulphide);
 - synthetic man-made staple fibres of poly(vinyl chloride);
 - other synthetic man-made staple fibres;
 - artificial man-made staple fibres of viscose;
 - other artificial man-made staple fibres;
 - yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;
 - products of heading 56.05 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;
 - other products of heading 56.05;
 - glass fibres;
 - metal fibres;
 - mineral fibres.
- 6.3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, this tolerance is 20% in respect of this yarn.
- 6.4. In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder,

of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, this tolerance is 30% in respect of this strip.

Note 7 - Other tolerances applicable to certain textile products

- 7.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 15% of the ex-works price of the product.
- 7.2. Without prejudice to Note 7.3, materials which are not classified within Chapters 50 to 63 may be used freely in the manufacture of textile products, whether or not they contain textiles.
- 7.3. Where a percentage rule applies, the value of non-originating materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

- 8.1 For the purposes of headings ex 27.07 and 27.13, the “specific processes” are the following:
 - (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation; and
 - (i) isomerisation.
- 8.2 For the purposes of headings 27.10, 27.11 and 27.12, the “specific processes” are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation;
- (j) in respect of heavy oils of heading ex 27.10 only, desulphurisation with hydrogen, resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266-59 T method);
- (k) in respect of products of heading 27.10 only, deparaffining by a process other than filtering;
- (l) in respect of heavy oils of heading ex 27.10 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 27.10 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
- (m) in respect of fuel oils of heading ex 27.10 only, atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 27.10 only, treatment by means of a high-frequency electrical brush discharge; and
- (o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 27.12 only, de-oiling by fractional crystallisation.

- 8.3 For the purposes of headings ex 27.07 and 27.13, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

Note 9 - Definition of specific processes and simple operations carried out in respect of certain products

- 9.1. Products falling within Chapter 30 obtained in a Party by using cell cultures shall be considered as originating in that Party. "Cell culture" is defined as the cultivation of human, animal and plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, pH) outside a living organism.

- 9.2. Products falling within Chapters 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 33.01, 3302.10) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26) obtained in a Party by fermentation shall be considered as originating in that Party.

- **Fermentation:** "Fermentation" is a biotechnological process in which human, animal or plant cells, bacteria, yeasts, fungi or enzymes are used to produce products falling within Chapters 29 to 39.

- 9.3. The following processing operations are considered sufficient according to paragraph 1 of Article 5 (Sufficient Working or Processing) for products falling within Chapters 28, 29 (except for: 2905.43-2905.44), 30, 32, 33 (except for: 3302.10, 33.01) 34, 35 (except for: 35.01, 3502.11-3502.19, 3502.20, 35.05), 36, 37, 38 (except for: 3809.10, 38.23, 3824.60, 38.26) and 39 (except for: 39.16-39.26):

- **Chemical reaction:** A "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule. A chemical reaction may be expressed by a change of the "CAS number".

The following processes should not be considered for purposes of origin: (a) dissolving in water or other solvents; (b) the elimination of solvents including solvent water; or (c) the addition or elimination of water of crystallization.

A chemical reaction as defined above is to be considered as origin conferring.

- **Mixtures and Blends:** The deliberate and proportionally controlled mixing or blending (including dispersing) of materials, other than the addition of diluents, to conform to predetermined specifications which

results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is to be considered as origin conferring.

- **Purification:** Purification is to be considered as origin conferring provided that the purification occurs in one or both of the Parties and results in one of the following criteria being satisfied:
 - (a) purification of a good resulting in the elimination of at least 80% of the content of existing impurities; or
 - (b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
 - (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (iii) elements and components for use in micro-electronics;
 - (iv) specialised optical uses;
 - (v) biotechnical use (e.g. in cell culturing, in genetic technology, or as a catalyst);
 - (vi) carriers used in a separation process; or
 - (vii) nuclear grade uses.
- **Change in particle size:** The deliberate and controlled modification in particle size of a good, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area which is relevant to the purposes of the resulting good, and having different physical or chemical characteristics from the input materials is to be considered as origin conferring.
- **Standard materials:** Standard materials (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer. The production of standard materials is to be considered as origin conferring.
- **Isomer separation:** The isolation or separation of isomers from a mixture of isomers is to be considered as origin conferring.

APPENDIX 2

TO ANNEX I (RULES OF ORIGIN)

LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO OBTAIN ORIGINATING STATUS

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this Chapter is wholly obtained
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all materials of Chapter 3 used are wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used are wholly obtained
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture from materials of any heading

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 0511.91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten	Manufacture in which all the materials of Chapters 8, 10 and 11, headings 07.01, 07.14, 23.02 and 23.03, and sub-heading 0710.10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture from materials of any heading

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 13.02	Pectic substances, pectinates and pectates	Manufacture from materials of any heading and in which the weight of sugar used does not exceed 40% of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product
15.04 to 15.06	Fats and oils and their fractions, of fish or marine mammals; wool grease and fatty substances derived therefrom (including lanolin); other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading
15.08	Groundnut oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
15.09 and 15.10	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 15.12	Sunflower seed oils and their fractions - for technical or industrial uses other than the manufacture of foodstuffs for human consumption - other	Manufacture from materials of any heading, except that of the product Manufacture in which all the vegetable materials used are wholly obtained
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any subheading, except that of the product
ex 15.16	Fats and oils and their fractions, of fish	Manufacture from materials of any heading
15.20	Glycerol, crude; glycerol waters and glycerol lyes	Manufacture from materials of any heading
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 2, 3 and 16 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
17.02	<p>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:</p> <ul style="list-style-type: none"> - Chemically-pure maltose and fructose - Other 	<p>Manufacture from materials of any heading, including other materials of heading 17.02</p> <p>Manufacture from materials of any heading, except that of the product, in which the weight of the materials of heading 11.01 to 11.08, 17.01 and 17.03 used does not exceed 30% of the weight of the final product</p>
17.04	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> -the weight of sugar used does not exceed 40% of the weight of the final product or - the value of sugar used does not exceed 30% of the ex-works price of the product
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 18.06	Chocolate and other food preparations containing cocoa; except for:	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <p>the weight of sugar used does not exceed 40% of the weight of the final product</p> <p>or</p> <p>- the value of sugar used does not exceed 30% of the ex-works price of the product</p>
1806.10	Cocoa powder, containing added sugar or other sweetening matters	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
19.01	<p>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:</p> <ul style="list-style-type: none"> - Malt extract - Other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture from materials of any heading, except that of the product, in which the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product</p>
19.02	<p>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</p>	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product, and - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 11.08
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which: - the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product, and - the weight of sugar used does not exceed 40% of the weight of the final product
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 10.06 and 11.01 to 11.08 used does not exceed 20% of the weight of the final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product
20.02 and 20.03	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product, in which all the materials of Chapter 7 used are wholly obtained

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex 20.08	Products, other than: - Nuts, not containing added sugar or spirits - Peanut butter; mixtures based on cereals; palm hearts; maize (corn) - Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40% of the weight of the final product
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
21.03	<ul style="list-style-type: none"> - Sauces and preparations therefor; mixed condiments and mixed seasonings - Mustard flour and meal and prepared mustard 	<p>Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from materials of any heading</p>
21.05	Ice cream and other edible ice, whether or not containing cocoa	<p>Manufacture from materials of any heading, except that of the product, in which:</p> <ul style="list-style-type: none"> - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product and - the combined weight of sugar and of the materials of Chapter 4 used does not exceed 60% of the weight of the final product
21.06	Food preparations not elsewhere specified or included	Manufacture from materials of any heading, except that of the product, in which the weight of sugar used does not exceed 40 % of the weight of the final product
ex Chapter 22	Beverages, spirits and vinegar, except for:	Manufacture from materials of any heading, except that of the product, in which all the materials of sub-headings 0806.10, 2009.61, 2009.69 used are wholly obtained
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
22.07 and 22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of higher or less than 80% vol; spirits, liqueurs and other spirituous beverages	Manufacture from materials of any heading, except heading 22.07 or 22.08, in which all the materials of sub-headings 0806.10, 2009.61, 2009.69 used are wholly obtained
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
23.09	Preparations of a kind used in animal feeding	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 3 used are wholly obtained, - the weight of materials of Chapters 10 and 11 and headings 23.02 and 23.03 used does not exceed 20% of the weight of the final product, - the individual weight of sugar and the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 50% of the weight of the final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of heading 24.01 does not exceed 30% of the total weight of materials of Chapter 24 used
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials of heading 24.01 are wholly obtained

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 24.02	Cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of smoking tobacco of sub-heading 2403.19, in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained
ex 24.03	Products intended for inhalation through heated delivery or other means, without combustion	Manufacture from materials of any heading, except that of the product, in which at least 10% by weight of all materials of heading 24.01 used is wholly obtained
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 25.19	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 27.07	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	<p>Operations of refining and/or one or more specific process(es)¹</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product</p>

¹ For the special conditions relating to 'specific processes', see Introductory Notes 8.1 and 8.3.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
27.10	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ² or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
27.11	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ³ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

² For the special conditions relating to 'specific processes', see Introductory Note 8.2.

³ For the special conditions relating to 'specific processes', see Introductory Note 8.2.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
27.12	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁴ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ⁵ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product

⁴ For the special conditions relating to 'specific Processes', see Introductory Note 8.2.

⁵ For the special conditions relating to 'specific Processes', see Introductory Notes 8.1 and 8.3.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 29	Organic chemicals; except for:	<p>Specific process(es)⁶</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

⁶ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 29.01	Acyclic hydrocarbons for use as power or heating fuels	<p>Specific process(es)⁷</p> <p>or</p> <p>Operations of refining and/or one or more specific process(es)⁸</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product</p>
ex 29.02	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	<p>Specific process(es)⁹</p> <p>or</p> <p>Operations of refining and/or one or more specific process(es)¹⁰</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product</p>

⁷ See Introductory Note 9.

⁸ For the special conditions relating to 'specific processes', see Introductory Note 9.

⁹ See Introductory Note 9.

¹⁰ For the special conditions relating to 'specific processes', see Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 29.05	Metal alcoholates of alcohols of this heading and of ethanol	<p>Specific process(es)¹¹</p> <p>or</p> <p>Manufacture from materials of any heading, including other materials of heading 29.05. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 30	Pharmaceutical products	<p>Specific process(es)¹²</p> <p>or</p> <p>Manufacture from materials of any heading</p>
Chapter 31	Fertilizers	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

¹¹ See Introductory Note 9.

¹² See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks;	<p>Specific process(es)¹³</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations;	<p>Specific process(es)¹⁴</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

¹³ See Introductory Note 9.

¹⁴ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster;	<p>Specific process(es)¹⁵</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes;	<p>Specific process(es)¹⁶</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>

¹⁵ See Introductory Note 9.

¹⁶ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	<p>Specific process(es)¹⁷</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 37	Photographic or cinematographic goods	<p>Specific process(es)¹⁸</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

¹⁷ See Introductory Note 9.

¹⁸ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 38	Miscellaneous chemical products; except for:	<p>Specific process(es)¹⁹</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:	

¹⁹ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	-Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Specific process(es) ²⁰ or Manufacture in which the value of all the materials of heading 38.11 used does not exceed 50% of the ex-works price of the product
ex 3824.99 and ex 3826.00	Biodiesel	Manufacture in which biodiesel is obtained through transesterification and/or esterification or through hydro-treatment
Chapter 39	Plastics and articles thereof	Specific process(es) ²¹ or Manufacture from materials of any heading, except that of the product. However, materials of the same subheading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

²⁰ See Introductory Note 9.

²¹ See Introductory Note 9.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 40	Rubber and articles thereof; except for:	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 40.12	Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product
41.04 to 41.06	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	<p>Re-tanning of tanned leather</p> <p>or</p> <p>Manufacture from materials of any heading, except that of the product</p>
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 43.02	Tanned or dressed furskins, assembled:	
	- Plates, crosses and similar forms.	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins
	- Other	Manufacture from non-assembled, tanned or dressed furskins
43.03	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 43.02
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 44.07	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 44.08	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 44.10 ex 44.13	to Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 44.15	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 44.18	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used
	- Beadings and mouldings	Beading or moulding
ex 44.21	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 44.09
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	<p>Manufacture from materials of any heading except that of the product</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product
ex 50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garmetted stock), carded or combed	Carding or combing of silk waste
50.04 to ex 50.06	Silk yarn and yarn spun from silk waste	<p>(²²) Spinning of natural fibres or Extrusion of man-made continuous filament combined with spinning or Extrusion of man-made continuous filament combined with twisting or Twisting combined with any mechanical operation</p>

²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
50.07	Woven fabrics of silk or of silk waste	<p>(²³) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product

²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
51.06 to 51.10	Yarn of wool, of fine or coarse animal hair or of horsehair	⁽²⁴⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
51.11 to 51.13	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	<p>(²⁵) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
52.04 to 52.07	Yarn and thread of cotton	⁽²⁶⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
52.08 to 52.12	Woven fabrics of cotton	<p>(²⁷) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product

²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
53.06 to 53.08	Yarn of other vegetable textile fibres; paper yarn	⁽²⁸⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
53.09 to 53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>(²⁹) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>

²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
54.01 to 54.06	Yarn, monofilament and thread of man-made filaments	⁽³⁰⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
54.07 and 54.08	Woven fabrics of man-made filament yarn	⁽³¹⁾ Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Yarn dyeing combined with weaving or Weaving combined with dyeing or with coating or with laminating or Weaving combined with printing or Printing (as standalone operation)
55.01 to 55.07	Man-made staple fibres	Extrusion of man-made fibres

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
55.08 to 55.11	Yarn and sewing thread of man-made staple fibres	⁽³²⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
55.12 to 55.16	Woven fabrics of man-made staple fibres:	<p>(³³) Spinning of natural and/or man-made staple fibres combined with weaving or Extrusion of man-made filament yarn combined with weaving or Twisting or any mechanical operation combined with weaving or Weaving combined with dyeing or with coating or with laminating or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	(34) Spinning of natural fibres or Extrusion of man-made fibres combined with spinning
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps	Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Flocking combined with dyeing or printing or Coating, flocking, laminating, or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product
56.02	Felt, whether or not impregnated, coated, covered or laminated:	

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	<p style="text-align: center;">– Needleloom felt</p>	<p>⁽³⁵⁾ Extrusion of man-made fibres combined with fabric formation, However: – polypropylene filament of heading 54.02, – polypropylene fibres of heading 55.03 or 55.06, or – polypropylene filament tow of heading 55.01, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product or Non-woven fabric formation alone in the case of felt made from natural fibres</p>
	<p style="text-align: center;">– Other</p>	<p>⁽³⁶⁾ Extrusion of man-made fibres combined with fabric formation, or Non-woven fabric formation alone in the case of other felt made from natural fibres</p>

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
56.03	Nonwovens whether or not impregnated, coated, covered or laminated	
5603.11 to 5603.14	Nonwovens whether or not impregnated, coated, covered or laminated of man-made filaments	Manufacture from - directionally or randomly oriented filaments or - substances or polymers of natural or man-made origin, followed in both cases by bonding into a nonwoven
5603.91 to 5603.94	Nonwovens whether or not impregnated, coated, covered or laminated, other than of man-made filaments	Manufacture from - directionally or randomly oriented staple fibres and/or - chopped yarns, of natural or man-made origin, followed in both cases by bonding into a nonwoven
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics:	
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Other	⁽³⁷⁾ Spinning of natural fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	⁽³⁸⁾ Spinning of natural and/or man-made staple fibres or Extrusion of man-made fibres combined with spinning or Twisting combined with any mechanical operation

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
56.06	Gimiped yarn, and strip and the like of heading 54.04 or 54.05, gimiped (other than those of heading 56.05 and gimiped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	⁽³⁹⁾ Extrusion of man-made fibres combined with spinning or Twisting combined with gimiping or Spinning of natural and/or man-made staple fibres or Flocking combined with dyeing

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 57	Carpets and other textile floor coverings:	<p>(⁴⁰) Spinning of natural and/or man-made staple fibres combined with weaving or with tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Manufacture from coir yarn or sisal yarn or jute yarn or classical ring spun viscose yarn or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Extrusion of man-made fibres combined with non-woven techniques including needle punching Jute fabric may be used as a backing.</p>

⁴⁰

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
<p>ex Chapter 58</p>	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p>	<p>(41) Spinning of natural and/or man-made staple fibres combined with weaving or tufting or Extrusion of man-made filament yarn combined with weaving or with tufting or Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Tufting combined with dyeing or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with weaving or Weaving combined with printing or Printing (as standalone operation)</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
58.05	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product
58.10	Embroidery in the piece, in strips or in motifs	Embroidering in which the value of all the materials of any heading, except that of the product, used does not exceed 50% of the ex-works price of the product
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Weaving combined with dyeing or with flocking or with coating or with laminating or with metalizing or Flocking combined with dyeing or with printing
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	- Containing not more than 90% by weight of textile materials	Weaving
	- Other	Extrusion of man-made fibres combined with weaving

⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02	Weaving combined with impregnating or with coating or with covering or with laminating or with metalizing or Weaving combined with printing or Printing (as standalone operation)
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	⁽⁴²⁾ Weaving combined with dyeing or with coating or with laminating or with metalizing Jute fabric may be used as a backing.
59.05	Textile wall coverings:	
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving, knitting or non-woven fabric formation combined with impregnating or with coating or with covering or with laminating or with metalizing

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	<p>(⁴³)</p> <p>Spinning of natural and/or man-made staple fibres combined with weaving</p> <p>or</p> <p>Extrusion of man-made filament yarn combined with weaving</p> <p>or</p> <p>Weaving, knitting or non-woven fabric formation combined with dyeing or with coating or with laminating</p> <p>or</p> <p>Weaving combined with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>	
59.06	<p>– Other</p> <p>Rubberised textile fabrics, other than those of heading 59.02:</p>	

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	<p data-bbox="651 1368 683 1744">- Knitted or crocheted fabrics</p>	<p data-bbox="352 965 384 1010">⁽⁴⁴⁾</p> <p data-bbox="408 210 480 1010">Spinning of natural and/or man-made staple fibres combined with knitting/crocheting</p> <p data-bbox="504 976 528 1010">or</p> <p data-bbox="552 210 624 1010">Extrusion of man-made filament yarn combined with knitting/crocheting</p> <p data-bbox="647 976 671 1010">or</p> <p data-bbox="695 371 727 1010">Knitting or crocheting combined with rubberising</p> <p data-bbox="751 976 775 1010">or</p> <p data-bbox="799 210 983 1010">Rubberising combined with at least two other main preparatory or finishing operations (such as calendaring, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	<p data-bbox="1023 1032 1094 1744">– Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials</p>	<p data-bbox="1038 311 1070 1010">Extrusion of man-made fibres combined with weaving</p>

⁴⁴

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	<p style="text-align: center;">– Other</p>	<p>Weaving, knitting or non-woven process combined with dyeing or with coating rubberising</p> <p>or</p> <p>Yarn dyeing combined with weaving, knitting or non-woven process</p> <p>or</p> <p>Rubberising combined with at least two other main preparatory or finishing operations (such as calendaring, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	<p>Weaving or knitting or non-woven fabric formation combined with dyeing or with printing or with coating or with impregnating or with covering</p> <p>or</p> <p>Flocking combined with dyeing or with printing</p> <p>or</p> <p>Printing (as standalone operation)</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated:	
	-Incandescent gas mantles, impregnated	Manufacture from tubular knitted/crocheted gas mantle fabric
	- Other	Manufacture from materials of any heading, except that of the product.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
59.09 to 59.11	Textile articles of a kind suitable for industrial use:	<p>(⁴⁵) Spinning of natural and/or of man-made staple fibres combined with weaving or Extrusion of man-made fibres combined with weaving or Weaving combined with dyeing or with coating or with laminating or Coating, flocking, laminating or metalizing combined with at least two other main preparatory or finishing operations (such as calendering, shrink-resistance processes, heat setting, permanent finishing) provided that the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

⁴⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 60	Knitted or crocheted fabrics	<p>⁽⁴⁶⁾ Spinning of natural and/or man-made staple fibres combined with knitting/crocheting or Extrusion of man-made filament yarn combined with knitting/crocheting or Knitting/crocheting combined with dyeing or with flocking or with coating or with laminating or with printing or Flocking combined with dyeing or with printing or Yarn dyeing combined with knitting/crocheting or Twisting or texturing combined with knitting/crocheting provided that the value of the non-twisted/non-textured yarns used does not exceed 50% of the ex-works price of the product</p>
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	

⁴⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	⁽⁴⁷⁾ ⁽⁴⁸⁾ Knitting or crocheting combined with making-up including cutting of fabric
	- Other	⁽⁴⁹⁾ Spinning of natural and/or man-made staple fibres combined with knitting or crocheting or Extrusion of man-made filament yarn combined with knitting or crocheting or Knitting and making-up in one operation
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	⁽⁵⁰⁾ ⁽⁵¹⁾ Weaving combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)

⁴⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴⁸ See Introductory Note 7.

⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵¹ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 62.02, ex 62.04 ex 62.06, ex 62.09 and ex 62.11	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	<p>⁽⁵²⁾ Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product</p>
ex 62.10 and ex 62.16	Fire-resistant equipment of fabric covered with foil of aluminised polyester	<p>⁽⁵³⁾⁽⁵⁴⁾ Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40% of the ex-works price of the product, combined with making-up including cutting of fabric</p>

⁵² See Introductory Note 7.

⁵³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁴ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	⁽⁵⁵⁾ (⁵⁶) Knitting combined with making-up including cutting of fabric or Making-up including cutting of fabric preceded by printing (as standalone operation)
62.13 and 62.14	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: – Embroidered	
		⁽⁵⁷⁾ (⁵⁸) Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product or Making-up including cutting of fabric preceded by printing (as standalone operation)

⁵⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁶ See Introductory Note 7.

⁵⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁸ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
– Other		⁽⁵⁹⁾ ⁽⁶⁰⁾ Weaving combined with making-up including cutting of fabric or Making-up preceded by printing (as standalone operation)
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12:	
– Embroidered		⁽⁶¹⁾ Weaving combined with making-up including cutting of fabric or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product or Making-up preceded by printing (as standalone operation)

⁵⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁰ See Introductory Note 7.

⁶¹ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	<ul style="list-style-type: none"> - Fire-resistant equipment of fabric covered with foil of aluminised polyester 	<p>⁽⁶²⁾ Weaving combined with making-up including cutting of fabric or Coating or laminating provided that the value of the uncoated or unlaminated fabric used does not exceed 40% of the ex-works price of the product combined with making-up including cutting of fabric</p>
	<ul style="list-style-type: none"> - Interlinings for collars and cuffs, cut out 	<p>Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex Chapter 63	<ul style="list-style-type: none"> - Other 	<p>⁽⁶³⁾ Weaving combined with making-up including cutting of fabric</p>
63.01 to 63.04	<ul style="list-style-type: none"> Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: 	<p>Manufacture from materials of any heading, except that of the product</p>

⁶² See Introductory Note 7.

⁶³ See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	– Of felt, of nonwovens	⁽⁶⁴⁾ Non-woven fabric formation combined with making-up including cutting of fabric
	- Other:	
	-- Embroidered	⁽⁶⁵⁾ ⁽⁶⁶⁾ Weaving or knitting/crocheting combined with making-up including cutting of fabric or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product
	-- Other	⁽⁶⁷⁾ ⁽⁶⁸⁾ Weaving or knitting/crocheting combined with making-up including cutting of fabric

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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See Introductory Note 7.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁸

See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
63.05	Sacks and bags, of a kind used for the packing of goods	⁽⁶⁹⁾ Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres, combined with weaving or with knitting and making-up including cutting of fabric
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
	- Of nonwovens	⁽⁷⁰⁾ ⁽⁷¹⁾ Non-woven fabric formation combined with making-up including cutting of fabric
	- Other	⁽⁷²⁾ ⁽⁷³⁾ Weaving combined with making-up including cutting of fabric
63.07	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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See Introductory Note 7.

⁷²

For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷³

See Introductory Note 7.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 64.06
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading, except that of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof:	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product
ex Chapter 70	Glass and glassware	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18)	Manufacture from materials of any heading, except that of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 71.02, ex 71.03 and ex 71.04	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture of materials of any subheading except that of the product
71.06, 71.08 and 71.10	Precious metals:	

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
	- Unwrought	Manufacture from materials of any heading, except those of headings 71.06, 71.08 and 71.10, or electrolytic, thermal or chemical separation of precious metals of heading 71.06, 71.08 or 71.10, or fusion and/or alloying of precious metals of heading 71.06, 71.08 or 71.10 with each other or with base metals or purification
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 71.07, ex 71.09 and ex 71.11	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
72.07	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05
72.08 to 72.12	Flat-rolled products of iron or non-alloy steel	Manufacture from semi-finished materials of heading 72.07
72.13 to 72.16	Bars and sections bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 72.06
72.17	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 72.07

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
7218.91 and 7218.99	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05
72.19 to 72.22	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 72.18
72.23	Wire of stainless steel	Manufacture from semi-finished materials of heading 72.18
7224.90	Semi-finished products	Manufacture from materials of heading 72.01, 72.02, 72.03, 72.04 or 72.05
72.25 to 72.28	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 72.06, 72.18 or 72.24
72.29	Wire of other alloy steel	Manufacture from semi-finished materials of heading 72.24
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 73.01	Sheet piling	Manufacture from materials of heading 72.07

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 72.06
73.04, 73.05 and 73.06	Tubes, pipes and hollow profiles, of iron or steel	Manufacture from materials of heading 72.06 to 72.12 and 72.18 or 72.24
ex73.07	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35% of the ex-works price of the product
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 73.01 may not be used.

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex 73.15	Skid chain	Manufacture in which the value of all the materials of heading 73.15 used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
74.03	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
74.08	Copper wire	Manufacture: <ul style="list-style-type: none"> - From materials of any heading, except that of the product, and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 75	Nickel and articles thereof	Manufacture from materials of any heading, except that of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 76	Aluminium and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - From materials of any heading, except that of the product, and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product
76.01	Unwrought aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> - From materials of any heading, except that of the product, and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
76.02	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product
ex 76.16	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> - From materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and - In which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 78	Lead and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 81	Other base metals; cermet; articles thereof	Manufacture from materials of any heading

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
82.06	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 82.02 to 82.05. However, tools of headings 82.02 to 82.05 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set
Chapter 83	Miscellaneous articles of base metal	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
84.25 to 84.30	<p>Pulley tackle and hoists other than skip hoists; winches and capstans; jacks:</p> <p>Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane</p> <p>Fork-lift trucks; other works trucks fitted with lifting or handling equipment</p> <p>Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics)</p> <p>Self-propelled bulldozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and roadrollers</p> <p>Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; piledrivers and pile extractors; snowploughs and snowblowers</p>	<p>Manufacture from materials of any heading, except that of the product and heading 84.31,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
84.44 to 84.47	<p>Machines for extruding, drawing, texturing or cutting man-made textile materials:</p> <p>Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47</p> <p>Weaving machines (looms):</p> <p>Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting</p>	<p>Manufacture from materials of any heading, except that of the product and heading 84.48,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
84.56 to 84.65	<p>Machine tools for working any material by removal of material,</p> <p>Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal</p> <p>Lathes for removing metal</p> <p>Machine tools</p>	<p>Manufacture from materials of any heading, except that of the product and heading 84.66,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
84.70 to 84.72	<p>Calculating machines and pocket-size data-recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers</p> <p>Automatic data-processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data</p> <p>Other office machines</p>	<p>Manufacture from materials of any heading, except that of the product and heading 84.73</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 85	<p>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:</p>	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
85.01 to 85.02	<p>Electric motors and generators</p> <p>Electric generating sets and rotary converters</p>	<p>Manufacture from materials of any heading, except that of the product and heading 85.03</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
85.19, 85.21	Sound recording or sound reproducing apparatus Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture from materials of any heading, except that of the product and heading 85.22 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.25 to 85.28	Transmission apparatus for radio-broadcasting or television, television cameras, digital cameras and video camera recorders Radar apparatus, radio navigational aid apparatus and radio remote control apparatus Reception apparatus for radio-broadcasting Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, or video recording or reproducing apparatus	Manufacture from materials of any heading, except that of the product and heading 85.29 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.35 to 85.37	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity:	Manufacture from materials of any heading, except that of the product and heading 85.38 or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
8542.31 to 8542.39	Monolithic integrated circuits	Diffusion in which integrated circuits are formed on a semi conductor substrate by the selective introduction of an appropriate dopant assembled or not and/or tested in a non-party or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
85.44 to 85.48	Insulated wire, cable and other insulated electric conductors, optical fibre cables Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, of a kind used for electrical purposes Electrical insulators of any material Insulating fittings for electrical machines, appliances or equipment, electrical conduit tubing and joints therefor, of base metal lined with insulating material Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 45% of the ex-works price of the product
87.08	Parts and accessories for vehicles of headings 87.01 to 87.05	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture from materials of any heading, except that of the product, or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 88	Aircraft, spacecraft, and parts thereof	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 89	Ships, boats and floating structures	<p>Manufacture from materials of any heading, except that of the product; however, hulls of heading 89.06 may not be used</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product</p>
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	<p>Manufacture from materials of any heading, except that of the product,</p> <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
9001.50	Spectacle lenses of other materials than glass	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture in which one of the following operations is made:</p> <ul style="list-style-type: none"> - surfacing of the semi-finished lens into a finished ophthalmic lens with optical corrective power meant to be mounted on a pair of spectacles - coating of the lens through appropriated treatments to improve vision and ensure protection of the wearer <p>or</p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

HS 2017	Description of product	Working or processing, carried out on non-originating materials, which confers originating status
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture from materials of any heading, except that of the product or Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product

APPENDIX 3

TO ANNEX I (RULES OF ORIGIN)

LIST REFERRED TO IN ARTICLE 8

1. The European Union
2. The Swiss Confederation (including the Principality of Liechtenstein)¹
3. The Kingdom of Denmark in respect of the Faroe Islands
4. The Republic of Turkey
5. The Republic of Albania
6. Bosnia and Herzegovina
7. The Republic of North Macedonia
8. Montenegro
9. The Republic of Serbia
10. The Republic of Kosovo
11. The Republic of Moldova
12. Georgia
13. Ukraine
14. The People's Democratic Republic of Algeria
15. The Arab Republic of Egypt
16. The State of Israel
17. The Hashemite Kingdom of Jordan
18. The Republic of Lebanon
19. The Kingdom of Morocco

¹ Due to the Customs Treaty between Liechtenstein and Switzerland, products originating in Liechtenstein are considered as originating in Switzerland.

20. The Syrian Arab Republic
 21. The Republic of Tunisia
 22. The Palestine Liberation Organisation for the benefit of the Palestinian Authority of the West Bank and Gaza Strip
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APPENDIX 4

TO ANNEX I (RULES OF ORIGIN)

ORIGIN DECLARATION

TEXT OF THE ORIGIN DECLARATION

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

English version

The exporter of the products covered by this document (customs authorization no.⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of⁽²⁾ preferential origin.

Icelandic version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollýfirvalda nr.⁽¹⁾), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af⁽²⁾ uppruna.

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr.⁽¹⁾) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har⁽²⁾ preferanseopprinnelse.

.....
(Place and date)⁽³⁾
.....

(Signature of the exporter; in addition the name of the person signing the
declaration has to be indicated in clear script)⁽⁴⁾

- (1) When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated (ISO-Alpha-2 code is permitted). Reference may be made to a specific column of the invoice in which the country of origin of each product is entered.
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

APPENDIX 5

TO ANNEX I (RULES OF ORIGIN)

SUPPLIER'S DECLARATION

The supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the United Kingdom, Norway, Iceland or the European Union without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in the United Kingdom, Norway, Iceland or the European Union have been used in the United Kingdom, Norway, Iceland or the European Union to produce these goods:

Description of the goods supplied ⁽¹⁾	Description of non-originating materials used	Heading of non-originating materials used ⁽²⁾	Value of non-originating materials used ⁽²⁾⁽³⁾
Total value			

2. All the other materials used in the United Kingdom, Norway Iceland or the European Union to produce these goods originate in the United Kingdom, Norway, Iceland or the European Union;

3. The following goods have undergone working or processing outside the United Kingdom, Norway or Iceland in accordance with Article 16 (Principle of Territoriality) of Annex I (Rules of Origin) to [the Agreement] and have acquired the following total value there:

Description of the goods supplied	Total value added outside the United Kingdom, Norway or Iceland ⁽⁴⁾
	(Place and Date)
	(Address and signature of the supplier; in addition the name of the person signing the declaration must be indicated in clear script.)

- (1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.

Example:

The document relates to different models of electric motor of heading 85.01 to be used in the manufacture of washing machines of heading 84.50. The nature and value of the non-originating materials used in the manufacture of these motors differ from one another. The models must therefore be differentiated in the first column and the indication in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of its products depending on which electrical motor it uses.

- (2) The indications requested in these columns should only be given if they are necessary.

Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in the United Kingdom uses fabric imported from Norway which has been obtained there by weaving non-originating yarn, it is sufficient for the United Kingdom supplier to describe in its declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron wire of heading 72.17 who has produced it from non-originating iron bars should indicate in the second column “bars of iron”. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of the non-originating bars.

- (3) “Value of non-originating materials used” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom, Norway, Iceland or the European Union. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.
- (4) “Total value added outside the United Kingdom, Norway or Iceland” shall mean all costs accumulated outside the United Kingdom, Norway or Iceland, including the value of all materials added there. The exact total added value acquired outside the United Kingdom, Norway or Iceland must be given per unit of the goods specified in the first column.

APPENDIX 6

TO ANNEX I (RULES OF ORIGIN)

LONG-TERM SUPPLIER'S DECLARATION

The long-term supplier's declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

LONG TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the United Kingdom, Norway, Iceland, or the European Union without having obtained preferential origin status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to

.....
.....⁽¹⁾ declare that:

1. The following materials which do not originate in the United Kingdom, Norway, Iceland, or the European Union have been used in the United Kingdom, Norway, Iceland, or the European Union to produce these goods:

Description of the goods supplied ⁽²⁾	Description of non-originating materials used	Heading of non-originating materials used ⁽³⁾	Value of non-originating materials used ⁽³⁾⁽⁴⁾
Total value			

2. All the other materials used in the United Kingdom, Norway Iceland or the European Union to produce these goods originate in the United Kingdom, Norway, Iceland or the European Union;

3. The following goods have undergone working or processing outside the United Kingdom, Norway or Iceland in accordance with Article 16 (Principle of Territoriality) of Annex I (Rules of Origin) to [the Agreement] and have acquired the following total value there:

Description of the goods supplied	Total value added outside the United Kingdom, Norway or Iceland ⁽⁵⁾

This declaration is valid for all subsequent consignments of these goods dispatched From.....

To.....
⁽⁶⁾

I undertake to inform.....⁽¹⁾
 immediately if this declaration is no longer valid.

(Place and Date)
(Address and signature of the supplier; in addition the name of the person signing the declaration must be indicated in clear script)

(1) Name and address of the customer.
 (2) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
 Example:

The document relates to different models of electric motor of heading 85.01 to be used in the manufacture of washing machines of heading 84.50. The nature and value of the non-originating materials used in the manufacture of these motors differ from one another. The models must therefore be differentiated in the first column and the indication in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of its products depending on which electrical motor it uses.

- (3) The indications requested in these columns should only be given if they are necessary.

Examples:

The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in the United Kingdom uses fabric imported from Norway which has been obtained there by weaving non-originating yarn, it is sufficient for the United Kingdom supplier to describe in its declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.

A producer of iron wire of heading 72.17 who has produced it from non-originating iron bars should indicate in the second column “bars of iron”. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of the non-originating bars.

- (4) “Value of non-originating materials used” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the United Kingdom, Norway, Iceland or the European Union. The exact value for each non-originating material used must be given per unit of the goods specified in the first column.

- (5) “Total value added outside the United Kingdom, Norway or Iceland” shall mean all costs accumulated outside the United Kingdom, Norway or Iceland, including the value of all materials added there. The exact total added value acquired outside the United Kingdom, Norway or Iceland must be given per unit of the goods specified in the first column.

- (6) Insert dates. The period of validity of the long-term supplier’s declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities where the long-term supplier’s declaration is made out.

ANNEX II

REFERRED TO IN PARAGRAPH 2 OF ARTICLE 2.20 (ANNEXES)
OF SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN
GOODS) OF CHAPTER 2 (TRADE IN GOODS)

ANNEX II

SCHEDULE OF TARIFF COMMITMENTS ON GOODS

COMMITMENTS OF ICELAND ON GOODS ORIGINATING IN THE UNITED
KINGDOM

REFERRED TO IN PARAGRAPH 2 OF ARTICLE 2.20 (ANNEXES) OF SECTION
2.1 (GENERAL PROVISIONS ON TRADE IN GOODS) OF CHAPTER 2 (TRADE
IN GOODS)

Explanatory Notes

The following tariff categories apply as shown in Part A in relation to the elimination or reduction of customs duties by Iceland for originating goods of the United Kingdom pursuant to Article 2.6 (Customs Duties).

- (a) There will be no preferential tariff concessions offered on originating goods where ‘X’ is marked in the preferential rate column in Iceland’s schedule. MFN rates will apply - however these goods may be covered by a preferential TRQ.
- (b) For greater certainty, where Chapters or Headings are marked 0% originating goods falling under that Chapter or Heading can be imported on zero duty.
- (c) Where ‘TRQ’ is marked an Icelandic preferential Tariff Rate Quota applies. See Part B for more detail.

Part A

Iceland's preferential tariff rates granted to the United Kingdom

The below table sets out customs duties for originating goods of the United Kingdom imported into Iceland which fall under Harmonized System (HS) Chapters 1-24 in cases where these goods benefit from preferential rates under this Agreement, as well as customs duties where applicable (in cases where the tariff is not fully liberalised) for originating goods of the United Kingdom imported into Iceland which fall under HS Chapters 25-97. Customs duties for originating goods of the United Kingdom imported into Iceland are liberalised under this Agreement for all products that fall under HS Chapters 25-97, except where listed in this Annex (whether in Part A and/or Part B).¹

CN code	Product description	Product	Preferential Rate	Notes
01	Live animals	AG	0%	
0201	Meat of bovine animals, fresh or chilled.			
0201.1000	Fresh or chilled bovine meat in carcasses and half-carcasses	AG	18% + 214 ISK/kg	
0201.2001	Fresh or chilled bovine loins and cuts thereof, with bone	AG	18% + 422 ISK/kg	
0201.2002	Fresh or chilled bovine round and cuts thereof, with bone	AG	18% + 300 ISK/kg	
0201.2003	Fresh or chilled bovine shoulders and cuts thereof, with bone	AG	18% + 189 ISK/kg	
0201.2004	Hips and cuts thereof	AG	18% + 189 ISK/kg	
0201.2005	Rack saddle and cuts thereof	AG	18% + 422 ISK/kg	
0201.2009	Fresh or chilled bovine meat cuts with bone, n.e.s.	AG	18% + 189 ISK/kg	
0201.3001	Fresh or chilled minced beef	AG	18% + 306 ISK/kg	
0201.3002	Fresh or chilled, boneless beef tenderloin	AG	18% + 877 ISK/kg	
0201.3003	Fresh or chilled, boneless beef toploin	AG	18% + 652 ISK/kg	
0201.3004	Fresh or chilled, boneless beef round	AG	18% + 608 ISK/kg	
0201.3005	Muscle of hip	AG	18% + 359 ISK/kg	
0201.3006	Muscle of rack saddle and shoulder	AG	18% + 652 ISK/kg	
0201.3009	Other, fresh or chilled boneless bovine meat	AG	18% + 359 ISK/kg	
0202	Meat of bovine animals, frozen.			
0202.1000	Frozen bovine meat in carcasses and half-carcasses	AG	18% + 214 ISK/kg	
0202.2001	Frozen bovine loins and cuts thereof, with bone	AG	18% + 422 ISK/kg	
0202.2002	Frozen bovine rounds and cuts thereof, with bone	AG	18% + 300 ISK/kg	
0202.2003	Frozen bovine shoulders and cuts thereof, with bone	AG	18% + 189 ISK/kg	
0202.2004	Hips and cuts thereof	AG	18% + 189 ISK/kg	
0202.2005	Rack saddle and cuts thereof	AG	18% + 422 ISK/kg	
0202.2009	Frozen bovine meat cuts with bone, n.e.s.	AG	18% + 189 ISK/kg	

¹ The United Kingdom and Iceland understand that the preferential tariff treatment set out in this schedule reflects the arrangements applied by Iceland in favour of originating goods of the United Kingdom pursuant to the Agreement on Trade in Goods between the United Kingdom of Great Britain and Northern Ireland, Iceland and the Kingdom of Norway, done at London, 8 December 2020, with the exception of any changes agreed by Iceland and the United Kingdom.

CN code	Product description	Product	Preferential Rate	Notes
0202.3001	Frozen minced beef	AG	18% + 306 ISK/kg	
0202.3002	Frozen, boneless beef tenderloin	AG	18% + 877 ISK/kg	
0202.3003	Frozen, boneless beef toploin	AG	18% + 652 ISK/kg	
0202.3004	Frozen, boneless bovine rounds	AG	18% + 608 ISK/kg	
0202.3005	Muscle of hip	AG	18% + 359 ISK/kg	
0202.3006	Muscle of forequarter and shoulder	AG	18% + 652 ISK/kg	
0202.3009	Other frozen, boneless bovine meat	AG	18% + 359 ISK/kg	
0203	Meat of swine, fresh, chilled or frozen.			
0203.1100	Fresh or chilled swine meat in carcasses and half-carcasses	AG	18% + 217 ISK/kg	
0203.1201	Fresh or chilled swine rounds and cuts thereof, with bone in	AG	18% + 302 ISK/kg	
0203.1209	Fresh or chilled swine shoulders and cuts thereof, with bone in	AG	18% + 278 ISK/kg	
0203.1911	Loins and cuts thereof	AG	18% + 465 ISK/kg	
0203.1912	Neck	AG	18% + 217 ISK/kg	
0203.1913	Forequarter other than neck and shoulder	AG	18% + 217 ISK/kg	
0203.1919	Other	AG	18% + 217 ISK/kg	
0203.1921	Minced	AG	18% + 274 ISK/kg	
0203.1922	Tenderloin	AG	18% + 717 ISK/kg	
0203.1923	Top loin	AG	18% + 664 ISK/kg	
0203.1924	Round	AG	18% + 613 ISK/kg	
0203.1925	Sides	AG	18% + 274 ISK/kg	
0203.1926	Neck	AG	18% + 274 ISK/kg	
0203.1927	Forequarter other than neck	AG	18% + 274 ISK/kg	
0203.1929	Other	AG	18% + 274 ISK/kg	
0203.2100	Frozen swine meat in carcasses and half-carcasses	AG	18% + 217 ISK/kg	
0203.2201	Frozen swine rounds and cuts thereof, with bone	AG	18% + 302 ISK/kg	
0203.2209	Frozen swine shoulders and cuts thereof, with bone	AG	18% + 278 ISK/kg	
0203.2911	Loins and cuts thereof	AG	18% + 465 ISK/kg	
0203.2912	Neck	AG	18% + 217 ISK/kg	
0203.2913	Forequarter, other than neck and shoulder	AG	18% + 217 ISK/kg	
0203.2919	Other	AG	18% + 217 ISK/kg	
0203.2921	Minced	AG	18% + 274 ISK/kg	
0203.2922	Tenderloin	AG	18% + 717 ISK/kg	
0203.2923	Top loin	AG	18% + 664 ISK/kg	
0203.2924	Round	AG	18% + 613 ISK/kg	
0203.2925	Sides	AG	18% + 274 ISK/kg	
0203.2926	Neck	AG	18% + 274 ISK/kg	
0203.2927	Forequarter other than neck	AG	18% + 274 ISK/kg	
0203.2929	other	AG	18% + 274 ISK/kg	
0204	Meat of sheep or goats, fresh, chilled or frozen.			
0204.1000	Fresh or chilled lamb meat in carcasses and half-carcasses	AG	18% + 164 ISK/kg	

CN code	Product description	Product	Preferential Rate	Notes
0204.2100	Fresh or chilled sheep meat in carcasses and half-carcasses	AG	18% + 164 ISK/kg	
0204.2211	Long loins with 13 ribs	AG	18% + 229 ISK/kg	
0204.2212	Other loins and cuts thereof	AG	18% + 229 ISK/kg	
0204.2213	Rounds and cuts thereof	AG	18% + 229 ISK/kg	
0204.2214	Shoulders and cuts thereof	AG	18% + 145 ISK/kg	
0204.2215	Flanks and cuts thereof	AG	18% + 145 ISK/kg	
0204.2219	Other	AG	18% + 145 ISK/kg	
0204.2301	Fresh or chilled, minced lamb or sheep meat	AG	18% + 234 ISK/kg	
0204.2302	Fresh or chilled, boneless lamb or sheep tenderloins	AG	18% + 568 ISK/kg	
0204.2303	Fresh or chilled, boneless lamb or sheep toploins	AG	18% + 530 ISK/kg	
0204.2304	Fresh or chilled, boneless lamb or sheep rounds	AG	18% + 530 ISK/kg	
0204.2305	Flanks and cuts thereof	AG	18% + 234 ISK/kg	
0204.2309	Other fresh, boneless lamb and sheep meat	AG	18% + 234 ISK/kg	
0204.3000	Frozen lamb meat in carcasses and half-carcasses	AG	18% + 164 ISK/kg	
0204.4100	Frozen sheep meat in carcasses and half-carcasses	AG	18% + 164 ISK/kg	
0204.4211	Long loins with 13 ribs	AG	18% + 229 ISK/kg	
0204.4212	Loins and cuts thereof	AG	18% + 229 ISK/kg	
0204.4213	Round and cuts thereof	AG	18% + 229 ISK/kg	
0204.4214	Shoulders and cuts thereof	AG	18% + 145 ISK/kg	
0204.4215	Flanks and cuts thereof	AG	18% + 145 ISK/kg	
0204.4219	Other	AG	18% + 145 ISK/kg	
0204.4301	Frozen, minced lamb or sheep meat	AG	18% + 234 ISK/kg	
0204.4302	Frozen, boneless lamb or sheep tenderloins	AG	18% + 568 ISK/kg	
0204.4303	Frozen, boneless lamb or sheep toploins	AG	18% + 530 ISK/kg	
0204.4304	Frozen, boneless lamb or sheep rounds	AG	18% + 530 ISK/kg	
0204.4305	Flanks and cuts thereof	AG	18% + 234 ISK/kg	
0204.4309	Other frozen, boneless lamb and sheep meat	AG	18% + 234 ISK/kg	
0204.5000	Meat of goats	AG	18% + 229 ISK/kg	
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.			
0205.0000	Fresh, chilled or frozen meat from equine animals	AG	18% + 154 ISK/kg	
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.1000	Fresh or chilled, bovine edible offal and the like	AG	18% + 253 ISK/kg	
0206.2100	Frozen bovine tongues	AG	18% + 253 ISK/kg	
0206.2200	Frozen bovine livers	AG	18% + 146 ISK/kg	
0206.2900	Other frozen, bovine edible offal and the like	AG	18% + 210 ISK/kg	
0206.3000	Fresh or chilled, edible offal and the like of swine	AG	18% + 121 ISK/kg	
0206.4100	Frozen swine livers	AG	18% + 121 ISK/kg	
0206.4900	Other frozen edible offal and the like of swine	AG	18% + 121 ISK/kg	
0206.8001	Fresh or chilled sheep heads	AG	18% + 130 ISK/kg	

CN code	Product description	Product	Preferential Rate	Notes
0206.8009	Fresh or chilled, edible offal and the like of sheep, goats and equine animals, n.e.s.	AG	18% + 130 ISK/kg	
0206.9001	Frozen singed sheep heads	AG	18% + 130 ISK/kg	
0206.9009	Frozen, edible offal and the like of sheep, goats and equine animals, n.e.s.	AG	18% + 130 ISK/kg	
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
0207.1100	Fresh or chilled, uncut meat of <i>Gallus domesticus</i> fowl	AG	18% + 362 ISK/kg	
0207.1200	Frozen uncut meat of <i>Gallus domesticus</i> fowl	AG	18% + 263 ISK/kg	
0207.1301	Fresh or chilled, boneless meat of <i>Gallus domesticus</i> fowl in slices or pieces	AG	18% + 540 ISK/kg	
0207.1302	Fresh or chilled livers of <i>Gallus domesticus</i> fowl	AG	18% + 299 ISK/kg	
0207.1309	Fresh or chilled meat of <i>Gallus domesticus</i> fowl in slices or pieces with bone	AG	18% + 263 ISK/kg	
0207.1401	Frozen, boneless meat of <i>Gallus domesticus</i> fowl in slices or pieces	AG	18% + 540 ISK/kg	
0207.1402	Frozen livers of <i>Gallus domesticus</i> fowl	AG	12% + 299 ISK/kg	
0207.1409	Frozen meat of <i>Gallus domesticus</i> fowl in slices or pieces with bone	AG	18% + 263 ISK/kg	
0207.2400	Fresh or chilled, uncut meat of domestic turkeys	AG	18% + 362 ISK/kg	
0207.2500	Frozen meat of domestic turkeys	AG	18% + 362 ISK/kg	
0207.2601	Fresh or chilled boneless meat of turkeys in slices or pieces	AG	18% + 299 ISK/kg	
0207.2602	Fresh liver of turkeys	AG	18% + 299 ISK/kg	
0207.2609	Fresh or chilled meat of turkeys in slices or pieces with bone	AG	18% + 299 ISK/kg	
0207.2701	Frozen, boneless meat of turkeys in slices or pieces	AG	18% + 600 ISK/kg	
0207.2702	Frozen liver of turkeys	AG	12% + 299 ISK/kg	
0207.2709	Frozen meat cuts and offal of turkeys with bone	AG	18% + 362 ISK/kg	
0207.4100	Fresh or chilled, whole ducks	AG	18% + 362 ISK/kg	
0207.4200	Frozen, whole ducks	AG	18% + 362 ISK/kg	
0207.4300	Fresh or chilled fatty livers of ducks	AG	18% + 154 ISK/kg	
0207.4401	Fresh or chilled, boneless meat and edible offal of ducks	AG	18% + 299 ISK/kg	
0207.4402	Fresh or chilled liver of ducks other than fatty livers	AG	18% + 299 ISK/kg	
0207.4409	Fresh or chilled meat or edible offal of ducks with bone	AG	18% + 299 ISK/kg	
0207.4501	Frozen, boneless meat and edible offal of ducks	AG	18% + 600 ISK/kg	
0207.4502	Frozen livers of domestic ducks	AG	12% + 299 ISK/kg	
0207.4509	Frozen, meat and edible offal cuts of ducks with bone	AG	18% + 362 ISK/kg	
0207.5100	Fresh or chilled, whole geese	AG	18% + 362 ISK/kg	
0207.5200	Frozen, whole geese	AG	18% + 362 ISK/kg	
0207.5300	Fresh or chilled fatty livers of geese	AG	18% + 154 ISK/kg	
0207.5401	Fresh or chilled, boneless meat and edible offal of geese	AG	18% + 299 ISK/kg	
0207.5402	Fresh or chilled liver of geese other than fatty livers	AG	18% + 299 ISK/kg	
0207.5409	Fresh or chilled meat and edible offal cuts of geese with bone	AG	18% + 299 ISK/kg	
0207.5501	Frozen, boneless meat of geese	AG	18% + 600 ISK/kg	

CN code	Product description	Product	Preferential Rate	Notes
0207.5502	Frozen livers of geese	AG	12% + 299 ISK/kg	
0207.5509	Frozen, cut, boneless meat and edible offal of geese with bone	AG	18% + 362 ISK/kg	
0207.6010	Fresh, whole guinea fowls	AG	18% + 362 ISK/kg	
0207.6020	Frozen, whole guinea fowls	AG	18% + 362 ISK/kg	
0207.6030	Fresh or chilled fatty livers of guinea fowl	AG	18% + 154 ISK/kg	
0207.6041	Fresh or chilled, boneless cuts of meat and edible offal of guinea fowls	AG	18% + 299 ISK/kg	
0207.6042	Fresh or chilled liver of guinea fowls other than fatty livers	AG	18% + 299 ISK/kg	
0207.6049	Fresh or chilled meat and edible offal cuts of guinea fowl with bone	AG	18% + 299 ISK/kg	
0207.6091	Frozen boneless meat and edible offal of guinea fowls	AG	18% + 600 ISK/kg	
0207.6092	Frozen liver of guinea fowls	AG	18% + 299 ISK/kg	
0207.6099	Frozen meat cuts and edible offal with bone of guinea fowls	AG	18% + 362 ISK/kg	
0208	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.1000	Fresh, chilled or frozen meat and edible offal of rabbits or hares	AG	18% + 236 ISK/kg	
0208.3000	Fresh, chilled or frozen meat and edible offal of primates	AG	0%	
0208.4001	Frozen whale meat	AG	0%	
0208.4002	Frozen whale products, n.e.s.	AG	0%	
0208.4003	Fresh or chilled whale meat and other edible whale products	AG	0%	
0208.4004	Frozen seal meat	AG	0%	
0208.4005	Fresh, chilled or frozen meat and other products of walruses and sealions	AG	0%	
0208.4009	Fresh, chilled or frozen meat and edible offal of dolphins, porpoises, manatees and dugongs.	AG	0%	
0208.5000	Meat of reptiles (including snakes and turtles), fresh, chilled or frozen	AG	0%	
0208.6000	Meat of camels and other camelids (<i>Camelidae</i>), fresh, chilled or frozen	AG	0%	
0208.9001	Fresh, chilled or frozen pigeon meat	AG	0%	
0208.9002	Fresh, chilled or frozen pheasant meat	AG	0%	
0208.9003	Frozen ptarmigans	AG	0%	
0208.9004	Fresh, chilled or frozen deer meat	AG	0%	
0208.9007	Frozen, boneless reindeer meat	AG	0%	
0208.9008	Frozen reindeer meat in carcasses and half-carcasses	AG	0%	
0208.9009	Other frozen reindeer meat, with bone	AG	0%	
0208.9011	Frogs' legs	AG	0%	
0208.9019	Other fresh or frozen meat and edible meat offal, n.e.s.	AG	0%	
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			

CN code	Product description	Product	Preferential Rate	Notes
0209.1000	Unrendered pig fat, fresh, chilled, frozen, salted, in brine, dried or smoked	AG	0%	
0209.9000	Unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked	AG	0%	
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
0210.1100	Smoked, salted or dried hams, shoulders and cuts of swine, with bone	AG	18% + 302 ISK/kg	
0210.1200	Smoked, salted or dried bellies (streaky) of swine and cuts thereof	AG	18% + 217 ISK/kg	
0210.1901	Other smoked, boneless swine meat	AG	18% + 268 ISK/kg	
0210.1902	Other smoked swine meat, with bone	AG	18% + 717 ISK/kg	
0210.1909	Other salted, in brine or dried swine meat	AG	18% + 465 ISK/kg	
0210.2001	Salted, dried or smoked boneless bovine meat	AG	18% + 877 ISK/kg	
0210.2009	Salted, dried or smoked bovine meat with bone	AG	18% + 422 ISK/kg	
0210.9100	Salted, dried or smoked meat and edible meat offal, including flours and meals, of primates	AG	0%	
0210.9201	Salted whale meat	AG	0%	
0210.9202	Salted, dried or smoked meat and edible meat offal, including flours and meals, of seals, sealions and walruses	AG	0%	
0210.9209	Salted, dried or smoked meat and edible meat offal, including flours and meals, of dolphins, porpoises, manatees, dugongs and whales (other than salted whale meat)	AG	0%	
0210.9300	Salted, dried or smoked meat and edible meat offal, including flours and meals, of reptiles (including snakes and turtles)	AG	0%	
0210.9910	Dried or smoked poultry liver	AG	0%	
0210.9921	Salted, boneless sheep meat	AG	18% + 568 ISK/kg	
0210.9929	Salted sheep meat with bone	AG	18% + 270 ISK/kg	
0210.9931	Boneless, smoked sheep meat (hangikjöt)	AG	18% + 568 ISK/kg	
0210.9939	Smoked sheep meat with bone (hangikjöt)	AG	18% + 270 ISK/kg	
0210.9990	Smoked, salted or dried meat and edible meat offal, including flours and meals thereof, n.e.s.	AG	X	
03	Fish and crustaceans, molluscs and other aquatic invertebrates	NAMA	0%	
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.1001	Pasteurised milk with a fat content of ≤ 1%, without additional material	AG	X	
0401.1009	Other milk with a fat content of ≤ 1%, without additional material	AG	X	

CN code	Product description	Product	Preferential Rate	Notes
0401.2001	Pasteurised milk with a fat content of > 1% but <= 6%, without additional material	AG	X	
0401.2008	Breast milk for infants	AG	X	
0401.2009	Other milk with a fat content of > 1% but <= 6%, without additional material	AG	X	
0401.4001	Pasteurised cream with a fat content of > 6% and <= 10%, without additional material	AG	X	
0401.4009	Unpasteurised cream with a fat content of > 6% and <= 10%, without additional material	AG	X	
0401.5001	Pasteurised cream with a fat content of > 10%, without additional material	AG	X	
0401.5009	Unpasteurised cream with a fat content of > 10%, without additional material	AG	X	
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.1010	Unsweetened powdered milk with a fat content of <= 1.5% (powdered skimmed milk)	AG	X	
0402.1090	Powdered milk with a fat content of <= 1.5% (powdered skimmed milk) containing added sugar or other sweetening substances	AG	X	
0402.2100	Powdered milk and cream with a fat content of > 1.5%, without additional material	AG	X	
0402.2900	Other powdered milk and cream, with a fat content of > 1.5%	AG	X	
0402.9100	Other milk and cream, without sweeteners	AG	X	
0402.9900	Other milk and cream	AG	X	
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.1011	Yogurt containing cocoa	AG	0% + 53 ISK/kg	
0403.1012	Yogurt containing fruits or nuts	AG	0% + 53 ISK/kg	
0403.1013	Other flavoured yogurt	AG	0% + 53 ISK/kg	
0403.1019	Other yogurt	AG	0% + 53 ISK/kg	
0403.1021	Beverage yogurt containing cocoa	AG	0% + 51 ISK/kg	
0403.1022	Beverage yogurt containing fruits or nuts	AG	0% + 51 ISK/kg	
0403.1023	Other flavoured beverage yogurt	AG	0% + 51 ISK/kg	
0403.1029	Other beverage yogurt	AG	0% + 51 ISK/kg	
0403.9011	Other acidified, curdled or fermented milk products containing cocoa	AG	0% + 45 ISK/kg	
0403.9012	Other acidified, curdled or fermented milk products containing fruit or nuts	AG	0% + 45 ISK/kg	
0403.9013	Other acidified, curdled or fermented flavoured milk products	AG	0% + 45 ISK/kg	
0403.9014	Other acidified, curdled or fermented flavoured milk products, with a fat content of > 6%	AG	X	

CN code	Product description	Product	Preferential Rate	Notes
0403.9019	Other acidified, curdled or fermented flavoured milk products	AG	0% + 51 ISK/kg	
0403.9021	Other acidified, curdled or fermented flavoured milk products beverages, containing cocoa	AG	0% + 45 ISK/kg	
0403.9022	Other acidified, curdled or fermented flavoured milk products beverages, containing fruits and nuts	AG	0% + 45 ISK/kg	
0403.9023	Other acidified, curdled or fermented flavoured milk products beverages, flavoured	AG	0% + 45 ISK/kg	
0403.9029	Other milk beverages	AG	0% + 45 ISK/kg	
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.1010	Whey and modified whey, whether or not concentrated or sweetened	AG	X	
0404.1020	Unsweetened whey and modified whey, whether or not concentrated	AG	X	
0404.9000	Other whey	AG	X	
0405	Butter and other fats and oils derived from milk; dairy spreads.			
0405.1000	Butter	AG	X	
0405.2000	Dairy spreads	AG	X	
0405.9000	Other fats or oils derived from milk	AG	X	
0406	Cheese and curd.			
0406.1011	Milk curds (skyr) containing added sugar or other sweetening substances	AG	X	TRQ 1 / TRQ 2
0406.1019	Unsweetened milk curds (skyr)	AG	X	TRQ 1 / TRQ 2
0406.1090	Other fresh cheese, whey cheese and curd	AG	X	TRQ 1 / TRQ 2
0406.2000	Grated cheese	AG	X	TRQ 1 / TRQ 2
0406.3000	Fully processed cheese	AG	X	TRQ 1 / TRQ 2
0406.4000	Blue-veined cheese	AG	X	TRQ 1 / TRQ 2
0406.9000	Other cheese	AG	X	TRQ 1 / TRQ 2
0407	Birds' eggs, in shell, fresh, preserved or cooked.			
0407.1100	Gallus domesticus fertilised eggs for incubation	AG	0%	
0407.1900	Fertilised eggs for incubation other than those of Gallus domesticus	AG	0%	
0407.2100	Fresh unfertilised Gallus domesticus eggs, in shell	AG	X	
0407.2900	Fresh unfertilised eggs, other than those of Gallus domesticus	AG	X	
0407.9000	Birds' eggs, in shell, boiled or otherwise preserved	AG	X	
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
0408.1100	Dried egg yolks	AG	X	

CN code	Product description	Product	Preferential Rate	Notes
0408.1901	Pasteurised egg yolks with 7% salt content in => 5 kg packings	AG	0% + 39 ISK/kg	
0408.1909	Other egg yolks	AG	X	
0408.9100	Dried birds' eggs, not in shell	AG	X	
0408.9901	Boiled eggs not in shell in => 10 kg packings	AG	0% + 91 ISK/kg	
0408.9909	Other eggs not in shell	AG	X	
0409	Natural honey.			
0409.0010	Honey in packages less than 2 kg, not for resale	AG	0%	
0409.0090	Other honey	AG	0%	
0410	Edible products of animal origin, not elsewhere specified or included.			
0410.0000	Other edible products of animal origin, n.e.s.	AG	0%	
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.	AG	0%	
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	AG	0%	
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	AG	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.	AG	0%	
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	AG	0%	
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.	AG	0%	
0508	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.	NAMA	0%	
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	AG	0%	
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.1000	Bovine semen	AG	0%	
0511.9111	Fish for reduction	NAMA	0%	

CN code	Product description	Product	Preferential Rate	Notes
0511.9112	Herrings for bait, frozen	NAMA	0%	
0511.9113	Capelin for bait, frozen	NAMA	0%	
0511.9114	Salted roes, unfit for human consumption	NAMA	0%	
0511.9115	Frozen fish waste for animal fodder	NAMA	0%	
0511.9116	Fish scales, unfit for human consumption	NAMA	0%	
0511.9117	Fish bile	NAMA	0%	
0511.9121	Fish guts, n.e.s., unfit for human consumption	NAMA	0%	
0511.9122	Fish waste, n.e.s., unfit for human consumption	NAMA	0%	
0511.9123	Fertile halibut eggs	NAMA	0%	
0511.9124	Frozen fish for bait, n.e.s.	NAMA	0%	
0511.9125	Other products of fish, crustaceans, molluscs and the like, n.e.s., fit for human consumption	NAMA	0%	
0511.9129	Other products of fish, crustaceans, molluscs and the like, n.e.s., unfit for human consumption	NAMA	0%	
0511.9901	Animal blood	AG	0%	
0511.9902	Other, fit for human consumption	AG	0%	
0511.9903	Horse semen	AG	0%	
0511.9904	Ram semen	AG	0%	
0511.9905	Human semen	AG	0%	
0511.9909	Other animal products n.e.s., unfit for human consumption	AG	0%	
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	AG	0%	
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.1000	Rootless cuttings and slips	AG	0%	
0602.2000	Trees and shrubs bearing edible fruits or nuts	AG	0%	
0602.3010	Rhododendron, also grafted	AG	0%	
0602.3020	Azalea	AG	0%	
0602.4010	Roses in retail packings	AG	0%	
0602.4090	Other roses	AG	0%	
0602.9010	Mushroom spawn (Mycelium)	AG	0%	
0602.9020	Pineapple plants	AG	0%	
0602.9030	Vegetable plants and strawberry plants	AG	0%	
0602.9041	Forest trees	AG	0%	
0602.9045	Slips, rooted, and young growth (outdoor plants)	AG	0%	
0602.9049	Other shrubs and trees	AG	0%	
0602.9051	Perennial plant-like outdoor plants	AG	0%	
0602.9052	Grass sod	AG	0%	
0602.9059	Other outdoor plants	AG	0%	
0602.9070	Slips, rooted, and young growth, excluding cacti, for continued cultivation	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
0602.9081	Poinsettia (<i>Euphorbia pulcherima</i>)	AG	X	
0602.9082	French Hydrangea (<i>Hydrangea macrophylla</i>)	AG	X	
0602.9083	<i>Alstroemeria Inticancha, Dorotheanthus bellidiformis/Mesebryanthemum, Viola williamsii, Viola cornuta, Viola cornuta hybrids, Viola X-wittrockiana, osteospermum x hybridum, Argyranthemum Frutescens, Bidens Ferulifolia, Brachyscome angustifolia, Brassica olerava var. Acephala, Briza Maxima, Campanula garganica, Campanula Isophylla, Campanula Medium, Coreopsis Rosea, Cuphea Hyssopifolia, Erigeron karvinskianus, Helichrysum Stoechas, Helichrysum Angustifolia, Hordeum Jubatum, Lagururs Ovatus, Lavandula Angustifolia and Lavandula Stoechas, Papaver Communata, Plecranthus Forsteri Variagatus, Scaevola Aemula. Also: Euryopus Chrysanthemoides, Felicia Amelloides, Helichrisum Petriolare, Mecardonia, Portulaca Umbraticola, Salvia Farinacea, Angelonia Angustifolia, Primula Obconica, Ptiotus Exaltatus, Sinnigala Spesiosa, Solanium Hendersonii, Zinnia Elegans, Camaesyce, Lantana, Crossandra, Heliotropum, Iresine</i>	AG	X	
0602.9088	Potted plants not exceeding 1 m in height, excluding thistleleaves and plants of the genus <i>Bromilea</i> and the plants <i>Erica Gracilis</i> and <i>Calluna</i>	AG	X	
0602.9089	Other	AG	0%	
0602.9093	Other potted plants =< 1 m, of the genus <i>Bromilea</i> ; the plants <i>Erica Gracialis</i> and <i>Calluna</i>	AG	X	
0602.9099	Other indoor plants	AG	0%	
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0603.1100	Fresh roses	AG	X	
0603.1201	Imported from	AG	0%	
0603.1202	Fresh, cut carnations, imported between 1 May and 30 November	AG	0%	
0603.1300	Fresh, cut orchids	AG	0%	
0603.1400	Fresh, cut chrysanthemums	AG	X	
0603.1500	Fresh, cut lilies	AG	X	
0603.1901	Of the genera <i>Protea, Banksia, Leucadendron</i> and <i>Brunia</i> , fresh	AG	0%	
0603.1902	Fresh, cut branches with inedible berries or fruit, of the genera: <i>Ligustrum, Callicarpa, Gossypium, Hypericum, Ilex</i> and <i>Symphoricarpos</i>	AG	0%	
0603.1903	Fresh cut branches of <i>Forsythia</i>	AG	0%	
0603.1904	Fresh, cut spider flowers, flamingo flowers or tail flowers, wonder flowers or chinchilla and bird of paradise, imported between 1 December to 30 April	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
0603.1905	Fresh, cut spider flowers, flamingo flowers or tail flowers, wonder flowers or chinchilla and bird of paradise, imported between 1 May and 30 November	AG	0%	
0603.1906	<i>Gerbera</i>	AG	X	
0603.1907	<i>Alstromeria</i>	AG	X	
0603.1908	<i>Limonium sinatum</i>	AG	X	
0603.1911	<i>Eustoma</i>	AG	X	
0603.1912	<i>Leykoj</i>	AG	X	
0603.1913	<i>Anthirrhinum majus</i>	AG	X	
0603.1914	<i>Solidago</i>	AG	X	
0603.1915	<i>Aster</i>	AG	X	
0603.1916	<i>Gypsophilia</i>	AG	X	
0603.1917	<i>Anthurium</i>	AG	X	
0603.1918	<i>Tulipa</i>	AG	X	
0603.1999	Other fresh cut flowers	AG	X	
0603.9000	Cut, dried flowers and the like	AG	0%	
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0604.2010	Fresh mosses	AG	0%	
0604.2020	Fresh lichens	AG	0%	
0604.2030	Fresh Christmas trees without roots	AG	0%	
0604.2040	Fresh Christmas tree branches	AG	0%	
0604.2090	Fresh branches, leaves and parts of plants other than Christmas tree branches	AG	0%	
0604.9010	Reindeer moss and other mosses, dried, dyed, impregnated or otherwise prepared	AG	0%	
0604.9020	Lichens, other than fresh	AG	0%	
0604.9090	Dried branches, leaves and plant parts	AG	0%	
0701	Potatoes, fresh or chilled.			
0701.1000	Seed potatoes	AG	0% + 55 ISK/kg	
0701.9001	New baking potatoes => 65 mm	AG	0%	
0701.9009	Other new potatoes	AG	0% + 60 ISK/kg	
0702	Tomatoes, fresh or chilled.	AG	0%	
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	AG	0%	
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.1000	Fresh cauliflowers and headed broccoli	AG	0% + 176 ISK/kg	
0704.2000	Fresh brussels sprouts	AG	0%	
0704.9001	Fresh cabbage	AG	0% + 79 ISK/kg	
0704.9002	Fresh red cabbage	AG	0% + 110 ISK/kg	

CN code	Product description	Product	Preferential Rate	Notes
0704.9003	Fresh chinese cabbage	AG	0% + 206 ISK/kg	
0704.9004	Fresh broccoli	AG	0% + 282 ISK/kg	
0704.9005	Fresh curly kale	AG	0%	
0704.9009	Other fresh brassicas	AG	0%	
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	AG	0%	
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.1000	Fresh carrots and turnips	AG	0% + 136 ISK/kg	
0706.9001	Fresh carrots	AG	0% + 136 ISK/kg	
0706.9002	Fresh beetroots	AG	0% + 136 ISK/kg	
0706.9009	Other fresh root vegetables	AG	0%	
0707	Cucumbers and gherkins, fresh or chilled.	AG	0%	
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	AG	0%	
0709	Other vegetables, fresh or chilled.			
0709.2000	Fresh asparagus	AG	0%	
0709.3000	Fresh aubergines (egg-plant)	AG	0%	
0709.4000	Fresh celery other than celeriac	AG	0% + 116 ISK/kg	
0709.5100	Fresh mushrooms of the genus <i>Agaricus</i>	AG	0% + 80 ISK/kg	
0709.5901	Fresh truffles	AG	0%	
0709.5909	Other fresh mushrooms	AG	0%	
0709.6010	Pimento	AG	0%	
0709.6021	Fresh sweet bell peppers, 55 mm or less	AG	0%	
0709.6022	Fresh green bell peppers	AG	0%	
0709.6029	Other fresh bell peppers	AG	0%	
0709.6090	Other fresh capsicum or pimenta paprikas	AG	0%	
0709.7000	Fresh spinach	AG	0%	
0709.9100	Fresh artichokes	AG	0%	
0709.9200	Fresh olives	AG	0%	
0709.9301	Fresh courgettes (zucchini)	AG	0%	
0709.9309	Fresh pumpkins and gourds	AG	0%	
0709.9901	Fresh sweet corn	AG	0%	
0709.9902	Fresh parsley	AG	0%	
0709.9909	Fresh vegetables n.e.s.	AG	0%	
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.1000	Frozen potatoes	AG	X	
0710.2100	Frozen peas	AG	0%	
0710.2200	Frozen beans	AG	0%	
0710.2900	Other frozen leguminous vegetables	AG	0%	
0710.3000	Frozen spinach	AG	0%	
0710.4000	Frozen sweet corn	AG	0%	
0710.8001	Frozen bell peppers	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
0710.8003	Frozen onion	AG	0%	
0710.8009	Other frozen vegetables	AG	0%	
0710.9000	Frozen mixtures of vegetables	AG	0%	
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	AG	0%	
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	AG	0%	
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	AG	0%	
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	AG	0%	
08	Edible fruit and nuts; peel of citrus fruit or melons	AG	0%	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
0901.1100	Unroasted coffee	AG	X	
0901.1200	Unroasted decaffeinated coffee	AG	X	
0901.2101	Roasted coffee in retail packings of <= 2 kg	AG	X	
0901.2109	Other roasted coffee	AG	X	
0901.2201	Roasted decaffeinated coffee in retail packings of <= 2 kg	AG	X	
0901.2209	Other roasted decaffeinated coffee	AG	X	
0901.9000	Other coffee and coffee substitutes	AG	X	
0902	Tea, whether or not flavoured.			
0902.1000	Green tea in immediate packings of a content <= 3 kg	AG	X	
0902.2000	Other green tea	AG	X	
0902.3000	Black tea in immediate packings of a content <= 3 kg	AG	X	
0902.4000	Other black tea	AG	X	
0903	Maté.	AG	0%	
0904	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	AG	0%	
0905	Vanilla.	AG	0%	
0906	Cinnamon and cinnamon-tree flowers.	AG	0%	
0907	Cloves (whole fruit, cloves and stems).	AG	0%	
0908	Nutmeg, mace and cardamoms.	AG	0%	
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	AG	0%	
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
10	Cereals	AG	0%	
11	Products of the milling industry; malt; starches; inulin; wheat gluten	AG	0%	
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	AG	0%	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	AG	0%	
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.			
1302.1100	Opium saps and extracts	AG	0%	
1302.1201	Liquorice extract in blocks of ≥ 4 kg, and liquorice extract or liquorice powder, in containers of ≥ 3 l	AG	X	
1302.1209	Other saps and extracts of liquorice	AG	X	
1302.1300	Saps and extracts of hops	AG	X	
1302.1400	Saps and extracts of ephedra	AG	X	
1302.1901	Other vegetable saps and extracts for food preparations	AG	0%	
1302.1909	Other vegetable saps and extracts	AG	0%	
1302.2001	Pectic substances, pectinates and pectates, containing $\geq 5\%$ added sugar	AG	0%	
1302.2009	Other pectic substances, pectinates and pectates	AG	0%	
1302.3101	Modified agar-agar	AG	X	
1302.3109	Other agar-agar	AG	X	
1302.3201	Modified mucilages and thickeners from locust beans, locust bean seeds or guar seeds	AG	X	
1302.3209	Other mucilages and thickeners from locust beans, locust bean seeds or guar seeds	AG	X	
1302.3901	Other modified mucilages and thickeners	AG	X	
1302.3909	Other mucilages and thickeners	AG	X	
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	AG	0%	
1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	AG	0%	
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	AG	0%	
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	NAMA	0%	
1505	Wool grease and fatty substances derived therefrom (including lanolin).	AG	0%	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	AG	0%	
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	AG	0%	
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	AG	0%	
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	AG	0%	
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	AG	0%	
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	AG	0%	
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	AG	0%	
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	AG	0%	
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	AG	0%	
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	AG	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.			
1516.1001	Hydrogenated, re-esterified fats and oils from fish and marine mammals	NAMA	0%	
1516.1002	Other hydrogenated, re-esterified animal fats and oils	AG	0%	
1516.1009	Other hydrogenated animal fats and oils	AG	0%	
1516.2001	Hydrogenated soya bean oil	AG	0%	
1516.2002	Cotton-seed oil	AG	0%	
1516.2003	Hydrogenated oils, waxy	AG	0%	
1516.2009	Other hydrogenated vegetable fats and oils	AG	0%	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
1518	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.	AG	0%	
1520	Glycerol, crude; glycerol waters and glycerol lyes.	AG	0%	
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	AG	0%	
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	AG	0%	
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.0010	Blood and liver sausages	AG	X	
1601.0021	Dry sausages	AG	X	
1601.0022	Sausages containing > 60% of meat and the like, in addition to other ingredients	AG	X	
1601.0023	Sausages containing > 20% but <= 60% of meat and the like, in addition to other ingredients	AG	X	
1601.0029	Other sausages	AG	X	
1602	Other prepared or preserved meat, meat offal or blood.			
1602.1001	Prepared, homogenised meat products with a meat or blood content of > 60%	AG	X	TRQ 3
1602.1009	Prepared, homogenised meat products with a meat or blood content of > 20% but <= 60%	AG	X	TRQ 3
1602.2011	Liver pâté with an animal liver content of > 60%	AG	X	TRQ 3
1602.2012	Liver pâté with an animal liver content of > 20% but <= 60%	AG	X	TRQ 3
1602.2019	Other liver pâtés	AG	X	TRQ 3
1602.2021	Other animal liver products with an animal liver content of > 60%	AG	X	TRQ 3
1602.2022	Other animal liver products with an animal liver content of > 20% but <= 60%	AG	X	TRQ 3
1602.2029	Other animal liver products	AG	X	TRQ 3
1602.3101	Prepared turkey meat and meat products containing > 60% of meat and the like	AG	X	TRQ 3
1602.3102	Prepared turkey meat and meat products containing > 20% but <= 60% of meat and the like	AG	X	TRQ 3
1602.3109	Other prepared turkey meat and meat products	AG	X	TRQ 3
1602.3201	Prepared meat and meat products of <i>Gallus domesticus</i> fowls containing > 60% of meat and the like	AG	X	TRQ 3

CN code	Product description	Product	Preferential Rate	Notes
1602.3202	Prepared meat and meat products of <i>Gallus domesticus</i> fowls containing > 20% but <= 60% of meat and the like	AG	X	TRQ 3
1602.3209	Other prepared meat and meat products of <i>Gallus domesticus</i> fowls	AG	X	TRQ 3
1602.3901	Prepared meat and meat products of other poultry containing > 60% of meat and the like	AG	X	TRQ 3
1602.3902	Prepared meat and meat products of other poultry containing > 20% but <= 60% of meat and the like	AG	X	TRQ 3
1602.3909	Other prepared meat and meat products of other poultry	AG	X	TRQ 3
1602.4101	Prepared swine hams and cuts thereof, containing > 60% of meat and the like	AG	X	TRQ 3
1602.4102	Prepared swine hams and cuts thereof, containing > 20% but <= 60% of meat and the like	AG	X	TRQ 3
1602.4109	Other prepared swine hams and cuts thereof	AG	X	TRQ 3
1602.4201	Prepared swine shoulders and cuts thereof, containing > 60% of meat and the like	AG	X	TRQ 3
1602.4202	Prepared swine shoulders and cuts thereof, containing > 20% but <= 60% of meat and the like	AG	X	TRQ 3
1602.4209	Other prepared swine shoulder and cuts thereof of swine	AG	X	TRQ 3
1602.4901	Other prepared swine meat and meat products containing > 60% of meat and the like	AG	X	TRQ 3
1602.4902	Other prepared swine meat and meat products containing > 20% but <= 60% of meat and the like	AG	X	TRQ 3
1602.4909	Other prepared swine meat and meat products	AG	X	TRQ 3
1602.5001	Prepared bovine meat and meat products containing > 60% of meat and the like	AG	X	TRQ 3
1602.5002	Prepared bovine meat and meat products containing > 20% but <= 60% of meat and the like	AG	X	TRQ 3
1602.5009	Other prepared bovine meat and meat products	AG	X	TRQ 3
1602.9011	Prepared lamb meat products, including products containing any type of animal blood, containing > 60% of meat and the like	AG	X	TRQ 3
1602.9012	Prepared lamb meat products, including products containing any type of animal blood, containing > 20% but <= 60% of meat and the like	AG	X	TRQ 3
1602.9019	Prepared lamb meat products, including products containing any type of animal blood, containing <= 20% of meat and the like	AG	X	TRQ 3
1602.9021	Prepared meat products of other meats, including products containing any type of animal blood, containing > 60% of meat and the like	AG	X	TRQ 3
1602.9022	Prepared meat products of other meats, including products containing any type of animal blood, containing > 20% but <= 60% of meat and the like	AG	X	TRQ 3
1602.9029	Other prepared meat products of other meats, including products containing any type of animal blood	AG	X	TRQ 3

CN code	Product description	Product	Preferential Rate	Notes
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	NAMA	0%	
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	NAMA	0%	
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	NAMA	0%	
17	Sugars and sugar confectionery	AG	0%	
1801	Cocoa beans, whole or broken, raw or roasted.	AG	0%	
1802	Cocoa shells, husks, skins and other cocoa waste.	AG	0%	
1803	Cocoa paste, whether or not defatted			
1803.1000	Cocoa paste, not defatted	AG	X	
1803.2000	Defatted cocoa paste	AG	X	
1804	Cocoa butter, fat and oil.			
1804.0000	Cocoa butter, fat and oil	AG	X	
1805	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.0001	Unsweetened cocoa powder in <= 5 kg retail packings	AG	X	
1805.0009	Other unsweetened cocoa powder	AG	X	
1806	Chocolate and other food preparations containing cocoa.	AG	0%	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of 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.	AG	0%	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
1902.1100	Pasta containing eggs, not stuffed	AG	0%	
1902.1900	Other unstuffed pasta	AG	0%	
1902.2011	Pasta stuffed with fish and aquatic invertebrates (filling > 20%)	AG	0%	
1902.2019	Other pasta stuffed with fish and aquatic invertebrates	AG	0%	
1902.2021	Pasta stuffed with meat (filling > 20%)	AG	0% + 145 ISK/kg	
1902.2022	Pasta stuffed with meat (filling > 3% but <= 20%)	AG	0%	
1902.2029	Other pasta stuffed with meat	AG	0%	
1902.2031	Pasta stuffed with cheese (filling > 3%)	AG	0%	
1902.2039	Other pasta stuffed with cheese	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
1902.2041	Pasta stuffed with meat and cheese (filling > 20%)	AG	0%	
1902.2042	Pasta stuffed with meat and cheese (filling >= 3% but < 20%)	AG	0%	
1902.2049	Other pasta stuffed with meat and cheese	AG	0%	
1902.2050	Other stuffed pasta	AG	0%	
1902.3010	Other pasta stuffed with fish and aquatic invertebrates	AG	0%	
1902.3021	Pasta stuffed with meat (filling > 3% but <= 20%)	AG	0%	
1902.3029	Other pasta with meat	AG	0%	
1902.3031	Other pasta with cheese (cheese > 3%)	AG	0%	
1902.3039	Other pasta with cheese	AG	0%	
1902.3041	Other pasta with meat and cheese (filling > 3% but <= 20%)	AG	0%	
1902.3049	Other pasta with meat and cheese	AG	0%	
1902.3050	Other pasta	AG	0%	
1902.4010	Couscous with fish, crustaceans, molluscs and other aquatic invertebrates	AG	0%	
1902.4021	Couscous with meat (meat > 3% but <= 20%)	AG	0%	
1902.4029	Other couscous with meat	AG	0%	
1902.4030	Other couscous	AG	0%	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	AG	0%	
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.	AG	0%	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	AG	0%	
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.1000	Pickled cucumbers and gherkins	AG	0%	
2001.9001	Pickled sweet corn	AG	0%	
2001.9002	Pickled yams, sweet potatoes and the like containing >= 5% starch	AG	0%	
2001.9003	Other pickled products based on potato flour	AG	X	
2001.9004	Other pickled potatoes and products thereof	AG	X	
2001.9005	Pickled onions	AG	0%	
2001.9009	Other pickled vegetables, fruit, nuts or plant parts	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.1000	Tomatoes, whole and in pieces, prepared or preserved otherwise than by vinegar, including conserved	AG	0%	
2002.9001	Tomato purée	AG	X	
2002.9009	Tomatoes, whole, in pieces or puréed, prepared or preserved otherwise than by vinegar, including conserved	AG	X	
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	AG	0%	
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.1001	Frozen potato flour or meal, prepared or preserved otherwise than by vinegar	AG	0%	
2004.1002	Frozen sliced or cut potatoes or flakes, prepared or preserved otherwise than by vinegar	AG	46% + 0 ISK/kg	
2004.1003	Frozen products made of potato flour, prepared or preserved otherwise than by vinegar	AG	X	
2004.1009	Other frozen potatoes, prepared or preserved otherwise than by vinegar	AG	X	
2004.9001	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	AG	0%	
2004.9002	Frozen globe artichokes, prepared or preserved otherwise than by vinegar	AG	0%	
2004.9003	Frozen green or black olives, prepared or preserved otherwise than by vinegar	AG	0%	
2004.9004	Frozen green peas and beans, prepared or preserved otherwise than by vinegar	AG	0%	
2004.9005	Frozen preparations with a basis of flours of leguminous plants, prepared or preserved otherwise than by vinegar	AG	0%	
2004.9006	Other frozen vegetables and mixtures of vegetables, stuffed with meat (filling >3% but ≤ 20%), prepared or preserved otherwise than by vinegar	AG	X	
2004.9009	Other frozen vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar	AG	0%	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.1000	Homogenised vegetables (baby food), not frozen, prepared or preserved otherwise than by vinegar	AG	0%	
2005.2001	Potato flour or meal or flakes, not frozen, prepared or preserved otherwise than by vinegar	AG	0%	
2005.2002	Sliced or cut potatoes or flakes, not frozen, prepared or preserved otherwise than by vinegar	AG	46% + 0 ISK/kg	
2005.2003	Snacks, not frozen, prepared or preserved otherwise than by vinegar	AG	X	

CN code	Product description	Product	Preferential Rate	Notes
2005.2004	Products made of potato flour, not frozen, prepared or preserved otherwise than by vinegar	AG	X	
2005.2009	Other potatoes, not frozen, prepared or preserved otherwise than by vinegar	AG	X	
2005.4000	Peas, not frozen, prepared or preserved otherwise than by vinegar, including conserved	AG	0%	
2005.5100	Shelled beans, not frozen, prepared or preserved otherwise than by vinegar, including conserved	AG	0%	
2005.5900	Other beans, not frozen, prepared or preserved otherwise than by vinegar, including conserved	AG	0%	
2005.6000	Asparagus, not frozen, prepared or preserved otherwise than by vinegar, including conserved	AG	0%	
2005.7000	Olives, not frozen, prepared or preserved otherwise than by vinegar, including conserved	AG	0%	
2005.8000	Sweet corn, not frozen, prepared or preserved otherwise than by vinegar, including conserved	AG	0%	
2005.9100	Bamboo shoots	AG	0%	
2005.9901	Other vegetables and mixtures of vegetables, stuffed with meat (filling >3% but <= 20%), not frozen, prepared or preserved otherwise than by vinegar	AG	X	
2005.9909	Other vegetables and mixtures of vegetables, not frozen, prepared or preserved otherwise than by vinegar	AG	0%	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	AG	0%	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	AG	0%	
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	AG	0%	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	AG	0%	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	AG	0%	
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	AG	0%	
2104	Soups and broths and preparations therefor; homogenised composite food preparations.	AG	0%	
2105	Ice cream and other edible ice, whether or not containing cocoa.			
2105.0011	Chocolate ice cream containing > 3% milk fat	AG	18% + 66 ISK/kg	
2105.0012	Ice cream Containing > 2,25% alcohol, with or without chocolate	AG	18% + 66 ISK/kg	
2105.0019	Other ice cream containing > 3% milk fat	AG	18% + 66 ISK/kg	
2105.0021	Chocolate ice cream containing <3% milk fat; made of soya, rice, oats, nuts and/or almonds.	AG	X	
2105.0022	Ice cream made of soya, rice, oats, nuts and/or almonds, with alcohol > 2,25%, with or without chocolate	AG	X	
2105.0029	Ice cream other than chocolate ice cream containing <3% milk fat; made of soya, rice, oats, nuts and/or almonds.	AG	X	
2105.0091	Other Chocolate ice cream, n.e.s.	AG	X	
2105.0092	Other, containing alcohol > 2,25%, with or without chocolate	AG	X	
2105.0099	Other non chocolate ice cream, n.e.s.	AG	X	
2106	Food preparations not elsewhere specified or included			
2106.1000	Protein concentrates and textured protein substances	AG	0%	
2106.9011	Fruit juice, unfermented and not containing sugar, prepared otherwise than stated in 2009 in >= 50 kg containers	AG	0%	
2106.9012	Fruit juice, unfermented with added sugar or other sweetening substance, prepared otherwise than stated in 2009 in => 50 kg containers	AG	0%	
2106.9013	Fruit juices prepared otherwise than stated in 2009 in < 50 kg containers	AG	0%	
2106.9020	Prepared substances for beverages containing proteins and/or vitamins, minerals and the like together with flavouring matter and containing <50% milk products	AG	0%	
2106.9021	Prepared substances for beverages containing proteins and/or vitamins, minerals and the like together with flavouring matter and containing >50% milk products	AG	0%	
2106.9022	Flavoured or coloured syrup for making beverages	AG	0%	
2106.9023	Mixtures of plants and plant parts to make plant broths and teas	AG	0%	
2106.9024	Preparations for making beverages for infants and for dietetic purposes	AG	0%	
2106.9026	Prepared substances for beverages of ginseng extract mixed with glucose, lactose or other ingredients	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
2106.9027	Non-alcoholic concentrates, without added sugar or other sweetening substance, for the manufacture of beverages	AG	0%	
2106.9028	Non-alcoholic concentrates, with added sugar, for the manufacture of beverages	AG	0%	
2106.9029	Non-alcoholic concentrates, with added sweetening substance, for the manufacture of beverages	AG	0%	
2106.9031	Alcoholic preparations with an alcoholic strength of > 0.5% and <= 2.25% for making beverages	AG	0%	
2106.9032	Alcoholic preparations with an alcoholic strength of > 2.25% and <= 15% for making beverages	AG	0%	
2106.9033	Alcoholic preparations with an alcoholic strength of > 15% and <= 22% for making beverages	AG	0%	
2106.9034	Alcoholic preparations with an alcoholic strength of > 22% and <= 32% for making beverages	AG	0%	
2106.9035	Alcoholic preparations with an alcoholic strength of > 32% and <= 40% for making beverages	AG	0%	
2106.9036	Alcoholic preparations with an alcoholic strength of > 40% and <= 50% for making beverages	AG	0%	
2106.9037	Alcoholic preparations with an alcoholic strength of > 50% and <= 60% for making beverages	AG	0%	
2106.9038	Other alcoholic preparations for makin beverages	AG	0%	
2106.9039	Other substances for making beverages	AG	0%	
2106.9041	Powder for making desserts, containing milk powder, egg whites or egg yolks in <= 5 kg retail packings	AG	0%	
2106.9042	Powder for making desserts, not containing milk powder, egg whites or egg yolks in <= 5 kg retail packings	AG	0%	
2106.9048	Powder for making desserts, containing milk powder, egg whites or egg yolks in other packings	AG	0%	
2106.9049	Powder for making desserts, not containing milk powder, egg whites or egg yolks in other packings	AG	0%	
2106.9051	Mixtures of chemical substances and foods, such as saccharin and lactose used as sweetening matter	AG	0%	
2106.9059	Foods from fat and water containing > 15% butter or other milkfat	AG	X	
2106.9062	Stewed fruits	AG	0%	
2106.9063	Flavoured or coloured sugar syrups	AG	X	
2106.9064	Foods containing > 3% but <= 20% meat	AG	0%	
2106.9065	Fish liver oil capsules and other vitamins, n.e.s.	AG	0%	
2106.9066	Food supplements, n.e.s.	AG	0%	
2106.9067	Vegetarian cream	AG	0%	
2106.9068	Vegetarian cheese	AG	0%	
2106.9069	Foods, including chewing gum; containing nicotine	AG	X	
2106.9071	Chewing gum containing neither sugar nor cocoa	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
2106.9072	Other candy containing neither sugar nor cocoa	AG	0%	
2106.9099	Other foods, n.e.s.	AG	0%	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.1011	Mineral water and other aerated water, in disposable steel packings	AG	0%	
2201.1012	Mineral water and other aerated water, in disposable aluminium packings	AG	0%	
2201.1013	Mineral water and other aerated water, in disposable > 500 ml glass packings	AG	0%	
2201.1014	Mineral water and other aerated water, in disposable <= 500 ml glass packings	AG	0%	
2201.1015	Mineral water and other aerated water, in disposable, coloured plastic packings	AG	0%	
2201.1016	Mineral water and other aerated water, in disposable, uncoloured plastic packings	AG	0%	
2201.1019	Mineral water and carbonated water, in packings of any material not subject to deposit	AG	0%	
2201.9011	Drinking water for use in lifeboats in disposable steel packings	AG	X	
2201.9012	Drinking water for use in lifeboats in disposable aluminium packings	AG	X	
2201.9013	Drinking water for use in lifeboats in disposable > 500 ml glass packings	AG	X	
2201.9014	Drinking water for use in lifeboats in disposable =< 500 ml glass packings	AG	X	
2201.9015	Drinking water for use in lifeboats in disposable coloured plastic packings	AG	X	
2201.9016	Drinking water for use in lifeboats in disposable, uncoloured plastic packings	AG	X	
2201.9019	Drinking water for use in lifeboats, in packings of any material not subject to deposit	AG	X	
2201.9021	Other drinking water in disposable steel cans	AG	X	
2201.9022	Other drinking water in disposable aluminium cans	AG	X	
2201.9023	Other drinking water in > 500 ml disposable glass packings	AG	X	
2201.9024	Other drinking water in <= 500 ml disposable glass packings	AG	X	
2201.9025	Other drinking water in disposable, coloured plastic packings	AG	X	
2201.9026	Other drinking water in disposable, uncoloured plastic packings	AG	X	
2201.9029	Other drinking water in packings of any material not subject to deposit	AG	X	
2201.9090	Other water, ice or snow	AG	X	

CN code	Product description	Product	Preferential Rate	Notes
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.	AG	0%	
2203	Beer made from malt.	AG	0%	
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	AG	0%	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	AG	0%	
2206	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	AG	0%	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.	AG	0%	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages.			
2208.2021	Cognac in disposable steel packings	AG	X	
2208.2022	Cognac in disposable aluminium packings	AG	X	
2208.2023	Cognac in > 500 ml disposable glass packings	AG	X	
2208.2024	Cognac in <= 500 ml disposable glass packings	AG	X	
2208.2025	Cognac in disposable, coloured plastic packings	AG	X	
2208.2026	Cognac in disposable, uncoloured plastic packings	AG	X	
2208.2029	Cognac in packings of any material, not subject to deposit	AG	X	
2208.2081	Brandy, Armagnac and the like in disposable steel packings	AG	X	
2208.2082	Brandy, Armagnac and the like in disposable aluminium packings	AG	X	
2208.2083	Brandy, Armagnac and the like in > 500 ml disposable glass packings	AG	X	
2208.2084	Brandy, Armagnac and the like in <= 500 ml disposable glass packings	AG	X	
2208.2085	Brandy, Armagnac and the like in disposable coloured plastic packings	AG	X	
2208.2086	Brandy, Armagnac and the like in disposable, uncoloured plastic packings	AG	X	
2208.2089	Brandy, Armagnac and the like in packings of any material, not subject to deposit	AG	X	
2208.3011	Whisky in disposable steel packings	AG	X	
2208.3012	Whisky in disposable aluminium packings	AG	X	
2208.3013	Whisky in > 500 ml disposable glass packings	AG	X	
2208.3014	Whisky in <= 500 ml disposable glass packings	AG	X	

CN code	Product description	Product	Preferential Rate	Notes
2208.3015	Whisky in disposable, coloured plastic packings	AG	X	
2208.3016	Whisky in disposable, uncoloured plastic packings	AG	X	
2208.3019	Whisky in packings of any material, not subject to deposit	AG	X	
2208.4011	Rum and other spirits obtained by distilling fermented sugar-cane in disposable steel packings	AG	0%	
2208.4012	Rum and other spirits obtained by distilling fermented sugar-cane in disposable aluminium packings	AG	0%	
2208.4013	Rum and other spirits obtained by distilling fermented sugar-cane in > 500 ml disposable glass packings	AG	0%	
2208.4014	Rum and other spirits obtained by distilling fermented sugar-cane in <= 500 ml disposable glass packings	AG	0%	
2208.4015	Rum and other spirits obtained by distilling fermented sugar-cane in disposable coloured plastic packings	AG	0%	
2208.4016	Rum and other spirits obtained by distilling fermented sugar-cane in disposable, uncoloured plastic packings	AG	0%	
2208.4019	Rum and other spirits obtained by distilling fermented sugar-cane in packings of any material, not subject to deposit	AG	0%	
2208.5031	Gin in disposable steel packings	AG	0%	
2208.5032	Gin in disposable aluminium packings	AG	0%	
2208.5033	Gin in > 500 ml disposable glass packings	AG	0%	
2208.5034	Gin in <= 500 ml disposable glass packings	AG	0%	
2208.5035	Gin in disposable, coloured plastic packings	AG	0%	
2208.5036	Gin in disposable, uncoloured plastic packings	AG	0%	
2208.5039	Gin in packings of any material, not subject to deposit	AG	0%	
2208.5041	Geneva in disposable steel packings	AG	0%	
2208.5042	Geneva in disposable aluminium packings	AG	0%	
2208.5043	Geneva in > 500 ml disposable glass packings	AG	0%	
2208.5044	Geneva in <= 500 ml disposable glass packings	AG	0%	
2208.5045	Geneva in disposable, coloured plastic packings	AG	0%	
2208.5046	Geneva in disposable, uncoloured plastic packings	AG	0%	
2208.5049	Geneva in packings of any material, not subject to deposit	AG	0%	
2208.6011	Vodka in disposable steel packings	AG	0%	
2208.6012	Vodka in disposable aluminium packings	AG	0%	
2208.6013	Vodka in > 500 ml disposable glass packings	AG	0%	
2208.6014	Vodka in <= 500 ml disposable glass packings	AG	0%	
2208.6015	Vodka in disposable, coloured plastic packings	AG	0%	
2208.6016	Vodka in disposable, uncoloured plastic packings	AG	0%	
2208.6019	Vodka in packings of any material, not subject to deposit	AG	0%	
2208.7021	Liqueurs and cordials of an alcoholic strength of > 0.5% and <= 2.25% in disposable steel packings	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
2208.7022	Liqueurs and cordials of an alcoholic strength of > 0.5% and ≤ 2.25% in disposable aluminium packings	AG	0%	
2208.7023	Liqueurs and cordials of an alcoholic strength of > 0.5% and ≤ 2.25% in > 500 ml disposable glass packings	AG	0%	
2208.7024	Liqueurs and cordials of an alcoholic strength of > 0.5% and ≤ 2.25% in ≤ 500 ml disposable glass packings	AG	0%	
2208.7025	Liqueurs and cordials of an alcoholic strength of > 0.5% and ≤ 2.25% in disposable, coloured plastic packings	AG	0%	
2208.7026	Liqueurs and cordials of an alcoholic strength of > 0.5% and ≤ 2.25% in disposable, uncoloured plastic packings	AG	0%	
2208.7029	Liqueurs and cordials of an alcoholic strength of > 0.5% and ≤ 2.25% in packings of any material, not subject to deposit	AG	0%	
2208.7081	Liqueurs and cordials in disposable steel packings	AG	0%	
2208.7082	Liqueurs and cordials in disposable aluminium packings	AG	0%	
2208.7083	Liqueurs and cordials in > 500 ml disposable glass packings	AG	0%	
2208.7084	Liqueurs and cordials in ≤ 500 ml disposable glass packings	AG	0%	
2208.7085	Liqueurs and cordials in disposable, coloured plastic packings	AG	0%	
2208.7086	Liqueurs and cordials in disposable, uncoloured plastic packings	AG	0%	
2208.7089	Liqueurs and cordials in packings of any material, not subject to deposit	AG	0%	
2208.9021	Aqua vitae (brennivín) in disposable steel packings	AG	0%	
2208.9022	Aqua vitae (brennivín) in disposable aluminium packings	AG	0%	
2208.9023	Aqua vitae (brennivín) in > 500 ml disposable glass packings	AG	0%	
2208.9024	Aqua vitae (brennivín) in ≤ 500 ml disposable glass packings	AG	0%	
2208.9025	Aqua vitae (brennivín) in disposable, coloured plastic packings	AG	0%	
2208.9026	Aqua vitae (brennivín) in disposable, uncoloured plastic packings	AG	0%	
2208.9029	Aqua vitae (brennivín) in packings of any material, not subject to deposit	AG	0%	
2208.9031	Aquavit in disposable steel packings	AG	0%	
2208.9032	Aquavit in disposable aluminium packings	AG	0%	
2208.9033	Aquavit in > 500 ml disposable glass packings	AG	0%	
2208.9034	Aquavit in ≤ 500 ml disposable glass packings	AG	0%	
2208.9035	Aquavit in disposable, coloured plastic packings	AG	0%	
2208.9036	Aquavit in disposable, uncoloured plastic packings	AG	0%	
2208.9039	Aquavit in packings of any material, not subject to deposit	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
2208.9071	Alcoholic beverages, n.e.s., of an alcoholic strength of > 0.5% and <= 2.25% in disposable steel packings	AG	0%	
2208.9072	Alcoholic beverages, n.e.s., of an alcoholic strength of > 0.5% and <= 2.25% in disposable aluminium packings	AG	0%	
2208.9073	Alcoholic beverages, n.e.s., of an alcoholic strength of > 0.5% and <= 2.25% in > 500 ml glass packings	AG	0%	
2208.9074	Alcoholic beverages, n.e.s., of an alcoholic strength of > 0.5% and <= 2.25% in <= 500 ml glass packings	AG	0%	
2208.9075	Alcoholic beverages, n.e.s., of an alcoholic strength of > 0.5% and <= 2.25% in disposable, coloured plastic packings	AG	0%	
2208.9076	Alcoholic beverages, n.e.s., of an alcoholic strength of > 0.5% and <= 2.25% in disposable, uncoloured plastic packings	AG	0%	
2208.9079	Alcoholic beverages, n.e.s., of an alcoholic strength of > 0.5% and <= 2.25% in packings of any material, not subject to deposit	AG	0%	
2208.9081	Alcopops of an alcoholic strength of > 2.25% in disposable steel packings	AG	X	
2208.9082	Alcopops of an alcoholic strength of > 2.25% in disposable aluminium packings	AG	X	
2208.9083	Alcopops of an alcoholic strength of > 2.25% in > 500 ml disposable glass packings	AG	X	
2208.9084	Alcopops of an alcoholic strength of > 2.25% in <= 500 ml disposable glass packings	AG	X	
2208.9085	Alcopops of an alcoholic strength of > 2.25% in disposable coloured plastic packings	AG	X	
2208.9086	Alcopops of an alcoholic strength of > 2.25% in disposable uncoloured plastic packings	AG	X	
2208.9089	Alcopops of an alcoholic strength of > 2.25% in packings of any material, not subject to deposit	AG	X	
2208.9091	Alcoholic beverages, n.e.s., of an alcoholic strength of > 2.25% in disposable steel packings	AG	X	
2208.9092	Alcoholic beverages, n.e.s., of an alcoholic strength of > 2.25% in disposable aluminium packings	AG	X	
2208.9093	Alcoholic beverages, n.e.s., of an alcoholic strength of > 2.25% in > 500 ml disposable glass packings	AG	X	
2208.9094	Alcoholic beverages, n.e.s., of an alcoholic strength of > 2.25% in <= 500 ml disposable glass packings	AG	X	
2208.9095	Alcoholic beverages, n.e.s., of an alcoholic strength of > 2.25% in disposable, coloured plastic packings	AG	X	
2208.9096	Alcoholic beverages, n.e.s., of an alcoholic strength of > 2.25% in disposable, uncoloured plastic packings	AG	X	
2208.9099	Alcoholic beverages, n.e.s., of an alcoholic strength of > 2.25% in packings of any material, not subject to deposit	AG	X	

CN code	Product description	Product	Preferential Rate	Notes
2209	Vinegar and substitutes for vinegar obtained from acetic acid.	AG	0%	
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
2301.1001	Whale meal	NAMA	X	
2301.1002	Meat meal, n.e.s.	AG	0%	
2301.1009	Other flours, meals and pellets, of meat or meat offal	AG	0%	
2301.2011	Norway pout meal	NAMA	0%	
2301.2012	Blue whiting meal	NAMA	0%	
2301.2013	Demersal fish meal	NAMA	0%	
2301.2014	Herring meal	NAMA	0%	
2301.2015	Herring solubles, dried	NAMA	0%	
2301.2016	Herring solubles, not dried	NAMA	0%	
2301.2017	Capelin meal	NAMA	0%	
2301.2018	Red fish meal	NAMA	0%	
2301.2019	Cat fish meal	NAMA	0%	
2301.2021	Fish liver meal	NAMA	0%	
2301.2022	Lobster meal	NAMA	0%	
2301.2023	Shrimp meal	NAMA	0%	
2301.2029	Other meal of fish, crustaceans, aquatic invertebrates and the like	NAMA	0%	
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	AG	0%	
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	AG	0%	
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	AG	0%	
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	AG	0%	
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	AG	0%	
2307	Wine lees; argol.	AG	0%	
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	AG	0%	
2309	Preparations of a kind used in animal feeding.	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
24	Tobacco and manufactured tobacco substitutes	AG	0%	
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2905.4300	Mannitol	AG	X	
2905.4400	D-glucitol (sorbitol)	AG	X	
2905.4500	Glycerol	AG	X	
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
3301.1200	Essential oils from oranges	AG	X	
3301.1300	Essential oils from lemons	AG	X	
3301.1900	Essential oils from other citrus fruit	AG	X	
3301.2400	Essential oils from peppermint	AG	X	
3301.2500	Essential oils from other mints	AG	X	
3301.2900	Essential oils from other plants	AG	X	
3301.3000	Resinoids	AG	X	
3301.9001	Aqueous distillates and aqueous solutions of essential oils	AG	X	
3301.9009	Concentrates of essential oils in fats, in fixed oils, in waxes or the like and terpenic by-products	AG	X	
3302	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
3302.1010	Mixtures of odoriferous substances for use in food industries	AG	X	
3302.1021	Alcoholic preparations of odoriferous substances with an alcoholic strength of > 0.5% and <= 2.25%, for beverage industries	AG	0%	
3302.1022	Alcoholic preparations of odoriferous substances with an alcoholic strength of > 2.25% and <= 15%, for beverage industries	AG	X	
3302.1023	Alcoholic preparations of odoriferous substances with an alcoholic strength of > 15% and <= 22%, for beverage industries	AG	X	
3302.1024	Alcoholic preparations of odoriferous substances with an alcoholic strength of > 22% and <= 32%, for beverage industries	AG	X	

CN code	Product description	Product	Preferential Rate	Notes
3302.1025	Alcoholic preparations of odoriferous substances with an alcoholic strength of > 32% and <= 40%, for beverage industries	AG	X	
3302.1026	Alcoholic preparations of odoriferous substances with an alcoholic strength of > 40% and <= 50%, for beverage industries	AG	X	
3302.1027	Alcoholic preparations of odoriferous substances with an alcoholic strength of > 50% and <= 60%, for beverage industries	AG	X	
3302.1029	Other alcoholic preparations of odoriferous substances for beverage industries	AG	X	
3302.1030	Other preparations of odoriferous substances for beverage industries	AG	X	
3501	Casein, caseinates and other casein derivatives; casein glues			
3501.1000	Casein	AG	X	
3501.9001	Caseinates, casein derivatives and casein glues for food preparations	AG	X	
3501.9009	Other caseinates, casein derivatives and casein glues	AG	X	
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
3502.1101	Dried egg albumin for food preparation	AG	X	
3502.1109	Other dried egg albumin	AG	X	
3502.1901	Other egg albumin for food preparation	AG	X	
3502.1909	Other egg albumin	AG	X	
3502.2001	Milk albumin for food preparation	AG	X	
3502.2009	Other milk albumin	AG	X	
3502.9001	Other albumin, albuminates and albumin derivatives for food preparation	AG	X	
3502.9009	Other albumin, albuminates and albumin derivatives	AG	X	
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.			
3503.0011	Gelatin for food preparation	AG	X	
3503.0019	Other gelatin	AG	X	
3503.0021	Gelatin derivatives, isinglass and other glues of animal origin for food preparation	AG	0%	
3503.0029	Other gelatin derivatives, isinglass and other glues of animal origin	AG	0%	
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.			

CN code	Product description	Product	Preferential Rate	Notes
3504.0000	Peptones and their derivatives, other protein substances and their derivatives, and hide powder, whether or not chromed	AG	X	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.1001	Dextine starches, esterified or etherified	AG	X	
3505.1009	Other dextrins and other modified starches	AG	X	
3505.2000	Glues based on starches, dextrins or other modified starches	AG	X	
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	AG	0%	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
3823.1100	Stearic acid	AG	X	
3823.1200	Oleic acid	AG	X	
3823.1300	Tall oil fatty acids	AG	X	
3823.1900	Other industrial monocarboxylic fatty acids	AG	X	
3823.7000	Industrial fatty alcohols	AG	X	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
3824.6000	Sorbitol other than D-glucitol	AG	X	
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.2001	Whole, unsplit raw hides and skins of bovine animals for the manufacture of trawls, fresh, wet-salted or salted and treated with copper sulphate, > 8 kg and <= 16 kg	AG	X	
4101.2002	Whole, unsplit hides and skins of bovine and equine animals, which have undergone a reversible tanning process, <= 16 kg	AG	X	
4101.2003	Other hides of horses, unsplit, of a weight per skin <= 8 kg when simply dried, <= 10 kg when dry-salted, or <= 16 kg when fresh, wet-salted or otherwise preserved	AG	0%	
4101.2009	Other hides, unsplit, of a weight per skin <= 8 kg when simply dried, <= 10 kg when dry-salted, or <= 16 kg when fresh, wet-salted or otherwise preserved	AG	0%	

CN code	Product description	Product	Preferential Rate	Notes
4101.5001	Whole raw hides and skins of bovine animals for the manufacture of trawls, fresh, wet-salted, salted and treated with copper sulphate, > 16 kg	AG	X	
4101.5002	Whole hides and skins of bovine and equine animals, which have undergone a reversible tanning process, > 16 kg	AG	X	
4101.5003	Other whole raw hides and skins of equine animals, new, wet-salted, salted and treated with copper sulphate, > 16 kg	AG	0%	
4101.5009	Other whole hides and skins, of a weight exceeding 16 kg	AG	0%	
4101.9001	Other raw hides and skins of bovine animals for the manufacture of trawls, salted and treated with copper sulphate, including butts, bends and bellies	AG	X	
4101.9002	Other hides and skins of bovine animals, which have undergone a reversible tanning process, including butts, bends and bellies	AG	X	
4101.9003	Other hides of horses	AG	0%	
4101.9009	Other raw hides and skins of bovine animals, including butt, bends and bellies	AG	0%	
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment- dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	AG	0%	
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	AG	0%	
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	AG	0%	
5101	Wool, not carded or combed			
5101.1100	Shorn wool, greasy, not carded or combed	AG	X	
5101.1900	Greasy wool, not carded or combed	AG	X	
5101.2100	Shorn wool, degreased, not carded or combed	AG	X	
5101.2900	Degreased wool, not carded or combed	AG	X	
5101.3000	Carbonised wool, not carded or combed	AG	X	
5102	Fine or coarse animal hair, not carded or combed.			
5102.1100	Fine animal hair of Kashmir (cashmere) goats, not carded or combed	AG	X	
5102.1900	Other fine animal hair, not carded or combed	AG	X	
5102.2000	Coarse animal hair, not carded or combed	AG	X	

CN code	Product description	Product	Preferential Rate	Notes
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock			
5103.1000	Noils of wool or of fine animal hair	AG	X	
5103.2000	Other waste of wool or of fine animal hair	AG	X	
5103.3000	Waste of coarse animal hair	AG	X	
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.1000	Raw or retted flax	AG	X	
5301.2100	Broken or scutched flax	AG	X	
5301.2900	Flax, hackled or processed, but not spun	AG	X	
5301.3000	Flax tow and waste	AG	X	
5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.1000	True hemp raw or retted	AG	X	
5302.9000	Other true hemp, tow and waste of true hemp	AG	X	

Part B:

Iceland's preferential TRQs offered to the United Kingdom

TRQ 1: Cheese

(a) Originating goods marked with the notation "TRQ1" set out Part A shall be duty-free in the quantity of 19 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0406

TRQ 2: Cheese (PDO and PGI)

(a) Originating goods marked with the notation "TRQ2"" set out Part A shall be duty-free in the quantity of 11 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

ex0406

(c) The quota is applicable for originating goods with protected designation of origin (PDO) and/or protected by geographical indication (PGI) which fall under tariff heading 0406.

TRQ 3: Processed Meat Products

(a) Originating goods marked with the notation "TRQ3" set out Part A shall be duty-free in the quantity of 18.3 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

1602

ANNEX III

**REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.20 (ANNEXES)
OF SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN
GOODS) OF CHAPTER 2 (TRADE IN GOODS)**

ANNEX III

SCHEDULE ON TARIFF COMMITMENTS ON GOODS

COMMITMENTS OF NORWAY ON GOODS ORIGINATING IN THE UNITED KINGDOM

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.20 (ANNEXES) OF SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN GOODS) OF CHAPTER 2 (TRADE IN GOODS)

The following terms and conditions shall apply to the tariff commitments granted by Norway to the United Kingdom in accordance with this Annex:

- (a) Norway shall apply for the United Kingdom from the entry into force of the agreement the customs duties as set out in column 4a. Alternatively, Norway may in the future apply column 4b where applicable, ref NOTE4.
- (b) For originating goods classified under the tariff lines identified as “PAP” (Processed Agricultural Products according to Protocol 3 to the EEA Agreement) in column 3, the following provisions shall apply:
 - (i) In order to take account of differences in the cost of the agricultural raw materials, the duty, levied upon import, shall be based on, but not exceed, the differences between the domestic price in Norway of the agricultural raw materials incorporated into the products concerned and the world market price of those raw materials.
 - (ii) Subject to the provisions in paragraph (b)(i), Norway shall accord for products defined as PAP in column 3, originating in the United Kingdom the same treatment as given to the European Union (EU)¹. The concessions set out in 4b are the same concessions as granted to the EU as of 1 January 2020. Subject to the provisions in subparagraph (b)(i), if the concessions for these products are changed in the agreement between Norway and the EU, the United Kingdom shall simultaneously be offered identical concessions. For greater certainty, such offers shall not be subject to any conditions not contained in this Agreement.

¹ Protocol 3 to the Agreement on the European Economic Area: <https://www.efta.int/sites/default/files/documents/legal-texts/eea/the-eea-agreement/Protocols%20to%20the%20Agreement/protocol3.pdf>

- (iii) Norway shall publish the applicable import duties for processed agricultural products on the website of the EFTA Secretariat in the English language
- (iv) Norway shall notify the United Kingdom at an early stage, and in any event before their entry into force, of all measures applied under subparagraphs (b)(i) and (b)(ii) above.
- (c) Norway shall accord duty-free market access to fish feed and raw materials for making fish feed, originating in the United Kingdom. Duty-free access is granted based on an end-use criteria of whether the product is used for fish feed, or to produce fish feed.

Norway has categorised tariff lines in this schedule according to the following definitions as used by Norway:

Agricultural and non-agricultural products (NAMA) are defined according to the WTO Agreement on Agriculture, Annex 1. Basic agricultural products (BAP) are agricultural products outside the scope of Protocol 3 to the EEA Agreement.

NAMA = Non-agricultural products

BAP = Basic agricultural products

PAP = Processed agricultural products. For processed agricultural products (PAP) marked with “*” Norway calculates the duty based on the actual content of certain agricultural raw materials.

FREE = No customs duty

X = Tariff preference not given

“-” = Not applicable

The schedule below sets out customs duties into Norway for all goods originating in the United Kingdom falling under HS Chapters 1-24. All customs duties on goods originating in the UK falling under HS Chapters 25-97 are eliminated, except as listed below. All customs duties for goods originating in the United Kingdom falling under HS Chapters 25-97 for which customs duties are not eliminated are listed below.

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
01.01	Live horses, asses, mules and hinnies.	BAP	Free	Free	
01.02	Live bovine animals.	BAP	X	X	
01.03	Live swine.	BAP	X	X	
01.04	Live sheep and goats.	BAP	X	X	
01.05	Live poultry, that is to say, fowls of the species <i>Gallus Domesticus</i> , ducks, geese, turkeys and guinea fowls.	BAP	X	X	
01.06	Other live animals.				
	- Mammals :				
01061100	-- Primates	BAP	Free	Free	
01061200	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mamals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	BAP	Free	Free	
01061300	-- Camels and camelids (<i>Camelidae</i>)	BAP	Free	Free	
01061400	-- Rabbits and hares	BAP	Free	Free	
	-- Other :				
01061910	--- Reindeer	BAP	X	X	
	--- Other :				
01061992	---- Fur-bearing animals, not elsewhere mentioned or included	BAP	Free	Free	
01061999	---- Other, including dogs and cats	BAP	Free	Free	
	- Reptiles (including snakes and turtles) :				
01062001	-- Snakes	BAP	Free	Free	
01062002	-- Turtles	BAP	Free	Free	
01062009	-- Other	BAP	Free	Free	
	- Birds :				
01063100	-- Birds of prey	BAP	Free	Free	

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
01063200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	BAP	Free	Free	
01063300	-- Ostriches; emus (<i>Dromaius novaehollandiae</i>)	BAP	Free	Free	
	-- Other :				
01063910	--- Pheasants	BAP	Free	Free	-
01063990	--- Other	BAP	Free	Free	
-	- Insects :				
01064100	-- Bees	BAP	Free	Free	
	-- Other :				
01064901	--- Bumble bees (<i>Bombus spp.</i>)	BAP	Free	Free	
01064902	--- Butterflies (<i>Lepidoptera</i>) and ants (<i>Formicidae</i>)	BAP	Free	Free	
01064903	--- Flies (<i>Brachycera</i>), including robber flies (<i>Asilidae</i>)	BAP	Free	Free	
01064904	--- Beetles (<i>Coleoptera</i>)	BAP	Free	Free	
01064905	--- Phasmids (stick insects (<i>Phasmatodea</i>)), leaf insects (walking leaves (<i>Phylliidae</i>)) and mantids (<i>Mantodea</i>)	BAP	Free	Free	
01064906	--- Grasshoppers and crickets (<i>Saltatoria</i>)	BAP	Free	Free	
01064907	--- Cockroaches (<i>Blattodea</i>)	BAP	Free	Free	
01064909	--- Other	BAP	Free	Free	
	- Other :				
01069002	-- Earthworms (<i>Megadrilacea</i>)	BAP	Free	Free	
01069003	-- Arachnids (<i>Arachnida</i>), including scorpions (<i>Scorpionidae</i>)	BAP	Free	Free	
01069004	-- Frogs and salamanders	BAP	Free	Free	
01069008	-- Other	BAP	Free	Free	
02.01	Meat of bovine animals, fresh or chilled.	BAP	X	X	
02.02	Meat of bovine animals, frozen.	BAP	X	X	

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
02.03	Meat of swine, fresh, chilled or frozen.				
	- Fresh or chilled :				
	-- Carcasses and half-carcasses :				
02031101	--- Of domestic swine	BAP	X	X	TRQ 1
02031109	--- Of other swine	BAP	X	X	
	-- Hams, shoulders and cuts thereof, with bone in :				
02031203	--- Of domestic swine	BAP	X	X	
02031209	--- Of other swine	BAP	X	X	
	-- Other :				
	--- Of domestic swine :				
02031901	---- Fore-ends and cuts thereof	BAP	X	X	
02031902	---- Loins and cuts thereof, with bone in	BAP	X	X	
02031903	---- Pork fat, containing meat, but not containing more than 7 % by weight of meat	BAP	X	X	
	---- Bellies (streky) and cuts thereof :				
02031904	----- With bone in	BAP	X	X	TRQ 2
02031905	----- Boneless	BAP	X	X	
	----- Other :				
02031907	----- With bone in	BAP	X	X	
02031908	----- Boneless	BAP	X	X	
02031909	--- Of other swine	BAP	X	X	
	- Frozen :				
	-- Carcasses and half-carcasses :				
02032101	--- Of domestic swine	BAP	X	X	TRQ 1
02032109	--- Of other swine	BAP	X	X	
	-- Hams, shoulders and cuts thereof, with bone in :				
	--- Of domestic swine :				
02032201	---- Hams and cuts thereof	BAP	X	X	
02032202	---- Shoulders and cuts thereof	BAP	X	X	
02032209	--- Of other swine	BAP	X	X	
	-- Other :				
	--- Of domestic swine :				
02032901	---- Fore-ends and cuts thereof	BAP	X	X	

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
02032902	---- Loins and cuts thereof, with bone in	BAP	X	X	
02032903	---- Pork fat, containing meat, but not containing more than 7 % by weight of meat	BAP	X	X	
	---- Bellies (strekky) and cuts thereof :				
02032904	----- With bone in	BAP	X	X	
02032905	----- Boneless	BAP	X	X	
	---- Other :				
02032907	----- With bone in	BAP	X	X	
02032908	----- Boneless	BAP	X	X	
02032909	--- Of other swine	BAP	X	X	
02.04	Meat of sheep or goats, fresh, chilled or frozen.	BAP	X	X	
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	BAP	X	X	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.				
02061000	- Of bovine animals, fresh or chilled	BAP	X	X	
	- Of bovine animals, frozen :				
02062100	-- Tongues	BAP	X	X	
02062200	-- Livers	BAP	X	X	
02062900	-- Other	BAP	X	X	
02063000	- Of swine, fresh or chilled	BAP	X	X	
	- Of swine, frozen :				
02064100	-- Livers	BAP	X	X	TRQ 3
02064900	-- Other	BAP	X	X	
02068000	- Other, fresh or chilled	BAP	X	X	
02069000	- Other, frozen	BAP	X	X	
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.				

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
	- Of fowls of the species <i>Gallus domesticus</i> :				
02071100	-- Not cut in pieces, fresh or chilled	BAP	X	X	TRQ 4
02071200	-- Not cut in pieces, frozen	BAP	X	X	TRQ 4
02071300	-- Cuts and offal, fresh or chilled	BAP	X	X	
	-- Cuts and offal, frozen :				
02071410	--- Livers	BAP	X	X	
02071490	--- Other	BAP	X	X	
	- Of turkeys :				
02072400	-- Not cut in pieces, fresh or chilled	BAP	X	X	TRQ 4
02072500	-- Not cut in pieces, frozen	BAP	X	X	TRQ 4
02072600	-- Cuts and offal, fresh or chilled	BAP	X	X	
	-- Cuts and offal, frozen:				
02072710	--- Livers	BAP	X	X	
02072790	--- Other	BAP	X	X	
	- Of ducks :				
02074100	-- Not cut in pieces, fresh or chilled	BAP	X	X	
02074200	-- Not cut in pieces, frozen	BAP	X	X	
02074300	-- Fatty livers, fresh or chilled	BAP	Free	Free	
	-- Other, fresh or chilled :				
02074401	--- Breasts and cuts thereof	BAP	X	X	
02074409	--- Other	BAP	X	X	
	-- Other, frozen :				
02074510	--- Livers	BAP	X	X	
02074590	--- Other	BAP	X	X	
	- Of geese :				
02075100	-- Not cut in pieces, fresh or chilled	BAP	X	X	
02075200	-- Not cut in pieces, frozen	BAP	X	X	
02075300	-- Fatty livers, fresh or chilled	BAP	Free	Free	
02075400	-- Other, fresh or chilled	BAP	X	X	
	-- Other, frozen :				
02075510	--- Livers	BAP	X	X	
02075590	--- Other	BAP	X	X	
	- Of guinea fowls :				
02076010	-- Not cut in pieces	BAP	X	X	
02076090	-- Other	BAP	X	X	

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
02.08	Other meat and edible meat offal, fresh, chilled or frozen.				
02081000	- Of rabbits or hares	BAP	X	X	
02083000	- Of primates	BAP	X	X	
	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) :				
02084010	-- Of whales	BAP	Free	Free	
	-- Other :				
02084091	--- Of seals	BAP	X	X	
02084099	--- Other	BAP	X	X	
02085000	- Of reptiles (including snakes and turtles)	BAP	X	X	
02086000	- Of camels and other camelids (<i>Camelidae</i>)	BAP	X	X	
	- Other :				
02089010	-- Tongues	BAP	X	X	
	-- Of reindeer, except tongues :				
02089021	--- Carcasses and half-carcasses	BAP	X	X	
02089022	--- Other cuts with bone in	BAP	X	X	
02089029	--- Boneless; meat offal	BAP	X	X	
02089030	-- Of wood birds or grouses, except tongues	BAP	X	X	
	-- Of deer and elk, except tongues :				
	--- Of elk :				
02089043	---- Carcasses and half-carcasses	BAP	X	X	
02089044	---- Other cuts with bone in	BAP	X	X	
02089045	---- Boneless; meat offal	BAP	X	X	
	--- Of deer:				
02089046	---- Carcasses and half-carcasses	BAP	X	X	
02089047	---- Other cuts with bone in	BAP	X	X	

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1	2	3	4a	4b	5
02089048	---- Boneless; meat offal	BAP	X	X	
02089060	-- Frogs' legs	BAP	Free	Free	
	-- Other, except tongues :				
02089094	--- Of ostrich	BAP	X	X	
02089099	--- Other	BAP	X	X	
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.		10.50	-	
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.				
	- Meat of swine:				
	-- Hams, shoulders and cuts thereof, with bone in :				
02101101	--- Containing 15 % or more by weight of bones	BAP	X	X	TRQ 5
02101109	--- Other	BAP	X	X	TRQ 5
02101200	-- Bellies (streaky) and cuts thereof	BAP	X	X	
02101900	-- Other	BAP	X	X	TRQ 5
02102000	- Meat of bovine animals	BAP	X	X	
	- Other, including edible flours and meals of meat or meat offal :				
02109100	-- Of primates	BAP	X	X	
02109200	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mamals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia) :	BAP	X	X	
02109300	-- Of reptiles (including snakes and turtles)	BAP	X	X	
	-- Other :				
02109902	--- Of sheep and goats	BAP	X	X	
02109904	--- Of poultry	BAP	X	X	
02109908	--- Other	BAP	X	X	

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1	2	3	4a	4b	5
03	Fish and crustaceans, molluscs and other aquatic invertebrates.	NAMA	Free	Free	
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	BAP	X	X	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	BAP	X	X	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.				
	- Yogurt :				
04031010	-- Natural	BAP	X	X	
	-- Containing fruit, nuts or berries :				
04031020	--- In powder, granules or other solid forms	PAP	*	-	
04031030	--- Other	PAP	*	-	
	-- Other :				
04031091	--- Flavoured or containing added cocoa	PAP	3.10	-	
04031099	--- Other	BAP	X	X	
	- Other :				
04039001	-- Flavoured or containing added cocoa	PAP	3.10	-	
04039002	-- Containing added fruit, nuts or berries	PAP	*	-	
04039009	-- Other	BAP	X	X	

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1	2	3	4a	4b	5
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.		X	X	
04.05	Butter and other fats and oils derived from milk; dairy spreads.	BAP	X	X	
04.06	Cheese and curd.				
	- Fresh (unripened or uncured) cheese, including whey cheese and curd :				
04061001	-- Whey cheese	BAP	X	X	TRQ 6
04061009	-- Other	BAP	X	X	TRQ 6
04062000	- Grated or powdered cheese, of all kinds	BAP	X	X	TRQ 6
04063000	- Processed cheese, not grated or powdered	BAP	X	X	TRQ 6
	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i> :				
04064001	-- Roquefort	BAP	X	X	TRQ 6
04064005	-- Gorgonzola	BAP	X	X	TRQ 6
04064007	-- Other	BAP	X	X	TRQ 6
	- Other cheese :				
04069030	-- Feta and similar cheeses	BAP	X	X	TRQ 6
	-- White-veined cheese :				
04069082	--- Camembert	BAP	X	X	TRQ 6
04069084	--- Brie	BAP	X	X	TRQ 6
04069089	--- Other	BAP	X	X	TRQ 6
	-- Other :				
04069092	--- Appenzeller, Beaufort, Comté, Gamle Ole, Grana Padano, Gruyère, Le Vieux Pané, Morbier, Munster, Parmigiano Reggiano,	BAP	X	X	TRQ 6, NOTE 1

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1	2	3	4a	4b	5
	Queso Manchego, Pecorino, Saint Albray, Västerbotten				
04069097	- - - Other, unpasteurized	BAP	X	X	TRQ 6
04069098	- - - Other	BAP	X	X	TRQ 6
04.07	Birds' eggs in shell, fresh preserved or cooked.				
	- Fertilised eggs for incubation :				
04071100	-- Of fowls of the species <i>Gallus domesticus</i>	BAP	X	X	TRQ 7
04071900	-- Other	BAP	X	X	
	- Other fresh eggs :				
04072100	-- Of fowls of the species <i>Gallus domesticus</i>	BAP	X	X	TRQ 7
04072900	-- Other	BAP	X	X	
04079000	- Other	BAP	X	X	TRQ 7
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	BAP	X	X	
04.09	Natural honey.	BAP	X	X	
04.10	Edible products of animal origin, not elsewhere specified or included.	BAP	X	X	
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	PAP	Free	Free	
05.02	Pigs', hogs' or boars' bristles and hair; Badger hair and other brush making hair; Waste of such bristles or hair.	PAP	Free	Free	

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1	2	3	4a	4b	5
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	BAP	Free	Free	
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; Powder and waste of feathers or parts ..(*)	PAP	Free	Free	
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	BAP	Free	Free	
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; Powder and waste of these products.	PAP	Free	Free	
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; Shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	PAP	Free	Free	

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1	2	3	4a	4b	5
05.10	Ambergris, castoreum, civet and musk; Cantharides; Bile, whether or not dried; Glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	PAP	Free	Free	
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.				
05111000	- Bovine semen	BAP	Free	Free	
	- Other :				
	-- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 :				
	--- For feed purpose :				
05119111	---- Waste fish (industrial fish)	NAMA	Free	Free	
05119112	---- Fish heads and tails, dried, whether or not cut	NAMA	Free	Free	
05119113	---- Other fish waste	NAMA	Free	Free	
05119119	---- Other	NAMA	Free	Free	
	--- Other (but excluding edible products) :				
05119194	---- Fish waste	NAMA	Free	Free	
05119199	---- Other	NAMA	Free	Free	
	-- Other :				
	--- Blood powder, unfit for human consumption :				
05119911	---- For feed purpose	BAP	Free	Free	
05119921	---- Other	BAP	Free	Free	
	--- Meat and blood :				
05119930	---- For feed purpose	BAP	Free	Free	
05119940	---- Other	BAP	Free	Free	
05119950	--- Natural sponges of animal origin.	BAP	Free	Free	
	--- Other :				
05119980	---- For feed purpose	BAP	Free	Free	

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1	2	3	4a	4b	5
	---- Other :				
05119996	----- Semen, except of bovine animals	BAP	Free	Free	
05119997	----- Embryos	BAP	Free	Free	
05119998	----- Other	BAP	Free	Free	
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	BAP	Free	Free	
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.				
	- Unrooted cuttings and slips :				
06021011	-- Slips; cuttings, not for nursery or horticultural purposes; cuttings of green plants for nursery of horticultural purposes from 15 December to 30 April	BAP	Free	Free	
	-- Cuttings for nursery or horticultural purposes, except of green plants form 15 December - 30 April :				
06021021	--- Begonia, all sorts, <i>Campanula isophylla</i> , <i>Euphorbia pulcherrima</i> , <i>Poinsettia pulcherrima</i> , <i>Fuchsia</i> , <i>Hibiscus</i> , <i>Kalanchoe</i> and <i>Petunia</i> -hanging (<i>Petunia hybrida</i> , <i>Petunia atkinsiana</i>)	BAP	Free	Free	
06021024	--- Pelargonium	BAP	Free	Free	
06021025	--- <i>Dendranthema x grandiflora</i> and <i>Chrysanthemum x moriflorum</i> , from 1 April to 15 October; <i>Saintpaulia</i> , <i>Scaevola</i> and <i>Streptocarpus</i>	BAP	Free	Free	
06021029	--- Other	BAP	Free	Free	

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1	2	3	4a	4b	5
06022000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	BAP	Free	Free	
	- Rhododendrons and azaleas, grafted or not :				
	- - Indoor azalea (<i>Azalea indica</i> , <i>Rhododendron simsii</i> , <i>Rhododendron indicum</i>) :				
06023011	- - - In flower	BAP	Free	Free	
	- - - Other :				
06023012	- - - - from 15 November to 23 December	BAP	Free	Free	
06023013	- - - - from 24 December to 14 November	BAP	Free	Free	
06023090	- - Other	BAP	Free	Free	
	- Roses, grafted or not :				
06024002	- - Stocks	BAP	Free	Free	
06024003	- - Rooted cuttings, not wrapped for retail sale	BAP	Free	Free	
06024004	- - Bare-root roses, without any kind of culture media, not wrapped for retail sale	BAP	Free	Free	
06024008	- - Other	BAP	61.0 %	-	
	- Other :				
06029010	- - Without balled roots or other culture media, including stocks (except those classified in commodity number 06.02.2000 or 06.02.4002)	BAP	Free	Free	
	- - With balled roots or other culture media :				
06029021	- - - Trees and bushes other than mentioned above; <i>Dracaena</i> and palms (<i>Palmae</i>)	BAP	Free	Free	
06029022	- - - Perennial plants, not specified in commodity numbers 06.02.9031 - 06.02.9098	BAP	Free	Free	
06029023	- - - Green pot plants from 15 December to 30 April, also when imported as part of mixed groups of plants	BAP	Free	Free	

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1	2	3	4a	4b	5
	--- Other pot plants or bedding plants, including fruit- and vegetable plants for ornamental purposes :				
	---- Green pot plants from 1 May to 14 December :				
06029031	----- <i>Condiaeum, Croton, Dieffenbacchia, Epipremnum, Scindapsus aureum, Hedera, Nephrolepis, Peperomia obtusifolia, Peperomia rotundifolia, Schefflera, Soleirolia and Helxine, also when imported as part of mixed groups of plants</i>	BAP	72.0 %	-	TRQ8
06029032	----- <i>Asplenium, Begonia x rex-cultorum, Chlorophytum, Euonymus japonicus, Fatsia japonica, Aralia sieboldii, Ficus elastica, Monstera, Philodendron scandens, Radermachera, Stereospermum, Syngonium and X-Fatschedera, also when imported as part of mixed groups of plants</i>	BAP	Free	Free	
06029039	----- Other, also when imported as part of mixed groups of plants	BAP	Free	Free	
	---- Pot plants or bedding plants, in flower :				

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1	2	3	4a	4b	5
06029043	<p>----- <i>Ageratum</i>, <i>Argyranthemum frutescens</i>,<i>Begonia x hiemalis</i>, <i>Begonia elatior</i>, <i>Begonia x cheimantha</i>, <i>Begonia x semperflorens</i>, <i>Begonia x tuberhybrida</i>, <i>Bidens</i>, <i>Brachycome</i>, <i>Callistephus</i>, <i>Campanula isophylla</i>, <i>Cyclamen persicum</i>, <i>Dahlia</i>, Chrysanthemums, all sorts (except <i>Chrysanthemum maximum</i>/<i>Leucanthemum maximum</i>), <i>Dianthus</i>, <i>Euphorbia pulcherrima</i>, <i>Poinsettia pulcherrima</i>, <i>Fuchsia</i>, <i>Gerbera</i>, <i>Hibiscus</i>, <i>Hydrangea macrophylla</i>, <i>Impatiens</i>, <i>Kalanchoe blossfeldiana</i>, <i>Lobelia</i>, <i>Lobularia</i>, <i>Pelargonium</i> (all species), <i>Petunia</i> (all species), <i>Primula vulgaris</i>, <i>Primula acaulis</i>, <i>Saintpaulia</i>, <i>Scaevola</i>, <i>Senecio cineraria</i>, <i>Senecio bicolor</i>, <i>Tagetes</i>, <i>Tropaeolum</i>, <i>Verbena</i>, <i>Viola</i> and <i>Zinnia</i>, also when imported as part of mixed groups of plants</p>	BAP	72.0 %	-	TRQ9
06029044	<p>----- <i>Achimenes</i>, <i>Symphyotrichum novi-belgii</i> (<i>Aster novi-belgii</i>), <i>Calceolaria herbeohybrida</i>, <i>Capsicum annum</i>, <i>Catharanthus roseus</i>, <i>Vinca rosea</i>, <i>Dipladenia</i>, <i>Mandevilla</i>, <i>Nematanthus</i>, <i>Hypocyrtia</i>, <i>Osteospermum</i>, <i>Schlumbergera</i>, <i>Senecio x hybridus</i>, <i>Cineraria</i>, <i>Sinningia speciosa</i>, <i>Gloxinia</i>, <i>Solanum</i> and <i>Streptocarpus</i>, also when imported as part of mixed groups of plants</p>	BAP	30.0 %	-	TRQ9

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1	2	3	4a	4b	5
06029049	----- Other, also when imported as part of mixed groups of plants	BAP	Free	Free	
	---- Rooted cuttings and young plants :				
06029051	----- Begonia (all sorts), <i>Campanula isophylla</i> , <i>Chrysanthemums</i> , all sorts (except <i>Chrysanthemum maximum/Leucanthemum maximum</i>), <i>Cyclamen</i> , <i>Euphorbia pulcherrima</i> , <i>Fuchsia</i> , <i>Hibiscus</i> , <i>Kalanchoe</i> , <i>Pelargonium</i> , <i>Petunia-heng (Petunia hybrida, Petunia atkinsiana)</i> , <i>Saintpaulia</i> , <i>Scaevola</i> , and <i>Sinningia syn. Gloxinia</i>	BAP	30.0 %	-	
06029059	----- Other	BAP	Free	Free	
06029060	---- Other	BAP	Free	Free	
	--- Other :				
06029091	---- Grass in rolls or plates (lawn)	BAP	72.0 %	-	
06029092	---- Other fruit or vegetable plants	BAP	Free	Free	
06029098	---- Other	BAP	Free	Free	
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.				
	- Fresh :				
	-- Roses :				
06031110	--- Roses from 1 November to 31 March, also in mixed bouquets etc.; flowers and flower buds of commodity numbers 06.03.1210, 06.03.1310, 06.03.1410, 06.03.1921, 06.03.1922 and 06.03.1991 when they are a part of	BAP	Free	Free	

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1	2	3	4a	4b	5
	mixed bouquets where the roses give the bouquets their essential character				
06031120	--- Roses from 1 April to 31 October also in mixed bouquets etc.; flowers and flower buds classifiable under other commodity numbers of this heading when they are a part of mixed bouquets where the roses give the bouquets their essential character, except those specified in commodity number 06.03.1110	BAP	150.0 %	-	
	-- Carnations :				
06031210	--- Carnations, also in mixed bouquets etc.; flowers of commodity numbers 06.03.1110, 06.03.1310, 06.03.1410, 06.03.1921, 06.03.1922 and 06.03.1991 when they are a part of mixed bouquets where the carnations give the bouquets their essential character	BAP	Free	Free	
06031290	--- Flowers and flower buds, other than those specified in commodity number 06.03.1210, when they are imported as parts of mixed bouquets where the carnations give the bouquets their essential character	BAP	X	X	
	-- Orchids :				
06031310	--- Orchids, also in mixed bouquets etc.; flowers and flower buds of commodity numbers 06.03.1110, 06.03.1210, 06.03.1410, 06.04.1921, 06.03.1922 and	BAP	Free	Free	

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1	2	3	4a	4b	5
	06.03.1991 when they are a part of mixed bouquets where the orchids give the bouquets their essential character				
06031320	- - - Flower and flower buds of other commodity numbers in the heading other than those mentioned in commodity number 06.03.1310 when these are a part of mixed bouquets where the orchids give the bouquets their essential character	BAP	X	X	
	- - Chrysanthemums :				
06031410	- - - Chrysanthemums from 15 December to 15 March, also in mixed bouquets etc.; flowers and flower buds of commodity numbers 06.03.1110, 06.03.1210, 06.03.1310, 06.03.1921, 06.03.1922 and 06.03.1991 when they are a part of mixed bouquets where the chrysanthemums give the bouquets their essential character	BAP	Free	Free	
06031420	- - - Chrysanthemums from 16 March to 14 December, also in mixed bouquets etc.; flowers and flower buds of any commodity number in this heading other than those mentioned in commodity number 06.03.1410, when these are a part of mixed bouquets where chrysanthemums give the bouquets their essential character	BAP	150.0 %	-	
	- - Lilies (<i>Lilium spp.</i>) :				

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1	2	3	4a	4b	5
06031510	--- Lilies (<i>Lilium spp.</i>), also in mixed bouquets etc.; flowers and flower buds of commodity numbers 06.03.1120, 06.03.1420 og 06.03.1992 - 06.03.1999 when they are a part of mixed bouquets where the lilies give the bouquets their essential character	BAP	150.0 %	-	
06031520	--- Flower and flower buds of other commodity numbers in the heading other than those mentioned in commodity number 06.03.1510 when these are a part of mixed bouquets where the lilies give the bouquets their essential character	BAP	Free	Free	
	-- Other :				
06031911	--- Roses from 1 November to 31 March, chrysanthemums from 15 December to 15 March, carnations and orchids when these flowers are a part of mixed bouquets but does not give the bouquet its essential character	BAP	Free	Free	
06031912	--- Roses from 1 April to 31 October, chrysanthemums from 16 March to 14 December and lilies when these flowers are a part of mixed bouquets but does not give the bouquet its essential character	BAP	150.0 %	-	
	--- Anemone, Genista, Mimosa, Ranunculus, Syringa, Argyranthemum frutescens, Chrysanthemum frutescens from 1 November to 30 April, Freesia from 1 December to 31 March, Tulipa from 1 May to 31 May :				

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1	2	3	4a	4b	5
06031921	----- <i>Anemone, Genista, Mimosa, Ranunculus</i> and <i>Syringa</i> , also when imported as parts of mixed bouquets and similar	BAP	Free	Free	
06031922	----- <i>Argyranthemum frutescens</i> 1 Nov. - 30 Apr., <i>Freesia</i> 1 Dec. - 31. March and <i>Tulipa</i> 1 May - 31 May, also when imported as parts of mixed bouquets and similar	BAP	Free	Free	
	--- Other :				
06031991	----- <i>Alchemilla, Anthurium, Aster, Astilbe, Centaurea, Erigeron, Gerbera, Gladiolus, Lathyrus, Liatris, Physostegia, Protea, Scabiosa, Sedum, Solidago, Solidaster, Strelizia, Trachelium</i> and <i>Zinnia</i> , also when imported as parts of mixed bouquets and similar	BAP	Free	Free	
06031992	----- <i>Tulipa</i> from 1 June to 30 April, also when imported as parts of mixed bouquets and similar	BAP	150.0 %	-	
06031994	----- <i>Argyranthemum frutescens</i> from 1 May to 31 October, also when imported as parts of mixed bouquets and similar	BAP	150.0 %	-	
06031995	----- <i>Gypsophila</i> , also when imported as parts of mixed bouquets and similar	BAP	150.0 %	-	
06031996	----- <i>Alstroemeria</i> , also when imported as parts of mixed bouquets and similar	BAP	150.0 %	-	
06031998	----- Other, also when imported as parts of mixed bouquets and similar	BAP	Free	Free	
06039000	- Other	BAP	Free	Free	

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1	2	3	4a	4b	5
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	BAP	Free	Free	
07.01	Potatoes, fresh or chilled.				
07011000	- Seed	BAP	X	X	
	- Other :				
	-- From 15 May to 15 July :				
07019011	--- New potatoes	BAP	X	X	
	--- Other :				
07019014	---- Peeled or shelled, whether or not cut or sliced	BAP	X	X	
07019018	---- Other	BAP	X	X	
	-- From 16 July to 14 May :				
07019022	--- New potatoes imported 1 April - 14 May	BAP	X	X	TRQ10
	--- Other :				
07019023	---- Peeled or shelled, whether or not cut or sliced	BAP	X	X	
07019028	---- Other	BAP	X	X	
07.02	Tomatoes, fresh or chilled.				
07020011	- From 1 November to 9 May	BAP	Free	Free	
	- From 10 May to 10 July :				
07020022	-- From 10 May to 31 May	BAP	10.21	-	
07020023	-- From 1 June to 10 July	BAP	10.21	-	
07020030	- From 11 July to 14 October	BAP	6.86	-	
07020040	- From 15 October to 31 October	BAP	Free	Free	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.				

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1	2	3	4a	4b	5
	- Onions and shallots :				
	-- Onions :				
	--- From 1 September to 30 June :				
07031012	---- Red onions	BAP	X	X	
07031019	---- Other	BAP	X	X	
	--- From 1 July to 31 August :				
07031022	---- Red onions	BAP	X	X	
07031029	---- Other	BAP	X	X	
	-- Shallots :				
07031031	--- From 1 September to 30 June	BAP	X	X	
07031032	--- From 1 July to 31 August	BAP	X	X	
07032000	- Garlic	BAP	Free	Free	
	- Leeks and other alliaceous vegetables :				
07039002	-- Spring onion	BAP	5.60	85.8 %	NOTE 4
	-- Leeks :				
07039003	--- From 20 February to 31 May	BAP	Free	Free	
07039004	--- From 1 June to 19 February	BAP	5.66	86.7 %	NOTE 4
07039005	-- Chives, also in pots for retail sale	BAP	X	X	
07039008	-- Other alliaceous vegetables	BAP	X	X	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.				
	- Cauliflowers and headed broccoli :				
	-- Cauliflowers :				
07041011	--- From 1 June to 31 July	BAP	4.95	-	
07041021	--- From 1 August to 14 October	BAP	1.47	-	
07041031	--- From 15 October to 30 November	BAP	Free	Free	
07041041	--- From 1 December to 31 May	BAP	Free	Free	
07041050	-- Headed broccoli	BAP	Free	Free	
	- Brussels sprouts :				

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1	2	3	4a	4b	5
07042010	-- From 21 September to 31 May	BAP	8.76	-	
07042020	-- From 1 June to 20 September	BAP	Free	Free	
	- Other :				
	-- White cabbage :				
07049013	--- From 1 October to 31 May	BAP	1.63	-	
07049020	--- From 1 June to 31 July	BAP	3.50	-	
07049030	--- From 1 August to 30 September	BAP	Free	Free	
	-- Red cabbage :				
07049040	--- From 1 October to 31 July	BAP	1.78	-	
07049050	--- From 1 August to 30 September	BAP	Free	Free	
07049060	-- Chinese cabbage	BAP	Free	Free	
	-- Other :				
07049093	--- Savoy cabbage from 1 December to 30 June	BAP	Free	Free	
07049094	--- Savoy cabbage from 1 July to 30 November	BAP	Free	Free	
07049095	--- Curly kale from 1 December to 31 July	BAP	Free	Free	
07049096	--- Curly kale from 1 August to 30 November	BAP	Free	Free	
07049099	--- Other	BAP	X	X	
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.				
	- Lettuce :				
	-- Cabbage lettuce (head lettuce) :				
	--- Iceberg lettuce :				
	---- From 1 March to 31 May :				
07051112	----- Whole	BAP	14.68	203.4 %	NOTE 4, TRQ11
07051119	----- Other	BAP	14.68	203.4 %	NOTE 4 and TRQ 11
	---- From 1 June to 30 November :				
07051122	----- Whole	BAP	9.86	132.4 %	NOTE 4, TRQ 11
07051129	----- Other	BAP	9.86	132.4 %	NOTE 4

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1	2	3	4a	4b	5
07051130	---- From 1 December to 28/29 February	BAP	Free	Free	
	--- Other :				
	---- From 1 March to 31 May :				
07051141	----- Whole	BAP	150.0 %	-	
07051149	----- Other	BAP	150.0 %	-	
	---- From 1 June to 30 September :				
07051151	----- Whole	BAP	67.0 %	-	
07051159	----- Other	BAP	67.0 %	-	
	---- From 1 October to 30 November :				
07051161	----- Whole	BAP	148.5 %	-	
07051169	----- Other	BAP	148.5 %	-	
07051170	---- From 1 December to 28/29 February	BAP	Free	Free	
	-- Other :				
	--- From 1 April to 30 November :				
07051911	---- Whole	BAP	16.00	-	
07051919	---- Other	BAP	16.00	-	
	--- From 1 December to 31 March :				
07051991	---- Whole	BAP	9.86	132.4 %	NOTE 4
07051999	---- Other	BAP	9.86	132.4 %	NOTE 4
	- Chicory :				
	-- Witloof chicory (<i>Cichorium intybus var. foliosum</i>) :				
07052110	--- From 1 April to 30 November	BAP	Free	Free	
07052190	--- From 1 December to 31 March	BAP	Free	Free	
	-- Other :				
07052910	--- From 1 April to 30 November	BAP	Free	Free	
07052990	--- From 1 December to 31 March	BAP	Free	Free	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.				
	- Carrots and turnips :				

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1	2	3	4a	4b	5
07061011	-- Carrots from 1 May to 31 August	BAP	2.35	-	
07061021	-- Carrots from 1 September to 30 April	BAP	1.07	-	
07061030	-- Turnips	BAP	Free	Free	
	- Other :				
07069010	-- Celeriac	BAP	X	X	
07069020	-- Radishes from 1 April to 30 November	BAP	X	X	
07069030	-- Radishes from 1 December to 31 March	BAP	X	X	
07069040	-- Salad beetroot	BAP	X	X	
07069099	-- Other	BAP	Free	Free	
07.07	Cucumbers and gherkins, fresh or chilled.				
	- Snake cucumbers :				
07070010	-- From 10 March to 31 October	BAP	7.34	-	
07070020	-- From 1 November to 30 November	BAP	Free	Free	
07070030	-- From 1 December to 9 March	BAP	Free	Free	
	- Other :				
07070092	-- From 1 January to 30 June	BAP	1.60	-	
07070093	-- From 1. Juli to 31. December	BAP	11.09	-	
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.				
07081000	- Peas (<i>Pisum sativum</i>)	BAP	X	X	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :				
07082001	-- Green beans, asparagus beans, wax beans and string beans	BAP	X	X	
07082009	-- Other	BAP	Free	Free	NOTE 3
07089000	- Other leguminous vegetables	BAP	Free	Free	
07.09	Other vegetables, fresh or chilled.				
	- Asparagus :				

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1	2	3	4a	4b	5
07092010	-- From 1 May to 14 November	BAP	Free	Free	
07092090	-- From 15 November to 30 April	BAP	Free	Free	
07093000	- Aubergines (egg-plants)	BAP	Free	Free	
	- Celery other than celeriac :				
07094010	-- From 1 July to 31 August	BAP	X	X	
	-- From 1 September to 30 June :				
07094021	--- From 1 September to 14 December	BAP	X	X	
07094022	--- From 15 December to 31 May	BAP	Free	Free	
07094023	--- From 1 June to 30 June	BAP	X	X	
	- Mushrooms and truffles :				
07095100	-- Mushrooms of the genus <i>Agaricus</i>	BAP	Free	Free	
	-- Other :				
07095910	--- Truffles	BAP	Free	Free	
07095990	--- Other	BAP	Free	Free	
	- Fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :				
	-- Sweet peppers (<i>Capsicum annuum</i> var. <i>Annuum</i>) :				
07096010	--- From 1 June to 30 November	BAP	Free	Free	
07096020	--- From 1 December to 31 May	BAP	Free	Free	
07096090	-- Other	BAP	Free	Free	
	- Spinach, New Zealand spinach and orache spinach (garden spinach) :				
07097010	-- From 1 May to 30 September	BAP	Free	Free	
07097020	-- From 1 October to 30 April	BAP	Free	Free	
	- Other :				
	-- Globe artichokes :				
07099110	--- From 1 June to 30 November	BAP	Free	Free	
07099120	--- From 1 December to 31 May	BAP	Free	Free	

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1	2	3	4a	4b	5
07099200	-- Olives	BAP	Free	Free	
	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>) :				
07099301	--- Squash (courgettes)	BAP	Free	Free	
07099309	--- Other	BAP	Free	Free	
	-- Other :				
07099910	--- Capers	BAP	Free	Free	
07099920	--- Curled parsley	BAP	X	X	
	--- Sweet corn :				
07099930	---- For feed purpose	BAP	Free	Free	
07099940	---- Other	BAP	Free	Free	
07099990	--- Other	BAP	Free	Free	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.				
07101000	- Potatoes	BAP	X	X	
	- Leguminous vegetables, shelled or unshelled :				
07102100	-- Peas (<i>Pisum sativum</i>)	BAP	X	X	
	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :				
07102201	--- Green beans, asparagus beans, wax beans and string beans	BAP	X	X	
07102209	--- Other	BAP	Free	Free	NOTE 3
07102900	-- Other	BAP	Free	Free	
07103000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	BAP	Free	Free	
	- Sweet corn :				
07104010	-- For feed purpose	PAP	1.73	-	
07104090	-- Other	PAP	Free	Free	
	- Other vegetables :				
07108010	-- Asparagus and globe artichokes	BAP	Free	Free	
07108020	-- Cauliflowers	BAP	X	X	
07108030	-- Curled parsley	BAP	X	X	
07108040	-- Mushrooms	BAP	Free	Free	
07108050	-- Onions	BAP	3.28	86.8 %	NOTE 4
07108060	-- Celery	BAP	7.65	153.0 %	NOTE 4
	-- Other :				
07108091	--- Carrots	BAP	X	X	
07108094	--- Headed broccoli	BAP	Free	Free	

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1	2	3	4a	4b	5
07108095	- - - Sweet peppers (<i>Capsicum annuum</i> var. <i>annuum</i>)	BAP	Free	Free	
07108099	- - - Other	BAP	X	X	
07109000	- Mixtures of vegetables	BAP	X	X	
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.				
	- Olives :				
07112010	-- In brine	BAP	Free	Free	
07112090	-- Other	BAP	Free	Free	
07114000	- Cucumbers and gherkins	BAP	Free	Free	
	- Mushrooms and truffles :				
07115100	-- Mushrooms of the genus <i>Agaricus</i>	BAP	Free	Free	
07115900	-- Other	BAP	Free	Free	
	- Other vegetables; mixtures of vegetables :				
	-- Sweet corn :				
07119011	- - - For feed purpose	PAP	Free	Free	
07119020	- - - Other	PAP	Free	Free	
07119030	-- Onions	BAP	Free	Free	
07119040	-- Capers	BAP	Free	Free	
07119090	-- Other vegetables; mixtures of vegetables	BAP	Free	Free	
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.				
07122000	- Onions	BAP	Free	Free	
	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles :				
07123100	-- Mushrooms of the genus <i>Agaricus</i>	BAP	Free	Free	
07123200	-- Wood ears (<i>Auricularia</i> spp.)	BAP	Free	Free	

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1	2	3	4a	4b	5
07123300	-- Jelly fungi (<i>Tremella spp.</i>)	BAP	Free	Free	
	-- Other :				
07123901	--- Truffles	BAP	Free	Free	
07123909	--- Other	BAP	Free	Free	
	- Other vegetables; mixtures of vegetables :				
	-- Potatoes :				
07129011	--- Whether or not cut or sliced but not further prepared	BAP	X	X	TRQ 12
07129012	--- Broken or in powder	BAP	Free	Free	
07129020	-- Garlic	BAP	Free	Free	
	-- Sweet Corn :				
07129031	--- For feed purpose	BAP	X	X	
07129040	--- Other	BAP	Free	Free	
	-- Other :				
07129091	--- Tomatoes	BAP	Free	Free	
07129092	--- Carrots	BAP	Free	Free	
07129099	--- Other, including mixtures of vegetables	BAP	Free	Free	
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.				
	- Peas (<i>Pisum sativum</i>) :				
07131001	-- For feed purpose	BAP	X	X	
07131009	-- Other	BAP	Free	Free	
	- Chickpeas (garbanzos) :				
07132010	-- For feed purpose	BAP	X	X	
07132090	-- Other	BAP	Free	Free	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :				
07133100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	BAP	Free	Free	
07133200	-- Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	BAP	Free	Free	
07133300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	BAP	Free	Free	

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1	2	3	4a	4b	5
07133400	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	BAP	Free	Free	
07133500	-- Cow peas (<i>Vigna unguiculata</i>)	BAP	Free	Free	
07133900	-- Other	BAP	Free	Free	
	- Lentils :				
07134010	-- For feed purpose	BAP	X	X	
07134090	-- Other	BAP	Free	Free	
	- Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina and <i>Vicia faba</i> var. minor) :				
07135010x	-- For feed purpose, fish feed	BAP	Free	Free	NOTE 2
07135010y	-- For feed purpose, other	BAP	X	X	NOTE 2
07135090	-- Other	BAP	Free	Free	
07136000	- Pigeon peas (<i>Cajanus cajan</i>)	BAP	Free	Free	
07139000	- Other	BAP	Free	Free	
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.				
	- Manioc (cassava) :				
07141010	-- For feed purpose	BAP	X	X	
07141090	-- Other	BAP	Free	Free	
	- Sweet potatoes :				
07142010	-- For feed purpose	BAP	X	X	
07142090	-- Other	BAP	Free	Free	
	- Yams (<i>Dioscorea spp.</i>) :				
07143001	-- For feed purpose	BAP	X	X	
07143009	-- Other	BAP	Free	Free	
	- Taro (<i>Colocasia spp.</i>)				
07144001	- Taro (<i>Colocasia spp.</i>)	BAP	X	X	
07144009	- Taro (<i>Colocasia spp.</i>)	BAP	Free	Free	
	- Yautia (<i>Xanthosoma spp.</i>) :				
07145001	-- For feed purpose	BAP	X	X	

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1	2	3	4a	4b	5
07145009	-- Other	BAP	Free	Free	
07149000	- Other	BAP	X	X	
08.01	Coconuts, Brazil nuts and cashew nuts, fresh, dried, whether or not shelled or peeled.	BAP	Free	Free	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	BAP	Free	Free	
08.03	Bananas, including plantains, fresh or dried.	BAP	Free	Free	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	BAP	Free	Free	
08.05	Citrus fruit, fresh or dried.				
	- Oranges :				
08051010	-- For feed purpose	BAP	X	X	
08051090	-- Other	BAP	Free	Free	
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :				
	-- Mandarins (including tangerines and satsumas) :				
08052110	-- - For feed purpose	BAP	X	X	
08052190	--- Other	BAP	Free	Free	
	-- Clementines :				
08052210	-- - For feed purpose	BAP	X	X	
08052290	--- Other	BAP	Free	Free	
	-- Other :				
08052910	-- - For feed purpose	BAP	X	X	
08052990	--- Other	BAP	Free	Free	
	- Grapefruit, including pomelos :				
08054010	-- For feed purpose	BAP	X	X	
08054090	-- Other	BAP	Free	Free	
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes				

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1	2	3	4a	4b	5
	(<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :				
08055010	-- For feed purpose	BAP	X	X	
	-- Other :				
08055020	--- Lemons	BAP	Free	Free	
08055030	--- Limes	BAP	Free	Free	
	- Other :				
08059010	-- For feed purpose	BAP	X	X	
08059090	-- Other	BAP	Free	Free	
08.06	Grapes, fresh or dried.	BAP	Free	Free	
08.07	Melons (including watermelons) and papaws (papayas), fresh.	BAP	Free	Free	
08.08	Apples, pears and quinces, fresh.				
	- Apples :				
08081011	-- From 1 May to 30 November	BAP	X	X	TRQ 13
08081022	-- From 1 December to 30 April	BAP	Free	Free	
	- Pears :				
08083010	-- From 1 December to 10 August	BAP	Free	Free	
08083020	-- From 11 August to 30 November	BAP	X	X	
08084000	- Quinces	BAP	Free	Free	
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.				
	- Apricots :				
08091010	-- From 16 May to 15 August	BAP	Free	Free	
08091090	-- From 16 August to 15 May	BAP	Free	Free	
	- Cherries :				
08092100	-- Sour cherries (<i>Prunus cerasus</i>)	BAP	4.73	32.3 %	NOTE 4
08092900	-- Other	BAP	X	X	
	- Peaches, including nectarines :				
	-- Peaches :				

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1	2	3	4a	4b	5
08093010	--- From 16 May to 15 August	BAP	Free	Free	
08093020	--- From 16 August to 15 May	BAP	Free	Free	
	-- Nectarines :				
08093030	--- From 16 May to 15 August	BAP	Free	Free	
08093090	--- From 16 August to 15 May	BAP	Free	Free	
	- Plums and sloes :				
	-- Plums :				
08094010	--- From 15 April to 30 June	BAP	Free	Free	
08094021	--- From 1 July to 20 August	BAP	Free	Free	
08094031	--- From 21 August to 10 October	BAP	4.08	-	
08094041	--- From 11 October to 31 October	BAP	Free	Free	
08094051	--- From 1 November to 14 April	BAP	Free	Free	
08094060	-- Sloes	BAP	Free	Free	
08.10	Other fruit, fresh.				
	- Strawberries :				
08101011	-- From 15 April to 8 June	BAP	Free	Free	
	-- From 9 June to 31 October :				
08101023	--- From 9 June to 30 June	BAP	6.91	-	TRQ 14
08101024	--- From 1 July to 9 September	BAP	6.01	-	TRQ 14
08101025	--- From 10 September to 31 October	BAP	Free	Free	
08101030	-- From 1 November to 31 March	BAP	Free	Free	
08101040	-- From 1 April to 14 April	BAP	Free	Free	
	- Raspberries, blackberries, mulberries and loganberries :				
08102010	-- Raspberries	BAP	X	X	
08102090	-- Other	BAP	Free	Free	
	- Black, white or red currants and gooseberries :				
08103010	-- Black currants	BAP	X	X	
08103020	-- White and red currants	BAP	Free	Free	

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1	2	3	4a	4b	5
08103030	-- Gooseberries	BAP	Free	Free	
	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i> :				
08104010	-- Cowberries	BAP	Free	Free	
08104090	-- Other	BAP	Free	Free	
08105000	- Kiwifruit	BAP	Free	Free	
08106000	- Durians	BAP	Free	Free	
08107000	- Persimmons	BAP	Free	Free	
	- Other :				
08109010	-- Cloudberries	BAP	Free	Free	
08109090	-- Other	BAP	Free	Free	
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.				
08111000	- Strawberries	BAP	X	X	TRQ 15
	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries :				
	-- Containing added sugar or other sweetening matter :				
08112011	--- Blackberries, mulberries or loganberries	BAP	Free	Free	
08112012	--- White or red currants	BAP	Free	Free	
08112013	--- Gooseberries	BAP	Free	Free	
08112019	--- Other	BAP	X	X	TRQ 16
	-- Other :				
08112091	--- Raspberries	BAP	X	X	TRQ 16
08112092	--- Blackberries, mulberries or loganberries	BAP	Free	Free	
08112093	--- Black currants	BAP	X	X	
08112094	--- White or red currants	BAP	Free	Free	
08112095	--- Gooseberries	BAP	Free	Free	
	- Other :				
08119001	-- Cowberries	BAP	Free	Free	
08119002	-- Cloudberries	BAP	Free	Free	
08119003	-- Cherries	BAP	6.70	99.8 %	NOTE 4
08119004	-- Bilberries	BAP	Free	Free	
08119008	-- Other	BAP	X	X	

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1	2	3	4a	4b	5
08.12	Fruit and nuts, 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.				
08121000	- Cherries	BAP	Free	Free	
	- Other :				
08129010	-- Citrus fruit	BAP	Free	Free	
08129020	-- Apricots and peaches	BAP	Free	Free	
08129030	-- Strawberries	BAP	7.73	115.2 %	NOTE 4
08129090	-- Other	BAP	7.73	115.2 %	NOTE 4
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	BAP	Free	Free	
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	BAP	Free	Free	
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	PAP	Free	Free	
09.02	Tea, whether or not flavoured.	PAP	Free	Free	
09.03	Maté	BAP	Free	Free	
09.04	Pepper of the genus <i>Piper</i>; Dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	BAP	Free	Free	

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1	2	3	4a	4b	5
09.05	Vanilla.	BAP	Free	Free	
09.06	Cinnamon and cinnamon-tree flowers.	BAP	Free	Free	
09.07	Cloves (whole fruit, cloves and stems).	BAP	Free	Free	
09.08	Nutmeg, mace and cardamoms.	BAP	Free	Free	
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	BAP	Free	Free	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	BAP	Free	Free	
10.01	Wheat and meslin.				
	- Durum wheat :				
10011100	-- Seed	BAP	X	X	
10011900	-- Other	BAP	X	X	TRQ 17
	- Other :				
10019100	-- Seed	BAP	X	X	
10019900x	-- Other, fish feed	BAP	Free	Free	NOTE 2
10019900y	-- Other, other	BAP	X	X	NOTE 2
10.02	Rye.				
10021000	- Seed	BAP	X	X	TRQ 18
10029000	- Other	BAP	X	X	
10.03	Barley.	BAP	X	X	
10.04	Oats.	BAP	X	X	
10.05	Maize (corn).				
10051000	- Seed	BAP	Free	Free	
	- Other :				
10059010	-- For feed purpose	BAP	X	X	TRQ 19
10059090	-- Other	BAP	Free	Free	

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1	2	3	4a	4b	5
10.06	Rice.				
	- Rice in the husk (paddy or rough) :				
10061010	-- For feed purpose	BAP	X	X	
10061090	-- Other	BAP	Free	Free	
	- Husked (brown) rice :				
10062010	-- For feed purpose	BAP	X	X	
10062090	-- Other	BAP	Free	Free	
	- Semi-milled or wholly milled rice, whether or not polished or glazed :				
10063020	-- For feed purpose	BAP	1.14	-	
10063080	-- Other	BAP	Free	Free	
	- Broken rice :				
10064020	-- For feed purpose	BAP	1.14	-	
10064080	-- Other	BAP	Free	Free	
10.07	Grain sorghum.				
10071000	- Seed	BAP	Free	Free	
	- Other :				
10079010	-- For feed purpose	BAP	X	X	
10079090	-- Other	BAP	Free	Free	
10.08	Buckwheat, millet and canary seeds; other cereals.				
	- Buckwheat :				
10081010	-- For feed purpose	BAP	X	X	
10081090	-- Other	BAP	Free	Free	
	- Millet :				
10082100	-- Seed	BAP	Free	Free	
	-- Other :				
10082910	--- For feed purpose	BAP	X	X	
10082990	--- Other	BAP	Free	Free	
	- Canary seeds:				
10083010	-- For feed purpose	BAP	X	X	
10083090	-- Other	BAP	Free	Free	
10084000	- Fonio (<i>Digitaria spp.</i>)	BAP	X	X	
10085000	- Quinoa (<i>Chenopodium quinoa</i>)	BAP	Free	Free	
10086000	- Triticale	BAP	X	X	
10089000	- Other cereals	BAP	X	X	
11.01	Wheat or meslin flour.	BAP	X	X	

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1	2	3	4a	4b	5
11.02	Cereal flours other than of wheat or meslin.				
	- Maize (corn) flour :				
11022010	-- For feed purpose	BAP	X	X	
11022090	-- Other	BAP	Free	Free	
	- Other :				
	-- Buckwheat or rice flour :				
11029001	--- For feed purpose	BAP	X	X	
11029002	--- Other	BAP	Free	Free	
11029009	-- Other	BAP	X	X	
11.03	Cereal groats, meal and pellets.				
	- Groats and meal :				
11031100	-- Of wheat	BAP	X	X	
	-- Of maize (corn) :				
11031310	--- For feed purpose	BAP	X	X	TRQ 20
11031390	--- Other	BAP	Free	Free	
	-- Of other cereals :				
	--- Of rice :				
11031910	---- For feed purpose	BAP	X	X	
11031920	---- Other	BAP	Free	Free	
11031990	--- Of other cereals	BAP	X	X	
11032000	- Pellets	BAP	X	X	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.				
	- Rolled or flaked grains :				
11041200	-- Of oats	BAP	X	X	
11041900	-- Of other cereals	BAP	X	X	
	- Other worked grains (for example, hulled pearled, sliced or kibbled) :				
11042200	-- Of oats	BAP	X	X	
	-- Of maize (corn) :				
11042310	--- For feed purpose	BAP	X	X	
11042390	--- Other	BAP	Free	Free	

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1	2	3	4a	4b	5
	-- Of other cereals :				
	--- Of buckwheat :				
11042901	---- For feed purpose	BAP	X	X	
11042902	---- Other	BAP	Free	Free	
	--- Of millet :				
11042903	---- For feed purpose	BAP	X	X	
11042904	---- Other	BAP	Free	Free	
11042909	--- Other	BAP	X	X	
11043000	- Germ of cereals, whole, rolled, flaked or ground	BAP	X	X	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	BAP	X	X	
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.				
	- Of the dried leguminous vegetables of heading 07.13 :				
11061010	-- For feed purpose	BAP	X	X	
11061090	-- Other	BAP	Free	Free	
11062000	- Of sago or of roots or tubers of heading 07.14	BAP	X	X	
	- Of the products of Chapter 8 :				
11063010	-- For feed purpose	BAP	X	X	
11063090	-- Other	BAP	Free	Free	
11.07	Malt, whether or not roasted.				
	- Not roasted :				
11071010	-- For feed purpose	BAP	X	X	
11071090	-- Other	BAP	Free	Free	
	- Roasted :				
11072010	-- For feed purpose	BAP	X	X	
11072090	-- Other	BAP	Free	Free	
11.08	Starches; inulin.				
	- Starches :				

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1	2	3	4a	4b	5
	-- Wheat starch :				
11081110	--- Containing potato starch	BAP	X	X	
	--- Other :				
11081180	---- For feed purpose	BAP	X	X	
11081190	---- Other	BAP	Free	Free	
	-- Maize (corn) starch :				
11081210	--- Containing potato starch	BAP	X	X	
	--- Other :				
11081280	---- For feed purpose	BAP	X	X	
11081290	---- Other	BAP	Free	Free	
11081300	-- Potato starch	BAP	X	X	
	-- Manioc (cassava) starch :				
11081410	--- Containing potato starch	BAP	X	X	
	--- Other :				
11081480	---- For feed purpose	BAP	X	X	
11081490	---- Other	BAP	Free	Free	
	-- Other starches :				
11081910	--- Laundry starch	BAP	Free	Free	
	--- Other :				
11081920	---- Containing potato starch	BAP	X	X	
	---- Other :				
11081980	----- For feed purpose	BAP	X	X	
11081990	----- Other	BAP	Free	Free	
	- Inulin :				
11082010	-- For feed purpose	BAP	X	X	
11082090	-- Other	BAP	Free	Free	
11.09	Wheat gluten, whether or not dried.	BAP	Free	Free	
12.01	Soya beans, whether or not broken.				
12011000	- Seed	BAP	Free	Free	
	- Other :				
12019010	-- For feed purpose	BAP	X	X	
12019090	-- Other	BAP	Free	Free	
12.02	Ground-nuts, not roasted or otherwise cooked,				

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1	2	3	4a	4b	5
	whether or not shelled or broken.				
12023000	- Seed	BAP	Free	Free	
	- Other :				
	- - In shell :				
12024110	- - - For feed purpose	BAP	X	X	
12024190	- - - Other	BAP	Free	Free	
	- - Shelled, whether or not broken :				
12024210	- - - For feed purpose	BAP	X	X	
12024290	- - - Other	BAP	Free	Free	
12.03	Copra.				
12030010	- For feed purpose	BAP	X	X	
12030090	- Other	BAP	Free	Free	
12.04	Linseed, whether or not broken.				
12040010	- For feed purpose	BAP	X	X	
12040090	- Other	BAP	Free	Free	
12.05	Rape or colza seeds, whether or not broken.				
	- Low erucic acid rape or colza seeds :				
12051010	- - For feed purpose	BAP	X	X	
12051090	- - Other	BAP	Free	Free	
	- Other :				
12059010	- - For feed purpose	BAP	X	X	
12059090	- - Other	BAP	Free	Free	
12.06	Sunflower seeds, whether or not broken.				
12060010	- For feed purpose	BAP	X	X	
12060090	- Other	BAP	Free	Free	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.				
	- Palm nuts and kernels :				
12071010	- - For feed purpose	BAP	X	X	
12071090	- - Other	BAP	Free	Free	
	- Cotton seeds :				
12072100	- - Seed	BAP	Free	Free	

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1	2	3	4a	4b	5
	-- Other :				
12072910	--- For feed purpose	BAP	X	X	
12072990	--- Other	BAP	Free	Free	
	- Castor oil seeds :				
12073010	-- For feed purpose	BAP	X	X	
12073090	-- Other	BAP	Free	Free	
	- Sesamum seeds :				
12074010	-- For feed purpose	BAP	X	X	
12074090	-- Other	BAP	Free	Free	
	- Mustard seeds :				
12075010	-- For feed purpose	BAP	X	X	
12075090	-- Other	BAP	Free	Free	
	- Safflower (<i>Carthamus tinctorius</i>) seeds :				
12076010	-- For feed purpose	BAP	X	X	
12076090	-- Other	BAP	Free	Free	
	- Castor oil seeds :				
12077010	-- For feed purpose	BAP	X	X	
12077090	-- Other	BAP	Free	Free	
	- Other :				
	-- Poppy seeds :				
12079110	--- For feed purpose	BAP	X	X	
12079190	--- Other	BAP	Free	Free	
	-- Other :				
12079910	--- For feed purpose	BAP	X	X	
12079990	--- Other	BAP	Free	Free	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.				
	- Of soya beans :				
12081010	-- For feed purpose	BAP	X	X	
12081090	-- Other	BAP	Free	Free	
	- Other :				
12089010	-- For feed purpose	BAP	X	X	
12089090	-- Other	BAP	Free	Free	
12.09	Seeds, fruit and spores, of a kind used for sowing.				
12091000	- Sugar beet seeds	BAP	Free	Free	
	- Seeds of forage plants :				
12092100	-- Lucerne (alfalfa) seeds	BAP	X	X	

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1	2	3	4a	4b	5
	-- Clover (<i>Trifolium spp.</i>) seeds :				
12092201	--- Red clover seeds	BAP	X	X	
12092209	--- Other	BAP	28.66	-	
12092300	-- Fescue seeds	BAP	X	X	
12092400	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	BAP	28.86	-	TRQ 21
12092500	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds	BAP	28.86	-	
	-- Other :				
12092910	--- Bent grass (agrostis) seed	BAP	X	X	
12092920	--- Orchard grass or "Cocks' foot", meadow grass and fox-tail grass seed	BAP	14.61	-	
	--- Beet seeds, other than sugar beet seed :				
12092931	---- Seeds of turnips and swedes	BAP	X	X	
12092932	---- Mangolds seed	BAP	28.76	-	
12092939	---- Other	BAP	28.86	-	
12092940	--- Timothy grass seed	BAP	X	X	
12092990	--- Other	BAP	X	X	
12093000	- Seeds of herbaceous plants cultivated principally for their flowers	BAP	Free	Free	
	- Other :				
	-- Vegetable seeds :				
12099110	--- Cucumber, cauliflower, carrot, onion, shallot, leek, parsley, endive and lettuce seed	BAP	Free	Free	
	--- Other :				
12099191	---- Cabbage seed	BAP	Free	Free	
12099199	---- Other	BAP	Free	Free	
12099900	-- Other	BAP	Free	Free	
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	BAP	Free	Free	

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1	2	3	4a	4b	5
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered.	BAP	Free	Free	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.		-	-	-
	- Seaweeds and other algae :				
	- - - Fit for human consumption :				
12122110	- - - For feed purpose	BAP	X	X	
12122190	- - - Other	BAP	Free	Free	
	- - Other :				
12122910	- - - For feed purpose	BAP	Free	Free	
12122990	- - - Other	BAP	Free	Free	
	- Other :				
	- - Sugar beet :				
12129110	- - - For feed purpose	BAP	X	X	
12129190	- - - Other	BAP	Free	Free	
	- - Locust beans (carob) :				
12129210	- - - For feed purpose	BAP	X	X	
12129290	- - - Other	BAP	Free	Free	
	- - Sugar cane :				
12129310	- - - For feed purpose	BAP	X	X	
12129390	- - - Other	BAP	Free	Free	

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1	2	3	4a	4b	5
12129400	-- Chicory roots	BAP	Free	Free	
12129900	-- Other	BAP	Free	Free	
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	BAP	X	X	
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.				
12141000	- Lucerne (alfalfa) meal and pellets	BAP	X	X	
	- Other :				
	-- Swedes :				
12149011	--- Whole	BAP	X	X	
12149019	--- Other	BAP	X	X	
	-- Other :				
12149091	--- Hay	BAP	X	X	TRQ 22
12149099	--- Other	BAP	X	X	
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	BAP	Free	Free	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.				
	- Vegetable saps and extracts :				
13021100	-- Opium	BAP	Free	Free	
13021200	-- Of liquorice	PAP	Free	Free	
13021300	-- Of hops	PAP	Free	Free	
13021400	-- Of ephedra	BAP	Free	Free	
	-- Other :				

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1	2	3	4a	4b	5
13021903	- - - Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	PAP	Free	Free	
13021905	- - - Of aloes, Quassia amara, manna, pyrethrum or of the roots of plants containing rotenone; vanilla oleoresin	BAP	Free	Free	
13021909	- - - Other	BAP	Free	Free	
13022000	- Pectic substances, pectinates and pectates	PAP	Free	Free	
	- Mucilages and thickeners, whether or not modified, derived from vegetable products :				
13023100	- - Agar-Agar	PAP	Free	Free	
13023200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seed or guar seed	PAP	Free	Free	
13023900	- - Other	PAP	Free	Free	
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	PAP	Free	Free	
14.04	Vegetable products not elsewhere specified or included.	PAP	Free	Free	
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	BAP	X	X	
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.				
	- Tallow :				
15021010	- - For feed purpose	BAP	X	X	

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1	2	3	4a	4b	5
15021090	-- Other	BAP	Free	Free	
	- Other :				
15029010	-- For feed purpose	BAP	X	X	
15029090	-- Other	BAP	Free	Free	
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	BAP	Free	Free	
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.				
	- Fish-liver oils and their fractions :				
15041011	-- For feed purpose, including veterinary oil	NAMA	Free	Free	
	-- Other :				
15041020	--- Solid fractions	NAMA	Free	Free	
	--- Other :				
15041091	---- Medicinal oil	NAMA	Free	Free	
15041093	---- Industrial oil and mixed oils	NAMA	Free	Free	
15041099	---- Other fish-liver oils	NAMA	Free	Free	
	- Fats and oils and their fractions, of fish, other than liver oils :				
15042011	-- For feed purpose	NAMA	Free	Free	
	-- Other :				
15042021	--- Shark oil	NAMA	Free	Free	
15042031	--- Herring oil and other fish oils	NAMA	Free	Free	
	--- Other :				
15042040	---- Solid fractions	NAMA	Free	Free	
15042099	---- Other	NAMA	Free	Free	
	- Fats and oils and their fractions, of marine mammals :				
15043011	-- For feed purpose	BAP	Free	Free	
15043021	-- Fats for other purposes	BAP	Free	Free	
	-- Oils for other purposes :				
15043030	--- Sperm oil	BAP	Free	Free	

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1	2	3	4a	4b	5
15043099	--- Other	BAP	Free	Free	
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	BAP	Free	Free	
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.				
15060011	- For feed purpose	BAP	X	X	
	- Other :				
15060021	-- Bone fat, bone oil and neat's-foot oil	BAP	Free	Free	
	-- Other :				
15060030	--- Solid fractions	BAP	Free	Free	
15060099	--- Other	BAP	Free	Free	
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.				
	- Crude oil, whether or not degummed :				
15071010	-- For feed purpose	BAP	X	X	
15071090	-- Other	BAP	Free	Free	
	- Other:				
15079010	-- For feed purpose	BAP	X	X	
15079090	-- Other	BAP	Free	Free	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.				
	- Crude oil :				
15081010	-- For feed purpose	BAP	X	X	
15081090	-- Other	BAP	Free	Free	
	- Other :				
15089010	-- For feed purpose	BAP	X	X	
15089090	-- Other	BAP	Free	Free	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.				

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1	2	3	4a	4b	5
	- Virgin :				
15091010	-- For feed purpose	BAP	X	X	
15091090	-- Other	BAP	Free	Free	
	- Other :				
15099010	-- For feed purpose	BAP	X	X	
15099090	-- Other	BAP	Free	Free	
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.				
15100010	- For feed purpose	BAP	X	X	
15100090	- Other	BAP	Free	Free	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.				
	- Crude oil :				
15111010	-- For feed purpose	BAP	X	X	
15111090	-- Other	BAP	Free	Free	
	- Other :				
15119011	-- For feed purpose	BAP	X	X	
	-- Other :				
15119020	--- Solid fractions	BAP	Free	Free	
15119099	--- Other	BAP	Free	Free	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.				
	- Sunflower-seed or safflower oil and fractions thereof :				
	-- Crude oil :				
15121110	--- For feed purpose	BAP	X	X	
15121190	--- Other	BAP	Free	Free	
	-- Other :				
15121910	--- For feed purpose	BAP	X	X	
15121990	--- Other	BAP	Free	Free	

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1	2	3	4a	4b	5
	- Cotton-seed oil and its fractions :				
	-- Crude oil, whether or not gossypol has been removed :				
15122110	--- For feed purpose	BAP	X	X	
15122190	--- Other	BAP	Free	Free	
	-- Other :				
15122911	--- For feed purpose	BAP	X	X	
	--- Other :				
15122920	---- Solid fractions	BAP	Free	Free	
15122999	---- Other	BAP	Free	Free	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.				
	- Coconut (copra) oil and its fractions :				
	-- Crude oil :				
15131110	--- For feed purpose	BAP	X	X	
15131190	--- Other	BAP	Free	Free	
	-- Other :				
15131911	--- For feed purpose	BAP	X	X	
	--- Other :				
15131920	---- Solid fractions	BAP	Free	Free	
15131999	---- Other	BAP	Free	Free	
	- Palm kernel or babassu oil and fractions thereof :				
	-- Crude oil :				
15132110	--- For feed purpose	BAP	X	X	
15132190	--- Other	BAP	Free	Free	
	-- Other :				
15132911	--- For feed purpose	BAP	X	X	
	--- Other :				
15132920	---- Solid fractions	BAP	Free	Free	
15132999	---- Other	BAP	Free	Free	
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.				
	- Low erucic acid rape or colza oil and its fractions :				

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
	-- Crude oil :				
15141110x	--- For feed purpose, fish feed	BAP	Free	Free	NOTE 2
15141110y	--- For feed purpose, other	BAP	X	X	NOTE 2
15141190	--- Other	BAP	Free	Free	
	-- Other :				
15141910	--- For feed purpose	BAP	X	X	
15141990	--- Other	BAP	Free	Free	
	- Other :				
	-- Crude oil :				
15149110	--- For feed purpose	BAP	X	X	
15149190	--- Other	BAP	Free	Free	
	-- Other :				
15149910	--- For feed purpose	BAP	X	X	
15149990	--- Other	BAP	Free	Free	
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.				
	- Linseed oil and its fractions :				
	-- Crude oil :				
15151110x	--- For feed purpose, fish feed	BAP	Free	Free	NOTE 2
15151110y	--- For feed purpose, other	BAP	X	X	NOTE 2
15151190	--- Other	BAP	Free	Free	
	-- Other :				
15151910x	--- For feed purpose, fish feed	BAP	Free	Free	NOTE 2
15151910y	--- For feed purpose, other	BAP	X	X	NOTE 2
15151990	--- Other	BAP	Free	Free	
	- Maize (corn) oil and its fractions :				
	-- Crude oil :				
15152110	--- For feed purpose	BAP	X	X	
15152190	--- Other	BAP	Free	Free	
	-- Other :				
15152910	--- For feed purpose	BAP	X	X	
15152990	--- Other	BAP	Free	Free	
	- Castor oil and its fractions :				
15153010	-- For feed purpose	BAP	X	X	

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1	2	3	4a	4b	5
15153090	-- Other	BAP	Free	Free	
	- Sesame oil and its fractions :				
15155011	-- For feed purpose	BAP	X	X	
	-- Other :				
15155020	--- Crude oil	BAP	Free	Free	
15155099	--- Other	BAP	Free	Free	
	- Other :				
15159011x	-- For feed purpose, fish feed	BAP	Free	Free	NOTE 2
15159011y	-- For feed purpose, other	BAP	X	X	NOTE 2
15159021	-- Cashew nutshell oil, wood oils (including tung oil and its fractions) or oiticica oil, not for feed purpose	BAP	Free	Free	
15159032	-- Jojoba oil and its fractions, not for feed purpose	BAP	Free	Free	
	-- Other :				
15159070	--- Crude oil	BAP	Free	Free	
	--- Other :				
15159080	---- Solid fractions	BAP	Free	Free	
15159099	---- Other	BAP	Free	Free	
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.				
	- Animal fats and oils and their fractions :				
	-- For feed purpose				
15161012	--- Extracted entirely from fish or marine mammals	BAP	Free	Free	
15161019	--- Other	BAP	X	X	
	-- Other :				
15161020	--- Extracted entirely from fish or marine mammals	BAP	Free	Free	
15161099	--- Other	BAP	Free	Free	
	- Vegetable fats and oils and their fractions :				

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
15162011x	-- For feed purpose, fish feed	BAP	Free	Free	NOTE 2
15162011y	-- For feed purpose, other	BAP	X	X	NOTE 2
	-- Other :				
15162020	--- Hydrogenated castor oil	PAP	Free	Free	
15162099	--- Other	BAP	Free	Free	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.				
	- Margarine, excluding liquid margarine :				
15171010	-- For feed purpose	BAP	X	X	
	-- Other :				
15171020	--- Animal	PAP	14.5% for margarine containing more than 10%. but not more than 15% by weight of milk fats and 21.2% for other products	-	
15171030	--- Vegetable	PAP	14.5% for margarine containing more than 10%. but not more than 15% by weight of milk fats and 21.2% for other products	-	

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1	2	3	4a	4b	5
	- Other :				
15179011	-- For feed purpose	BAP	X	X	
	-- Other :				
15179021	--- Edible liquid mixtures of vegetable oils	BAP	Free	Free	
15179030	---Liquid margarine	PAP	14.5% for liquid margarine containing more than 10%. but not more than 15% by weight of milk fats. and 25.5% for other products	-	
15179040	--- Edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils :	PAP	10.2% for edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils and containing more than 10%. but not more than 15% by weight of milk fats. and 12.7% for other products	-	
	--- Other :				
15179091	---- Containing more than 10 % but not more than 15 % by weight of milk fats	PAP	Free	Free	

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1	2	3	4a	4b	5
15179097	---- Edible mixtures or preparations of a kind used as mould release preparations, n.e.s.i.	PAP	Free	Free	
15179098	---- Other	BAP	Free	Free	
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.				
15180011	- For feed purpose	BAP	X	X	
	- Other :				
15180021	-- Tung oil and other similar wood oils; oiticica oil	BAP	Free	Free	
15180031	-- Siccative oils	BAP	Free	Free	
15180041	-- Linseed oil, boiled	BAP	Free	Free	
15180051	-- Linoxyn	PAP	Free	Free	
15180099	-- Other	BAP	Free	Free	
15.20	Glycerol, crude; glycerol waters and glycerol lyes.				
15200010	- For feed purpose	PAP	3.79	-	
15200090	- Other	PAP	Free	Free	
15.21	Vegetable waxes (other than triglycerides), beeswax other insect waxes and spermaceti, whether or not refined or coloured.	PAP	Free	Free	
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.				

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1	2	3	4a	4b	5
15220011	- For feed purpose	PAP	3.79	-	
	- Other :				
15220020	-- Degras	PAP	Free	Free	
15220099	-- Other	PAP	Free	Free	
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	BAP	X	X	TRQ 23
16.02	Other prepared or preserved meat, meat offal or blood.				
16021000	- Homogenised preparations	BAP	X	X	
	- Of liver of any animal :				
16022001	-- Of goose or duck liver	BAP	Free	Free	
16022009	-- Other	BAP	X	X	
	- Of poultry of heading 01.05:				
	-- Of turkeys :				
16023101	--- Turkey roll	BAP	X	X	
16023109	--- Other	BAP	X	X	
16023200	-- Of fowls of the species <i>Gallus domesticus</i>	BAP	X	X	
16023900	-- Other	BAP	X	X	
	- Of swine :				
16024100	-- Hams and cuts thereof	BAP	X	X	
16024200	-- Shoulders and cuts thereof	BAP	X	X	
	-- Other, including mixtures :				
16024910	--- "Bacon crisp"	BAP	X	X	TRQ 24
16024990	--- Other	BAP	X	X	
	- Of bovine animals				
16025001	-- Meatballs, each of a weight of 25 grams or less, diameter 3 cm or less and containing 18% fat or less	BAP	X	X	
16025009	-- Other	BAP	X	X	
16029000	- Other, including preparations of blood of any animal	BAP	X	X	

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1	2	3	4a	4b	5
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.				
16030010	- Whale-meat extracts	NAMA	Free	Free	
	- Other :				
16030020	-- Of fish , crustaceans, molluscs or other aquatic invertebrates	NAMA	Free	Free	
	-- Other :				
16030092	--- Juices of whale meat	NAMA	Free	Free	
16030099	--- Other	BAP	124.16	309.6 %	NOTE 4
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	NAMA	Free	Free	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	NAMA	Free	Free	
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.				
	- Raw sugar not containing added flavouring or colouring matter :				
	-- Beet sugar :				
17011210	--- For feed purpose	BAP	X	X	
17011290	--- Other	BAP	Free	Free	
	-- Cane sugar specified in Subheading Note 2 to this Chapter :				
17011310	--- For feed purpose	BAP	X	X	
17011390	--- Other	BAP	Free	Free	
	-- Other cane sugar :				
17011410	--- For feed purpose	BAP	X	X	
17011490	--- Other	BAP	Free	Free	
	- Other :				
	-- Containing added flavouring or colouring matter :				
17019110	--- For feed purpose	BAP	X	X	

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1	2	3	4a	4b	5
17019190	--- Other	BAP	Free	Free	
	-- Other :				
17019910	--- For feed purpose	BAP	X	X	
	--- Other :				
17019991	---- In lumps or powdered	BAP	Free	Free	
	---- Other sugar :				
17019995	----- In retail sale packages of a weight not exceeding 24 kg	BAP	Free	Free	
17019999	----- Other (in bulk or whole sale packages)	BAP	Free	Free	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.				
	- Lactose and lactose syrup :				
	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter :				
17021110	--- For feed purpose	BAP	X	X	
17021190	--- Other	BAP	Free	Free	
	-- Other :				
17021910	--- For feed purpose	BAP	X	X	
17021990	--- Other	BAP	Free	Free	
	- Maple sugar and maple syrup :				
17022010	-- For feed purpose	BAP	Free	Free	
17022090	-- Other	BAP	Free	Free	
17023000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	BAP	X	X	

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1	2	3	4a	4b	5
17024000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	BAP	X	X	
	- Chemically pure fructose :				
17025010	-- For feed purpose	PAP	1.37	-	
17025090	-- Other	PAP	Free	Free	
	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar :				
17026010	-- For feed purpose	BAP	X	X	
17026090	-- Other	BAP	Free	Free	
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose :				
	-- For feed purpose :				
17029011	--- Artificial honey	BAP	X	X	
	--- Other :				
17029022	---- Chemically pure maltose	PAP	1.37	-	
17029029	---- Other	BAP	X	X	
	-- Other :				
17029030	--- Artificial honey	BAP	Free	Free	
17029040	--- Caramel, including "colouring caramel"	BAP	Free	Free	
17029099	--- Other	PAP	Free	Free	
17.03	Molasses resulting from the extraction or refining of sugar.				
	- Cane molasses :				
17031010	-- For feed purpose	BAP	X	X	
17031090	-- Other	BAP	Free	Free	
	- Other :				
17039010	-- For feed purpose	BAP	X	X	
17039090	-- Other	BAP	Free	Free	
17.04	Sugar confectionary (including white				

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1	2	3	4a	4b	5
	chocolate), not containing cocoa.				
17041000	- Chewing gum, whether or not sugar-coated	PAP	Free	Free	
	- Other :				
17049010	-- Marzipan	PAP	Free	Free	
	-- Other :				
17049091	--- Caramels (including toffees and similar sweets)	PAP	2.18	-	
17049092	--- Pastilles, sweets and drops	PAP	*	-	
17049099	--- Other	PAP	*	-	
18.01	Cocoa beans, whole or broken, raw or roasted.	BAP	Free	Free	
18.02	Cocoa shells, husks, skins and other cocoa waste.	BAP	Free	Free	
18.03	Cocoa paste, whether or not defatted.	PAP	Free	Free	
18.04	Cocoa butter, fat and oil.	PAP	Free	Free	
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	PAP	Free	Free	
18.06	Chocolate and other food preparations containing cocoa.				
18061000	- Cocoa powder, containing added sugar or other sweetening matter	PAP	Free	Free	
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg :				
	-- Ice-cream powders or table cream powders :				
18062011	--- Ice-cream powders	PAP	11.55	-	

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1	2	3	4a	4b	5
18062012	- - - Table cream powders	PAP	*	-	
18062090	- - Other	PAP	*	-	
	- Other, in blocks, slabs or bars :				
18063100	- - Filled	PAP	*	-	
18063200	- - Not filled	PAP	*	-	
	- Other :				
18069010	- - Other chocolate, including sugar confectionary containing cocoa	PAP	*	-	
	- - Ice-cream powders or table cream powders :				
18069021	- - - Ice-cream powders	PAP	11.55	-	
18069022	- - - Table cream powders	PAP	*	-	
18069090	- - Other edible preparations	PAP	*	-	
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.				
	- Preparations suitable for infants or young children, put up for retail sale :				
19011010	- - Of goods of headings 04.01 to 04.04	PAP	5.10	-	
19011090	- - Other	PAP	*	-	
	- Mixes and doughs for the preparation of bakers' wares of heading 19.05 :				

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1	2	3	4a	4b	5
19012010	-- Cake mixes in containers of a net content of less than 2 kg	PAP	2.27	-	
	-- Other :				
19012091	--- Cake mixes in containers of a net content of 2 kg or more	PAP	2.27	-	
19012092	--- Doughs, whether or not shaped, but excluding products of subheading 19.01.2097	PAP	1.49	-	
	--- Other :				
19012097	---- Doughs, shaped, containing cheese and/or not more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof	PAP	*	-	
19012098	---- Other	PAP	*	-	
	- Other :				
19019010	-- Malt extract	PAP	Free	Free	
	-- Other :				
19019091	--- Cheese substitutes ("cheese analogue"), e.g. products based on milk where the milk fat wholly or partly is replaced by vegetable fats or oils	PAP	*	-	
19019098	--- Other	PAP	*	-	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.				
	- Uncooked pasta, not stuffed or otherwise prepared :				
19021100	-- Containing eggs	PAP	2.33	-	
19021900	-- Other	PAP	1.39	-	

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1	2	3	4a	4b	5
	- Stuffed pasta, whether or not cooked or otherwise prepared :				
19022010	-- Stuffed with, by weight, more than 20% of meat or edible meat offals	BAP	X	X	
	-- Other :				
19022091	--- Cooked	PAP	*	-	
19022099	--- Other	PAP	*	-	
	- Other pasta :				
19023001	-- Cooked	PAP	*	-	
19023009	-- Other	PAP	*	-	
19024000	- Couscous	PAP	Free	Free	
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	PAP	4.41	-	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, grains and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.				
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :				
19041010	-- "Corn flakes"	PAP	Free	Free	
	-- Other :				
19041091	--- Pop Corn	PAP	Free	Free	
	--- Other :				
19041092	---- For feed purpose	PAP	1.73	-	
19041098	---- Other	PAP	Free	Free	

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1	2	3	4a	4b	5
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :				
19042010	- - Preparations of the Müsli type based on unroasted cereal flakes	PAP	*	-	
19042090	- - Other	PAP	*	-	
19043000	- Bulgur wheat	PAP	*	-	
	- Other :				
	- - Pre-cooked rice not containing any added ingredients :				
19049010	- - - For feed purpose	PAP	1.11	-	
19049020	- - - Other	PAP	Free	Free	
19049090	- - Other	PAP	*	-	
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.				
19051000	- Crispbread	PAP	2.33	-	
19052000	- Gingerbread and the like	PAP	Free	Free	
	- Sweet biscuits; waffles and wafers :				
19053100	- - Sweet biscuits	PAP	*	-	
19053200	- - Waffles and wafers	PAP	1.71	-	
19054000	- Rusks, toasted bread and similar toasted products	PAP	1.91	-	
	- Other :				
	- - Pizza :				
19059010	- - - Containing sausage, meat or edible meat offals	PAP	5.76	-	
	- - - Other, including pizza bases :				
19059021	- - - - Not containing sausage, meat or edible meat offals	PAP	*	-	
19059022	- - - - Pizza bases	PAP	1.39	-	

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1	2	3	4a	4b	5
	-- Other cakes, thin wafer crispbread, Danish pastry (including Danish pastry sticks) and biscuits other than sweet biscuits of commodity 19.05.3100 :				
19059031	--- Other cakes	PAP	*	-	
19059032	--- Thin wafer crispbread	PAP	2.75	-	
19059033	--- Danish pastry (including Danish pastry sticks)	PAP	1.49	-	
19059034	--- Biscuits, including "pretzels" and savoury and salted biscuits	PAP	*	-	
	-- Other :				
19059091	--- Bread and bread products, also half-baked or pre-baked (including baguettes, rolls, long rolls for sausages etc.), not containing products specified in note 1 a to this Chapter	PAP	*	-	
19059092	--- Sandwiches and other bread and bread products, including pies, containing not more than 20 % by weight of products specified in note 1 a to this Chapter	PAP	*	-	
19059093	--- Crisp savoury food products made from a dough (for example, tortilla chips, potato snacks in various shapes), not elsewhere specified or included	PAP	*	-	
19059098	--- Other	PAP	*	-	
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.				
	- Cucumbers and gherkins :				
20011001	-- In airtight containers	BAP	X	X	
20011009	-- Other	BAP	X	X	
	- Other :				
	-- Vegetables :				

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1	2	3	4a	4b	5
20019010	--- Capers	BAP	Free	Free	
20019020	--- Olives	BAP	Free	Free	
	--- Sweet corn (<i>Zea mays var. saccharata</i>) :				
20019031	---- For feed purpose	PAP	1.73	-	
20019041	---- Other	PAP	Free	Free	
	--- Onions :				
20019052	---- In airtight containers	BAP	11.52	198.8 %	NOTE 4
20019058	---- Other	BAP	X	X	
	--- Other :				
20019061	---- Sweet peppers (<i>Capsicum annuum var. annuum</i>)	BAP	Free	Free	
20019069	---- Other	BAP	X	X	
	-- Other :				
20019091	--- Palm hearts	PAP	2.22	-	
20019092	--- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	PAP	2.22	-	
20019099	--- Other	BAP	X	X	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.				
	- Tomatoes, whole or in pieces :				
20021001	-- In airtight containers	BAP	Free	Free	
20021009	-- Other	BAP	Free	Free	
	- Other :				
20029010	-- Tomato purée or tomato pulp, the dry tomato content of which is not less than 25 % by weight, composed entirely of tomatoes and water, whether or not containing salt or other preservatives or seasoning, in airtight containers	PAP	Free	Free	
20029090	-- Other	PAP	Free	Free	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	BAP	Free	Free	

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1	2	3	4a	4b	5
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.				
	- Potatoes :				
	-- Edible preparations composed of flour, meal or flakes based on potatoes :				
20041010	--- Containing not less than 75% by weight of potatoes	PAP	11.41	-	
20041020	--- Other	PAP	5.52	-	
20041090	-- Other	BAP	X	X	
	- Other vegetables and mixtures of vegetables :				
	-- Sweet corn (<i>Zea mays var. saccharata</i>) :				
20049011	--- For feed purpose	PAP	1.73	-	
20049020	--- Other	PAP	Free	Free	
	-- Other :				
20049091	--- Globe artichokes	BAP	Free	Free	
20049099	--- Other, including mixtures of vegetables	BAP	X	X	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.				
20051000	- Homogenised vegetables	BAP	X	X	
	- Potatoes :				
	-- Edible preparations composed of flour, meal or flakes based on potatoes :				
20052010	--- Containing not less than 75% by weight of potatoes	PAP	11.41	-	
20052020	--- Other	PAP	5.52	-	
	-- Other :				
20052091	--- Semi-manufactures for the production of snacks	BAP	X	X	TRQ 25
20052099	--- Other	BAP	X	X	
	- Peas (<i>Pisum sativum</i>) :				

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1	2	3	4a	4b	5
	-- Of dried :				
20054002	--- For feed purpose	BAP	X	X	
20054003	--- Other	BAP	Free	Free	
20054009	-- Other	BAP	X	X	
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :				
20055100	-- Beans, shelled	BAP	Free	Free	
	-- Other :				
20055901	--- Green beans, asparagus beans, wax beans and string beans	BAP	13.29	211.6 %	NOTE 4
20055909	--- Other	BAP	Free	Free	
20056000	- Asparagus	BAP	Free	Free	
20057000	- Olives	BAP	Free	Free	
	- Sweet corn (<i>Zea mays var. saccharata</i>) :				
20058010	-- For feed purpose	PAP	1.73	-	
20058090	-- Other	PAP	Free	Free	
	- Other vegetables and mixtures of vegetables :				
20059100	-- Bamboo shoots	BAP	Free	Free	
	-- Other :				
20059901	--- Capers; Globe artichokes; Sweet peppers (<i>Capsicum annuum var. annuum</i>)	BAP	Free	Free	
20059902	--- Preparations put up for retail sale as infant food, in containers of a net weight content not exceeding 250 grams, excluding homogenised vegetables of subheading 20.05.1000	BAP	29.68	244.8 %	NOTE 4
20059908	--- Other, including mixtures of vegetables	BAP	X	X	
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).				
20060010	- Ginger	BAP	Free	Free	
20060020	- Cherries	BAP	X	X	
	- Other products :				

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1	2	3	4a	4b	5
	- - With a sugar content exceeding 13 % by weight :				
20060031	- - - Sweet corn (<i>Zea mays var. saccharata</i>)	PAP	Free	Free	
20060039	- - - Other	BAP	Free	Free	
	- - Other :				
20060091	- - - Sweet corn (<i>Zea mays var. saccharata</i>)	PAP	*	-	
20060099	- - - Other	BAP	1.36	9.3 %	NOTE 4
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.				
	- Homogenised preparations :				
20071001	- - Containing added sugar or sweetening matter	PAP	5.30	-	
	- - Other :				
20071007	- - - Containing strawberries, blackcurrants, raspberries or mixtures thereof	PAP	4.55	-	
20071008	- - - Other	PAP	3.28	-	
	- Other :				
	- - Citrus fruit :				
20079110	- - - Containing added sugar or sweetening matter	PAP	Free	Free	
20079190	- - - Other	PAP	Free	Free	
	- - Other :				
	- - - Containing added sugar or sweetening matter :				
20079902	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof	PAP	Free	Free	
20079904	- - - - Containing cowberries, bilberries, other fruit of the genus <i>Vaccinium</i> , cloudbberries or mixtures thereof	PAP	1.76	-	
20079905	- - - - Other	PAP	5.30	-	
	- - - Other :				

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1	2	3	4a	4b	5
20079906	---- Containing strawberries, blackcurrants, raspberries or mixtures thereof	PAP	5.30	-	
20079907	---- Of apricots, mangos, kiwis, peaches or mixtures thereof	PAP	Free	Free	
20079909	---- Other	PAP	1.76	-	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.				
	- Nuts, ground-nuts and other seeds, whether or not mixed together :				
	-- Ground-nuts :				
20081110	--- Peanut butter	PAP	Free	Free	
	--- Other :				
20081180	---- For feed purpose	PAP	1.69	-	
20081191	---- Other	PAP	Free	Free	
20081900	-- Other, including mixtures	BAP	Free	Free	
20082000	- Pineapples	BAP	Free	Free	
	- Citrus fruit :				
20083010	-- For feed purpose	BAP	X	X	
20083090	-- Other	BAP	Free	Free	
20084000	- Pears	BAP	Free	Free	
20085000	- Apricots	BAP	Free	Free	
20086000	- Cherries	BAP	X	X	
20087000	- Peaches, including nectarines	BAP	Free	Free	
20088000	- Strawberries	BAP	X	X	
	- Other, including mixtures other than those of subheading 2008.19 :				
	-- Palm hearts :				
20089110	--- For feed purpose	PAP	4.67	-	
20089190	--- Other	PAP	Free	Free	
20089300	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium</i>	BAP	Free	Free	

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1	2	3	4a	4b	5
	<i>oxycoccus, Vaccinium vitis-idaea)</i>				
	-- Mixtures :				
20089701	--- Entirely containing products of chapter 8	BAP	Free	Free	
20089709	--- Other mixtures	BAP	X	X	
	-- Other :				
20089901	--- Apples	BAP	5.75	-	
20089902	--- Plums	BAP	Free	Free	
20089903	--- Maize (corn), other than sweet corn (<i>Zea mays var. Saccharata</i>)	PAP	*	-	
20089909	--- Other	BAP	X	X	
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.				
	- Orange juice :				
20091100	-- Frozen	BAP	Free	Free	
20091200	-- Not frozen, of a Brix value not exceeding 20	BAP	Free	Free	
20091900	-- Other	BAP	Free	Free	
	- Grapefruit juice (including pomelo) :				
20092100	-- Of a Brix value not exceeding 20	BAP	Free	Free	
20092900	-- Other	BAP	Free	Free	
	- Juice of any other single citrus fruit:				
20093100	-- Of a Brix value not exceeding 20 :	BAP	Free	Free	
20093900	-- Other	BAP	Free	Free	
	- Pineapple juice:				
20094100	-- Of a Brix value not exceeding 20	BAP	Free	Free	
20094900	-- Other	BAP	Free	Free	
20095000	- Tomato juice	BAP	Free	Free	
	- Grape juice (including grape must) :				
20096100	-- Of a Brix value not exceeding 30	BAP	Free	Free	

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1	2	3	4a	4b	5
20096900	-- Other - Apple juice :	BAP	Free	Free	
20097100	-- Of a Brix value not exceeding 20	BAP	X	X	TRQ 26
20097900	-- Other - Juice of any other single fruit or vegetable	BAP	X	X	TRQ 26
20098100	-- Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice - -- Other :	BAP	Free	Free	
	--- Black currant juice:				
20098911	---- Containing added sugar or other sweetening matter	BAP	X	X	
20098919	---- Other --- Other :	BAP	X	X	
20098991	---- Raspberry juice	BAP	14.50	-	
20098992	---- Strawberry juice	BAP	14.50	-	
20098993	---- Cherry juice	BAP	X	X	
20098994	---- Peach juice or apricot juice	BAP	Free	Free	
20098995	---- White currant, red currant or gooseberry juice	BAP	X	X	
20098996	---- Blueberry Juice	BAP	Free	Free	
20098998	---- Other - Mixtures of juices :	BAP	X	X	
20099001	-- Mixtures not containing juices of raspberries, apples, black-, red or white currants	BAP	26.86	-	
20099009	-- Other mixtures	BAP	26.86	-	
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	PAP	Free	Free	

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1	2	3	4a	4b	5
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.				
	- Active yeasts :				
21021010	-- Wine yeasts	PAP	Free	Free	
21021020	-- Baking yeasts, liquid, pressed or dried	PAP	Free	Free	
21021090	-- Other	PAP	Free	Free	
	- Inactive yeasts; other single-cell micro-organisms, dead :				
21022010x	-- Yeasts for feed purpose, fish feed	PAP	Free	Free	NOTE 2
21022010y	-- Yeasts for feed purpose, other	PAP	2.58	-	NOTE 2
21022020	-- Other inactive yeasts	PAP	Free	Free	
21022031x	-- Other single-cell micro-organisms, dead, for feed purpose, fish feed	PAP	Free	Free	NOTE 2
21022031y	-- Other single-cell micro-organisms, dead, for feed purpose, other	PAP	2.58	-	NOTE 2
21022040	-- Other single-cell micro-organisms, dead, not for feed purpose	PAP	Free	Free	
21023000	- Prepared baking powders	PAP	Free	Free	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.				
21031000	- Soya sauce	PAP	Free	Free	
	- Tomato ketchup and other tomato sauces :				
21032010	-- Tomato ketchup	PAP	Free	Free	
	-- Other tomato sauces :				
21032021	--- Containing meat or edible meat offals	PAP	Free	Free	
21032029	--- Other	PAP	Free	Free	
21033000	- Mustard flour and meal and prepared mustard	PAP	Free	Free	

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1	2	3	4a	4b	5
	- Other :				
21039010	-- Mayonnaise and remoulades	PAP	1.97	-	
	-- Other :				
21039091	--- Mango chutney, liquid	PAP	Free	Free	
21039099	--- Other	PAP	*	-	
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.				
	- Soups and broths and preparations therefor :				
	-- In airtight containers :				
	--- Meat broth :				
21041011	---- Dried	PAP	Free	Free	
21041019	---- Other	PAP	3.88	-	
21041020	--- Vegetable soup, whether or not precooked, containing neither meat nor meat extracts	PAP	*	-	
21041030	--- Fish soup (containing at least 25 % by weight of fish)	PAP	*	-	
21041040	--- Other	PAP	*	-	
	-- Other :				
21041050	--- Containing meat or meat extracts	PAP	*	-	
21041060	--- Fish soup (containing at least 25 % by weight of fish)	PAP	*	-	
21041090	--- Other	PAP	*	-	
	- Homogenised composite food preparations :				
21042001	-- For infant use	PAP	*	-	
21042009	-- Other	PAP	*	-	
21.05	Ice cream and other edible ice, whether or not containing cocoa.				
21050010	- Containing cocoa	PAP	4.00	-	
	- Other :				
21050020	-- Containing edible fats	PAP	*	-	
21050090	-- Other	PAP	Free	Free	

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1	2	3	4a	4b	5
21.06	Food preparations not elsewhere specified or included.				
	- Protein concentrates and textured protein substances :				
21061001x	-- For feed purpose, fish feed	PAP	Free	Free	NOTE 2
21061001y	-- For feed purpose, other	PAP	2.68	-	NOTE 2
21061009	-- Other	PAP	*	-	
	- Other :				
21069010	-- Non-alcoholic compounds (known as "concentrated extracts") with a basis of goods of heading 13.02, for the manufacture of beverages	PAP	Free	Free	
21069020	-- Preparations based on juices of apples or blackcurrants, for the manufacture of beverages	PAP	8.73 %	-	
	-- Other preparations of a kind used for the manufacture of beverages :				
21069031	--- Flavoured or coloured sugar syrups	BAP	Free	Free	
21069039	--- Other	PAP	Free	Free	
	-- Drops, pastilles and chewing gum, not containing sugar :				
21069045	--- Containing nicotine	PAP	Free	Free	
21069047	--- Other drops and pastilles	PAP	Free	Free	
21069048	--- Other chewing gum	PAP	Free	Free	
	-- Cream substitutes :				
21069051	--- Dried	PAP	5.83	-	
21069052	--- Liquid	PAP	2.92	-	
21069060	-- Emulsified fats and similar products containing more than 15% by weight of edible milk-fats	PAP	*	-	
	-- Other :				
21069093x	--- For feed purpose, fish feed	PAP	Free	Free	NOTE 2
21069093y	--- For feed purpose, other	PAP	*	-	NOTE 2
21069098	--- Other	PAP	*	-	

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1	2	3	4a	4b	5
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	PAP	Free	Free	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.				
22021000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	PAP	Free	Free	
	- Other :				
22029100	-- Non-alcoholic beer	PAP	Free	Free	
	-- Other :				
22029910	--- Non-alcoholic wines	PAP	Free	Free	
22029920	--- Non-alcoholic beverages with a basis of or milk proteins	PAP	2.12	-	
	--- Other :				
22029991	---- Milk substitutes based on cereals or soya	PAP	Free	Free	
22029999	---- Other	PAP	Free	Free	
22.03	Beer made from malt.	PAP	Free	Free	
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	BAP	Free	Free	
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	PAP	Free	Free	

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1	2	3	4a	4b	5
22.06	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	BAP	Free	Free	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.				
	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher :				
	-- For the manufacturing of beverages :				
22071011	--- Not containing spirits obtained from potatoes	BAP	X	X	
22071019	--- Other	BAP	X	X	
22071090	-- Other	BAP	Free	Free	
22072000	- Ethyl alcohol and other spirits, denatured, of any strength	PAP	Free	Free	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages.	PAP	Free	Free	
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	PAP	Free	Free	
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for				

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1	2	3	4a	4b	5
	human consumption; greaves.				
23011000	- Flours, meals and pellets, of meat or meat offal; greaves	BAP	X	X	
	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates :				
23012010	-- For feed purpose	NAMA	Free	Free	
23012090	-- Other	NAMA	Free	Free	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.				
	- Of maize (corn) :				
23021010	-- For feed purpose	BAP	X	X	
23021090	-- Other	BAP	Free	Free	
23023000	- Of wheat	BAP	X	X	
	- Of other cereals :				
23024010	-- Of rice, other than for feed purpose	BAP	Free	Free	
23024090	-- Other	BAP	X	X	
	- Of leguminous plants :				
23025010	-- For feed purpose	BAP	X	X	
23025090	-- Other	BAP	Free	Free	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing.				
	- Residues of starch manufacture and similar residues :				
	-- For feed purpose :				
23031011x	--- Of maize (corn), fish feed	BAP	Free	Free	NOTE 2
23031011y	--- Of maize (corn), other	BAP	X	X	NOTE 2

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1	2	3	4a	4b	5
23031012	- - - Of potatoes	BAP	Free	Free	
23031019x	- - - Other, fish feed	BAP	Free	Free	NOTE 2
23031019y	- - - Other, other	BAP	X	X	NOTE 2
23031090	- - Other	BAP	Free	Free	
	- Beet-pulp, bagasse and other waste of sugar manufacture :				
23032010	- - For feed purpose	BAP	X	X	
23032090	- - Other	BAP	Free	Free	
	- Brewing or distilling dregs and waste :				
23033010x	- - For feed purpose, fish feed	BAP	Free	Free	NOTE 2
23033010y	- - For feed purpose, other	BAP	X	X	NOTE 2
23033090	- - Other	BAP	Free	Free	
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.				
23040010	- For feed purpose	BAP	X	X	
23040090	- Other	BAP	Free	Free	
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.				
23050010	- For feed purpose	BAP	X	X	
23050090	- Other	BAP	Free	Free	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.				
	- Of cotton seeds :				
23061010	- - For feed purpose	BAP	X	X	
23061090	- - Other	BAP	Free	Free	
	- Of linseed :				
23062010	- - For feed purpose	BAP	X	X	

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1	2	3	4a	4b	5
23062090	-- Other	BAP	Free	Free	
	- Of sunflower seeds :				
23063010x	-- For feed purpose, fish feed	BAP	Free	Free	NOTE 2
23063010y	-- For feed purpose, other	BAP	X	X	NOTE 2
23063090	-- Other	BAP	Free	Free	
	- Of rape or colza seeds :				
	-- Of low erucic acid rape or colza seeds :				
23064110	--- For feed purpose	BAP	X	X	
23064190	--- Other	BAP	Free	Free	
	-- Other :				
23064910	--- For feed purpose	BAP	X	X	
23064990	--- Other	BAP	Free	Free	
	- Of coconut or copra :				
23065010	-- For feed purpose	BAP	X	X	
23065090	-- Other	BAP	Free	Free	
	- Of palm nuts or kernels :				
	-- For feed purpose :				
23066011	--- Of palm nuts	BAP	X	X	
23066012	--- Of palm kernels	BAP	X	X	
23066090	-- Other	BAP	Free	Free	
	- Other :				
23069010	-- For feed purpose	BAP	X	X	
23069090	-- Other	BAP	Free	Free	
23.07	Wine lees; argol.				
23070010	- For feed purpose	BAP	X	X	
23070090	- Other	BAP	Free	Free	
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.				
23080000x	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not	BAP	Free	Free	NOTE 2

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
	elsewhere specified or included. Fish feed				
23080000y	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included. Other	BAP	X	X	NOTE 2
23.09	Preparations of a kind used in animal feeding.				
	- Dog or cat food, put up for retail sale :				
	-- Containing meat or meat offal of land animals, in airtight containers :				
23091011	--- Dog food	BAP	Free	Free	
23091012	--- Cat food	BAP	Free	Free	
	-- Other :				
23091091	--- Dog food	BAP	Free	Free	
23091092	--- Cat food	BAP	Free	Free	
	- Other :				
	-- Containing meat or meat offal of land animals, in airtight containers :				
23099011	--- For pets	BAP	Free	Free	
23099020	--- For other animals	BAP	X	X	
	-- Other :				
	--- Fish fodder and fish solubles :				
23099030	---- For ornamental fish and fish solubles	BAP	Free	Free	
23099040	---- For other fish	BAP	Free	Free	
	--- Birds food :				
23099050	---- For pets	BAP	Free	Free	
23099060	---- For other birds	BAP	X	X	
	--- Other :				
23099080	---- For pets	BAP	Free	Free	
	---- For other animals :				

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
23099094	----- Containing at least 10 % by weight, but not more than 30 % by weight of milk and/or natural milk constituents	BAP	X	X	
23099095	----- Containing more than 30 % by weight of milk and/or natural milk constituents	BAP	X	X	
23099096	----- Of vegetable fats or oils, industrial monocarboxylic acids or acid oils from refining, not containing any other substances falling within Chapters 1 - 23, Chapter 35 or Heading 38.23	BAP	X	X	
23099097	----- Containing at least 49 % by weight of cholinechloride, on an organic or inorganic carrier	BAP	X	X	
23099099	----- Other	BAP	X	X	
24.01	Unmanufactured tobacco; tobacco refuse.	BAP	Free	Free	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	PAP	Free	Free	
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	PAP	Free	Free	
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.				
	- Other polyhydric alcohols :				
29054300	-- Mannitol	PAP	Free	Free	
29054400	-- D-glucitol (sorbitol)	PAP	Free	Free	

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	BAP	Free	Free	
35.01	Casein, caseinates and other casein derivatives; casein glues.				
35011000	- Casein	PAP	36.48	-	
	- Other :				
35019010	-- Caseinates and other derivatives	PAP	36.48	-	
35019020	-- Casein glues	PAP	*	-	
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.				
	- Egg albumin :				
	-- Dried :				
35021101	--- Unfit for human consumption	BAP	16.13	-	
35021109	--- Other	BAP	X	X	
	-- Other :				
35021901	--- Unfit for human consumption	BAP	16.13	-	
35021909	--- Other	BAP	X	X	
	- Milk albumin (lactalbumin), including concentrates of two or more whey proteins :				

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
	-- Unfit for human consumption :				
35022010	--- For feed purpose	BAP	2.84	-	
35022020	--- Other	BAP	Free	Free	
35022090	-- Other	BAP	X	X	
	- Other :				
	-- Other albumins :				
	--- Unfit for human consumption :				
35029011	---- For feed purpose	BAP	2.84	-	
35029021	---- Other	BAP	Free	Free	
	--- Other :				
35029040	---- For feed purpose	BAP	2.84	-	
35029050	---- Other	BAP	Free	Free	
	-- Albuminates and other albumin derivatives :				
35029060	--- For feed purpose	BAP	2.84	-	
35029070	--- Other	BAP	Free	Free	
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	BAP	Free	Free	
35.04	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	BAP	Free	Free	
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.				
	- Dextrins and other modified starches :				

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
35051001	-- Esterified or etherified	PAP	7.40	-	
35051009	-- Other	PAP	7.40	-	
35052000	- Glues	PAP	Free	Free	
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included				
38091000	- With a basis of amylaceous substances	PAP	Free	Free	
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.				
	- Industrial monocarboxylic fatty acids; acid oils from refining :				
	-- Stearic acids :				
38231110	--- For feed purpose	BAP	X	X	
38231190	--- Other	BAP	Free	Free	
	-- Oleic acid :				
38231210	--- For feed purpose	BAP	X	X	
38231290	--- Other	BAP	Free	Free	
	-- Tall oil fatty acids :				
38231310	--- For feed purpose	BAP	3.47	-	
38231390	--- Other	BAP	Free	Free	
	-- Other :				
38231910	--- For feed purpose	BAP	X	X	
38231990	--- Other	BAP	Free	Free	
	- Industrial fatty alcohols :				
38237010	-- For feed purpose	BAP	X	X	
38237090	-- Other	BAP	Free	Free	

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.				
38246000	- Sorbitol other than that of subheading 2905.44	PAP	Free	Free	
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	BAP	Free	Free	
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1 (c) to this Chapter.	BAP	Free	Free	
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1 (b) or 1 (c) to this Chapter.	BAP	Free	Free	

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	BAP	Free	Free	
50.01	Silk-worm cocoons suitable for reeling.	BAP	Free	Free	
50.02	Raw silk (not thrown).	BAP	Free	Free	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	BAP	Free	Free	
51.01	Wool, not carded or combed.	BAP	Free	Free	
51.02	Fine or coarse animal hair, not carded or combed.	BAP	Free	Free	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	BAP	Free	Free	
52.01	Cotton, not carded or combed.	BAP	Free	Free	
52.02	Cotton waste (including yarn waste and garnetted stock).	BAP	Free	Free	
52.03	Cotton, carded or combed.	BAP	Free	Free	
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	BAP	Free	Free	

Chapter, heading and tariff line number (HS 2017 NO tariff 2020)	Description of products	Category	Applied entry into force import duty for the UK NOK/kg, or % where indicated	Alternative import duty for the UK which Norway may decide to introduce in NOK/kg, or % where indicated	Notes
1	2	3	4a	4b	5
53.02	True hemp (<i>Cannabis Sativa L.</i>), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	BAP	Free	Free	

NOTE1	04.06	Norway will include the following high quality cheeses under tariff line 04.06.9092: - Orkney Scottish Island Cheddar - West Country Farmhouse Cheddar - Yorkshire Wensleydale - Traditional Welsh Caerphilly
NOTE2	Fish feed lines	In order to reduce the administrative burden, Norway will split the indicated tariff lines for feed in two: one for "fish feed" and one for "other". The final customs tariff number and corresponding text is to be decided by Norwegian Customs. The tariff lines for fish feed are offered duty free.
NOTE3	07.08.2009/ 07.10.2209	These products are imported duty free. Nevertheless, Norway reserves its right to introduce a duty if the products are imported for feed purposes.
NOTE4		For certain agricultural goods, Norway retains the right to apply either <i>ad valorem</i> or <i>specific</i> duties in the amounts set out in the schedule. Such change of duty requires parliamentary consent and shall be announced in a timely manner, and the preferences granted to the UK in this agreement shall be retained in either duty. For greater clarity, the import duty that is applied at entry into force of this agreement is listed in column 4a. The alternative import duty is set out in column 4b.

Where quota periods are not specified for TRQs the applicable quota period is on an annual basis.

TRQ1	02.03.1101/ 02.03.2101	A combined duty free quota of domestic swine of 100 tonnes, under the tariff numbers 02.03.1101 and 02.03.2101.
TRQ2	02.03.1904	A duty free quota of bellies of swine, in the period 1 December to 31 December of 50 tonnes.
TRQ3	02.06.4100	A duty free quota of livers of swine of 60 tonnes.
TRQ4	02.07.1100/ 02.07.1200/ 02.07.2400/ 02.07.2500	A combined duty free quota of meat of the species Gallus domesticus and turkey, of 158 tonnes, under the tariff numbers 02.07.1100, 0207.1200, 0207.2400 and 02.07.2500.
TRQ5	02.10.1101/ 02.10.1109/ 02.10.1900	A combined duty free quota of hams, shoulders and cuts thereof, of 100 tonnes, under the tariff numbers 02.10.1101, 0210.1109 and 02.10.1900.
TRQ6	04.06	Cheese and curd. A WTO bound duty free member-allocated quota to the UK of 299 tonnes under heading 0406.
TRQ7	04.07.1100/ 04.07.2100/ ex. 04.07.9000	A combined duty free quota of chicken eggs of 48 tonnes, under the tariff numbers 04.07.1100, 04.07.2100 and ex. 04.07.9000.
TRQ8	06.02.9031	A duty free quota of green indoor plants under tariff number 06.02.9031 of 1.4 million NOK, in the period 1 May to 14 December.

TRQ9	ex 06.02.9043/ 06.029044	A combined duty free quota of other live plants (including their roots), cuttings and slips; mushroom spawn, and other pot plants or bedding plants in flower, under the tariff numbers ex 06.02.9043 and 06.02.9044, of 2.0 million NOK. Exception for the following plants: Argyranthemum frutescens, Chrysanthemum frutescens, Begonia x hiemalis, Begonia elatior, Campanula, Dendranthema x grandiflora, Chrysanthemum x morifolium, Euphorbia pulcherrima, Poinsettia pulcherrima, Hibiscus, Kalanchoe, Pelargonium, Primula and Saintpaulia.
TRQ10	07.01.9022	A duty free quota of new potatoes from 1 April to 14 May of 1000 tonnes.
TRQ 11	07.05.1112/ 07.05.1119/ 07.05.1122	A combined duty free quota of 220 tonnes for iceberg lettuce (for use in processing industry) under the tariff numbers 07.05.1112 (in the period 1 March to 31 May), 07.05.1119 (in the period 1 March to 31 May) and 07.05.1122(in the period 1 June to 30 November).
TRQ12	07.12.9011	A duty free quota of dried potatoes of 100 tonnes.
TRQ13	ex. 08.08.1011	A duty free quota of apples from 1 May to 31 July of 400 tonnes.
TRQ14	08.10.1023/ 08.10.1024	A combined duty free quota of 60 tonnes for strawberries from 9 June to 9 September under the tariff numbers 08.10.1023 (in the period 9 June to 30 June) and 08.10.1024 (in the period 1 July to 9 September.)
TRQ15	08.11.1000	A duty free quota of frozen strawberries of 440 tonnes, for processing industry with performance requirement.
TRQ16	ex 08.11.2019/ 08.11.2091	A combined duty free quota of frozen raspberries of 190 tonnes, for processing industry, under the tariff numbers ex 08.11.2019 and 08.11.2091 with performance requirement.
TRQ17	10.01.1900	A duty free quota of durum wheat for pasta production of 1 000 tonnes.
TRQ18	ex. 10.02.1000	A duty free quota of hybrid autumn rye, for sowing purpose of 200 tonnes.
TRQ19	10.05.9010	A duty free quota of maize (corn) for feed purpose of 3000 tonnes.
TRQ20	11.03.1310	A duty free quota of maize (corn) groats, meal and pellets for feed purpose of 2000 tonnes.
TRQ21	12.09.2400	A duty free quota of Kentucky blue grass seeds for sowing, lawn purpose of 40 tonnes.
TRQ22	12.14.9091	A duty free quota for hay of 7 000 tonnes.
TRQ23	16.01.0000	A duty free quota for sausages of 120 tonnes.
TRQ24	16.02.4910	A duty free quota for "bacon crisp" of 40 tonnes.
TRQ25	20.05.2091	A duty free quota of potatoes, semi-manufactures for the production of snacks of 650 tonnes.
TRQ26	20.09.7100/ 20.09.7900	A combined duty free quota of apple juice (for processing industry) for tariff number 2009.7100 and 2009.7900 of 100 tonnes with performance requirement.

ANNEX IV

REFERRED TO IN PARAGRAPH 4 OF ARTICLE 2.20 (ANNEXES) OF
SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN GOODS) OF
CHAPTER 2 (TRADE IN GOODS)

ANNEX IV

SCHEDULE OF TARIFF COMMITMENTS ON GOODS

COMMITMENTS OF THE UNITED KINGDOM ON GOODS ORIGINATING IN ICELAND

REFERRED TO IN PARAGRAPH 4 OF ARTICLE 2.20 (ANNEXES) OF SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN GOODS) OF CHAPTER 2 (TRADE IN GOODS)

This Annex contains two sections. Part A sets out tariff commitments of the United Kingdom in relation to originating goods of Iceland. Part B sets out TRQ preferences granted by the United Kingdom to originating goods of Iceland. The scope of products in these tables is determined according to Combined Nomenclature (CN) codes as they are implemented in United Kingdom legislation. CN codes and descriptions as set out in **Part A and Part B** are those that were in use in July 2020.

Explanatory Notes

The following tariff categories apply as shown in Part A in relation to the elimination or reduction of customs duties by the United Kingdom for originating goods of Iceland pursuant to Article 2.6 (Customs Duties).

- (a) There will be no preferential tariff concessions offered on originating goods where 'X' is marked in the preferential rate column in the UK's schedule. Where 'X' is marked, MFN rates will apply - however these goods may be covered by a preferential TRQ. Please refer to United Kingdom legislation for the MFN rate (UK Global Tariff) which will apply; the United Kingdom Government also publishes these rates online. See **Part B** for the detail of any applicable preferential TRQs.
- (b) Where 'TRQ' is marked, a United Kingdom preferential Tariff Rate Quota applies to originating goods of Iceland. See **Part B** for more detail.
- (c) For originating goods of Iceland in tariff categories "0% + AC", "0% + AC (reduced)" and "6% + AC", the following provisions shall apply:
 - (i) The United Kingdom retains the right to apply the agricultural component (referred to as AC or AC (reduced) in this Annex) to originating goods. The *ad valorem* component of the tariff on originating goods of Iceland in categories "0% + AC" and "0% + AC (reduced)" shall be removed on the entry into force, or earlier provisional application, of this Agreement. The *ad valorem* component of the tariff on originating goods of Iceland in category "6% + AC" shall be 6%.
 - (ii) For originating goods of Iceland in tariff categories "0% + AC", "0% + AC (reduced)" and "6% + AC", customs duties levied upon import under subparagraph (i) above shall not exceed the customs duties for the goods concerned which were applied by the United Kingdom pursuant to the EU's preferential trading arrangements

for Iceland immediately prior to the end of the transition period under the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.

Part A

The United Kingdom's preferential tariff rates granted to Iceland

The below table sets out customs duties for originating goods of Iceland imported into the United Kingdom which fall under Harmonized System (HS) Chapters 1-24 in cases where these goods benefit from preferential rates under this Agreement, as well as customs duties where applicable (in cases where the tariff is not fully liberalised) for originating goods of Iceland imported into the United Kingdom which fall under HS Chapters 25-97. Customs duties for originating goods of Iceland imported into the United Kingdom are liberalised under this Agreement for all products that fall under HS Chapters 25-97, except where listed in this Annex (whether in Part A and/or Part B).¹

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0101	Live horses, asses, mules and hinnies.	0%	-
0102.21	Pure-bred cattle for breeding	X	-
0102.29.05	Live cattle of the sub-genus Bibos or Poephagus (excl. pure-bred for breeding)	X	-
0102.29.10	Live cattle of a weight <= 80 kg (excl. pure-bred for breeding)	0%	-
0102.29.21	Cattle of a weight > 80 kg but <= 160 kg, for slaughter	0%	-
0102.29.29	Live cattle of a weight > 80 kg but <= 160 kg (excl. for slaughter, pure-bred for breeding)	0%	-
0102.29.41	Cattle of a weight > 160 kg but <= 300 kg, for slaughter	0%	-
0102.29.49	Live cattle of a weight > 160 kg but <= 300 kg (excl. for slaughter, pure-bred for breeding)	0%	-
0102.29.51	Heifers "female bovines that have never calved" of a weight > 300 kg, for slaughter	0%	-
0102.29.59	Live heifers "female bovines that have never calved" of a weight > 300 kg (excl. for slaughter and pure-bred for breeding)	0%	-
0102.29.61	Cows of a weight > 300 kg, for slaughter (excl. heifers)	0%	-
0102.29.69	Live cows of a weight > 300 kg (excl. for slaughter and pure-bred for breeding and heifers)	0%	-
0102.29.91	Cattle of a weight > 300 kg, for slaughter (excl. heifers and cows)	0%	-
0102.29.99	Live cattle of a weight > 300 kg (excl. for slaughter, pure-bred for breeding and heifers and cows)	0%	-
0102.31	Pure-bred buffalo for breeding	0%	-
0102.39	Live buffalo (excl. pure-bred for breeding)	0%	-
0102.90	Live bovine animals (excl. cattle and buffalo)	0%	-
0103.10	Pure-bred breeding swine	X	-
0103.91.10	Domestic swine, weighing < 50 kg (excl. pure-bred for breeding)	0%	-
0103.91.90	Live non-domestic swine, weighing < 50 kg	X	-
0103.92.11	Live domestic sows, having farrowed at least once, weighing >= 160 kg (excl. pure-bred for breeding)	0%	-

¹ The United Kingdom and Iceland understand that the preferential tariff treatment set out in this schedule reflects the arrangements applied by the United Kingdom in favour of originating goods of Iceland pursuant to the Agreement on Trade in Goods between the United Kingdom of Great Britain and Northern Ireland, Iceland and the Kingdom of Norway, done at London, 8 December 2020, with the exception of certain tariff-rate quotas recognised as temporary in that Agreement and any changes agreed by Iceland and the United Kingdom.

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0103.92.19	Live domestic swine, weighing >= 50 kg (excl. sows having farrowed at least once and weighing >= 160 kg, and those pure-bred for breeding)	0%	-
0103.92.90	Live non-domestic swine, weighing >= 50 kg	X	-
0104.10	Live sheep	X	-
0104.20	Live goats	0%	-
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls	0%	-
0106.11	Live primates	X	-
0106.12	Live whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	X	-
0106.13	Live camels and other camelids [Camelidae]	X	-
0106.14.10	Live domestic rabbits	0%	-
0106.14.90	Live rabbits and hares (excl. domestic rabbits)	X	-
0106.19	Live mammals (excl. primates, whales, dolphins and porpoises, manatees and dugongs, seals, sea lions and walruses, camels and other camelids, rabbits and hares, horses, asses, mules, hinnies, bovines, pigs, sheep and goats)	X	-
0106.20	Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards"	X	-
0106.31	Live birds of prey	X	-
0106.32	Live psittaciformes "incl. parrots, parrakeets, macaws and cockatoos"	X	-
0106.33	Live ostriches, and emus [Dromaius novaehollandiae]	X	-
0106.39.10	Live pigeons	0%	-
0106.39.80	Live birds (excl. birds of prey, psittaciformes, parrots, parrakeets, macaws, cockatoos, ostriches, emus and pigeons)	X	-
0106.41	Live bees	X	-
0106.49	Live insects (excl. bees)	X	-
0106.90	Live animals (excl. mammals, reptiles, birds, insects, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.)	X	-
0201	Meat of bovine animals, fresh or chilled.	X	-
0202	Meat of bovine animals, frozen.	X	-
0203	Meat of swine, fresh, chilled or frozen.	X	-
0204	Meat of sheep or goats, fresh, chilled or frozen.	X	TRQ 4
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	X	-
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled	X	-
0207.11	Fresh or chilled fowls of the species Gallus domesticus, not cut in pieces	X	-
0207.12	Frozen fowls of the species Gallus domesticus, not cut in pieces	X	-
0207.13	Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus	X	-
0207.14	Frozen cuts and edible offal of fowls of the species Gallus domesticus	X	-
0207.24	Fresh or chilled turkeys of the species domesticus, not cut in pieces	X	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0207.25	Frozen turkeys of the species domesticus, not cut into pieces	X	-
0207.26	Fresh or chilled cuts and edible offal of turkeys of the species domesticus	X	-
0207.27	Frozen cuts and edible offal of turkeys of the species domesticus	X	-
0207.41	Fresh or chilled domestic ducks, not cut in pieces	X	-
0207.42	Frozen domestic ducks, not cut in pieces	X	-
0207.43	Fatty livers of domestic ducks, fresh or chilled	0%	-
0207.44	Fresh or chilled cuts and edible offal of domestic ducks (excl. fatty livers)	X	-
0207.45.10	Frozen cuts of domestic ducks, boneless	X	-
0207.45.21	Frozen halves or quarters of domestic ducks	X	-
0207.45.31	Frozen whole wings of domestic ducks	X	-
0207.45.41	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic ducks	X	-
0207.45.51	Frozen breasts and cuts thereof, of domestic ducks, with bone in	X	-
0207.45.61	Frozen legs and cuts thereof, of domestic ducks, with bone in	X	-
0207.45.71	Frozen paletots of domestic ducks, with bone in	X	-
0207.45.81	Frozen cuts of domestic ducks, with bone in, n.e.s.	X	-
0207.45.93	Frozen fatty livers of domestic ducks	0%	-
0207.45.95	Frozen livers of domestic ducks (excl. fatty)	X	-
0207.45.99	Frozen edible offal of domestic ducks (excl. livers)	X	-
0207.51	Fresh or chilled domestic geese, not cut in pieces	X	-
0207.52	Frozen domestic geese, not cut in pieces	X	-
0207.53	Fatty livers of domestic geese, fresh or chilled	0%	-
0207.54	Fresh or chilled cuts and edible offal of domestic geese (excl. fatty livers)	X	-
0207.55.10	Frozen cuts of domestic geese, boneless	X	-
0207.55.21	Frozen halves or quarters of domestic geese	X	-
0207.55.31	Frozen whole wings of domestic geese	X	-
0207.55.41	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic geese	X	-
0207.55.51	Frozen breasts and cuts thereof, of domestic geese, with bone in	X	-
0207.55.61	Frozen legs and cuts thereof, of domestic geese, with bone in	X	-
0207.55.71	Frozen paletots of domestic geese, with bone in	X	-
0207.55.81	Frozen cuts of domestic geese, with bone in, n.e.s.	X	-
0207.55.93	Frozen fatty livers of domestic geese	0%	-
0207.55.95	Frozen livers of domestic geese (excl. fatty)	X	-
0207.55.99	Frozen edible offal of domestic geese (excl. livers)	X	-
0207.60	Meat and edible offal of domestic guinea fowls, fresh, chilled or frozen	X	-
0208.10	Fresh, chilled or frozen meat and edible offal of rabbits or hares	X	-
0208.30	Fresh, chilled or frozen meat and edible offal of primates	0%	-
0208.40	Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia) and of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0208.50	Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles"	0%	-
0208.60	Fresh, chilled or frozen meat and edible offal of camels and other camelids [Camelidae]	0%	-
0208.90	Fresh, chilled or frozen meat and edible offal of pigeons, game, reindeer and other animals (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry "fowls of the species Gallus domesticus", ducks, geese, turkey)	0%	-
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	0%	-
0210.11	Hams, shoulders and cuts thereof of swine, salted, in brine, dried or smoked, with bone in	X	-
0210.12	Bellies "streaky" and cuts thereof of swine, salted, in brine, dried or smoked	X	-
0210.19	Meat of swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)	X	-
0210.20	Meat of bovine animals, salted, in brine, dried or smoked	X	-
0210.91	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates	X	-
0210.92	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia) and seals	X	-
0210.93	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators"	0%	-
0210.99.10	Horsemeat, salted, in brine or dried	X	-
0210.99.21	Meat of sheep and goats, salted, in brine, dried or smoked, with bone in	X	TRQ 4
0210.99.29	Boneless meat of sheep and goats, salted, in brine, dried or smoked	X	TRQ 4
0210.99.31	Reindeer meat, salted, in brine, dried or smoked	X	-
0210.99.39	Meat, salted, in brine, dried or smoked (excl. of swine, bovine animals, reindeer, sheep or goats, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses (mammals of the suborder Pinnipedia)	X	-
0210.99.41	Edible domestic swine livers, salted, in brine, dried or smoked	X	-
0210.99.49	Edible domestic swine offal, salted, in brine, dried or smoked (excl. livers)	X	-
0210.99.51	Edible thick skirt and thin skirt of bovine animals, salted, in brine, dried or smoked	X	-
0210.99.59	Edible offal of bovine animals, salted, in brine, dried or smoked (excl. thick skirt and thin skirt)	X	-
0210.99.71	Edible fatty goose or duck livers, salted or in brine	X	-
0210.99.79	Edible poultry liver, salted, in brine, dried or smoked (excl. fatty goose or duck livers)	0%	-
0210.99.85.10	Of sheep and goats	X	TRQ 4

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0210.99.85.90	Other	X	-
0210.99.90	Edible flours and meals of meat or meat offal (excl. of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walrus and reptiles)	X	-
0301.11	Live ornamental freshwater fish	X	-
0301.19	Live ornamental fish (excl. freshwater)	2.2%	-
0301.91.10	Live trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	2.4%	-
0301.91.90	Live trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae"	3.6%	-
0301.92	Live eels "Anguilla spp."	X	-
0301.93	Live carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	2.4%	-
0301.94	Live Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)	4.8%	-
0301.95	Live southern bluefin tunas "Thunnus maccoyii"	4.8%	-
0301.99.11	Live Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	-
0301.99.17	Live freshwater fish (excl. ornamental fish, trout, eels, carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho")	2.4%	-
0301.99.85	Live saltwater fish (excl. ornamental fish, trout [Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster], eels [Anguilla spp.], Atlantic and Pacific bluefin tuna [Thunnus thynnus, Thunnus orientalis] Southern bluefin tuna [Thunnus maccoyii])	4.8%	-
0302.11.10	Fresh or chilled trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	2.4%	-
0302.11.20	Fresh or chilled trout of the species "Oncorhynchus mykiss", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each	3.6%	-
0302.11.80	Fresh or chilled trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae" (excl. of the species "Oncorhynchus mykiss", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each)	3.6%	-
0302.13	Fresh or chilled Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus	X	TRQ 1

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus"		
0302.14	Fresh or chilled Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	TRQ 1
0302.19	Fresh or chilled salmonidae (excl. trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho")	2.4%	-
0302.21.10	Fresh or chilled lesser or Greenland halibut "Reinhardtius hippoglossoides"	0%	-
0302.21.30	Fresh or chilled Atlantic halibut "Hippoglossus hippoglossus"	0%	-
0302.21.90	Fresh or chilled Pacific halibut "Hippoglossus stenolepis"	4.5%	-
0302.22	Fresh or chilled plaice "Pleuronectes platessa"	2.2%	-
0302.23	Fresh or chilled sole "Solea spp."	4.5%	TRQ 2
0302.24	Fresh or chilled turbot "Psetta maxima"	4.5%	TRQ 2
0302.29	Fresh or chilled flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Catharidae" (excl. halibut "Reinhardtius hippoglossoides, Hippoglossus hippoglossus and Hippoglossus stenolepis", plaice "Pleuronectes platessa", sole "Solea spp." and turbot "Psetta maxima")	4.5%	TRQ 2
0302.31.10	Fresh or chilled albacore or longfinned tunas "Thunnus alalunga" for industrial processing or preservation	X	-
0302.31.90	Fresh or chilled albacore or longfinned tunas "Thunnus alalunga" (excl. for industrial processing or preservation)	6.6%	-
0302.32.10	Fresh or chilled yellowfin tunas "Thunnus albacares" for industrial processing or preservation	X	-
0302.32.90	Fresh or chilled yellowfin tunas "Thunnus albacares" (excl. for industrial processing or preservation)	6.6%	-
0302.33.10	Fresh or chilled skipjack or stripe-bellied bonito for industrial processing or preservation	X	-
0302.33.90	Fresh or chilled skipjack or stripe-bellied bonito (excl. for industrial processing or preservation)	6.6%	-
0302.34.10	Fresh or chilled bigeye tunas "Thunnus obesus" for industrial processing or preservation	X	-
0302.34.90	Fresh or chilled bigeye tunas "Thunnus obesus" (excl. tunas for industrial processing or preservation)	6.6%	-
0302.35.11	Fresh or chilled Atlantic bluefin tuna "Thunnus thynnus", for industrial processing or preservation	X	-
0302.35.19	Fresh or chilled Atlantic bluefin tuna "Thunnus thynnus" (excl. for industrial processing or preservation)	6.6%	-
0302.35.91	Fresh or chilled Pacific bluefin tuna "Thunnus orientalis", for industrial processing or preservation	X	-
0302.35.99	Fresh or chilled Pacific bluefin tuna "Thunnus orientalis" (excl. for industrial processing or preservation)	6.6%	-
0302.36.10	Fresh or chilled Southern bluefin tunas "Thunnus maccoyii" for industrial processing or preservation	X	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0302.36.90	Fresh or chilled Southern bluefin tunas "Thunnus maccoyii" (excl. tunas for industrial processing or preservation)	6.6%	-
0302.39.20	Fresh or chilled tunas of the genus "Thunnus" for industrial processing or preservation (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	X	-
0302.39.80	Fresh or chilled tunas of the genus "Thunnus" (excl. tunas for industrial processing or preservation and Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	6.6%	-
0302.41	Fresh or chilled herring "Clupea harengus, clupea pallasii"	X	-
0302.42	Fresh or chilled anchovies "Engraulis spp."	4.5%	-
0302.43.10	Fresh or chilled sardines "Sardina pilchardus"	6.9%	-
0302.43.30	Fresh or chilled sardines "Sardinops spp." and sardinella "Sardinella spp."	4.5%	-
0302.43.90	Fresh or chilled brisling or sprats "Sprattus sprattus"	3.9%	-
0302.44	Fresh or chilled mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"	X	-
0302.45	Fresh or chilled jack and horse mackerel "Trachurus spp."	4.5%	-
0302.46	Fresh or chilled cobia "Rachycentron canadum"	4.5%	-
0302.47	Fresh or chilled swordfish "Xiphias gladius"	4.5%	-
0302.49.11	Fresh or chilled Kawakawa "Euthynnus affinis" for industrial processing or preservation	X	-
0302.49.19	Fresh or chilled Kawakawa "Euthynnus affinis" (excl. for industrial processing or preservation)	6.6%	-
0302.49.90	Fresh or chilled Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	4.5%	-
0302.51	Fresh or chilled cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"	0%	-
0302.52	Fresh or chilled haddock "Melanogrammus aeglefinus"	0%	-
0302.53	Fresh or chilled coalfish "Pollachius virens"	0%	-
0302.54	Fresh or chilled hake "Merluccius spp., Urophycis spp."	4.5%	-
0302.55	Fresh or chilled Alaska pollack "Theragra chalcogramma"	2.2%	-
0302.56.00.10	Blue whiting (Micromesistius poutassou)	2.2%	TRQ 2
0302.56.00.20	Southern blue whiting (Micromesistius australis)	2.2%	-
0302.59.10	Fresh or chilled fish of the species Boreogadus saida	0%	-
0302.59.20	Fresh or chilled whiting "Merlangius merlangus"	2.2%	-
0302.59.30	Fresh or chilled pollack "Pollachius pollachius"	2.2%	-
0302.59.40	Fresh or chilled ling "Molva spp."	2.2%	-
0302.59.90	Fresh or chilled fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, blue whittings, Boreogadus saida, whiting, pollack and ling)	4.5%	-
0302.71	Fresh or chilled tilapia "Oreochromis spp."	2.4%	-

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0302.72	Fresh or chilled catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	2.4%	-
0302.73	Fresh or chilled carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	2.4%	-
0302.74	Fresh or chilled eels "Anguilla spp."	X	-
0302.79	Fresh or chilled, Nile perch "Lates niloticus" and snakeheads "Channa spp."	2.4%	-
0302.81.15	Fresh or chilled picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	1.8%	-
0302.81.30	Fresh or chilled porbeagle shark "Lamna nasus"	2.4%	-
0302.81.40	Fresh or chilled blue shark "Prionace glauca"	2.4%	-
0302.81.80	Fresh or chilled dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	2.4%	-
0302.82	Fresh or chilled, rays and skates "Rajidae"	4.5%	-
0302.83	Fresh or chilled toothfish "Dissostichus spp."	4.5%	-
0302.84	Fresh or chilled sea bass "Dicentrarchus spp."	4.5%	-
0302.85	Fresh or chilled sea bream "Sparidae"	4.5%	-
0302.89.10	Fresh or chilled freshwater fish, n.e.s.	2.4%	-
0302.89.21	Fresh or chilled fish of the genus Euthynnus, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito and Kawakawa)	X	-
0302.89.29	Fresh or chilled fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito and Kawakawa, and fish for industrial processing or preservation)	6.6%	-
0302.89.31	Fresh or chilled redfish "Sebastes marinus"	0.6%	-
0302.89.39	Fresh or chilled redfish "Sebastes spp." (excl. Sebastes marinus)	0.6%	-
0302.89.40	Fresh or chilled ray's bream "Brama spp."	4.5%	-
0302.89.50	Fresh or chilled monkfish "Lophius spp."	4.5%	-
0302.89.60	Fresh or chilled pink cusk-eel "Genypterus blacodes"	2.2%	-
0302.89.90	Fresh or chilled fish, n.e.s.	4.5%	-
0302.91	Fresh or chilled fish livers, roes and milt	0%	-
0302.92.00.10	Of dogfish of the species Squalus acanthias	1.8%	-
0302.92.00.20	Of dogfish of the species Scyliorhinus spp.	1.8%	-
0302.92.00.90	Other	2.4%	-
0302.99.00.11	Of the species Oncorhynchus apache or Oncorhynchus chrysogaster	2.4%	-
0302.99.00.19	Other	3%	-
0302.99.00.20	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	X	-
0302.99.00.30	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	X	TRQ 1
0302.99.00.40	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	X	TRQ 1
0302.99.00.45	Other salmonidae	2.4%	-
0302.99.00.50	Redfish (Sebastes spp.)	0.6%	-

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0302.99.00.55	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0302.99.00.60	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	3%	-
0302.99.00.65	Coalfish (<i>Pollachius virens</i>)	0%	-
0302.99.00.71	Pacific halibut (<i>Hippoglossus stenolepis</i>)	3%	TRQ 2
0302.99.00.79	Other	0%	TRQ 2
0302.99.00.80	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0%	-
0302.99.00.85	Haddock (<i>Melanogrammus aeglefinus</i>)	0%	-
0302.99.00.90	Other	3%	-
0303.11	Frozen sockeye salmon [red salmon] " <i>Oncorhynchus nerka</i> "	X	-
0303.12	Frozen Pacific salmon (excl. sockeye salmon "red salmon")	X	-
0303.13	Frozen, Atlantic salmon " <i>Salmo salar</i> " and Danube salmon "Hucho hucho"	X	-
0303.14.10	Frozen trout " <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> "	2.7%	-
0303.14.20	Frozen trout " <i>Oncorhynchus mykiss</i> ", with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	3.6%	-
0303.14.90	Frozen trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i> " (excl. <i>Oncorhynchus mykiss</i> with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1kg each)	3.6%	-
0303.19	Frozen salmonidae (excl. trout and Pacific, Atlantic and Danube salmon)	2.7%	-
0303.23	Frozen tilapia " <i>Oreochromis</i> spp."	2.4%	-
0303.24	Frozen catfish " <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp."	2.4%	-
0303.25	Frozen carp " <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp."	2.4%	-
0303.26	Frozen eels " <i>Anguilla</i> spp."	X	-
0303.29	Frozen, Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	2.4%	-
0303.31.10	Frozen lesser or Greenland halibut " <i>Reinhardtius hippoglossoides</i> "	0%	-
0303.31.30	Frozen Atlantic halibut " <i>Hippoglossus hippoglossus</i> "	0%	-
0303.31.90	Frozen Pacific halibut " <i>Hippoglossus stenolepis</i> "	4.5%	-
0303.32	Frozen plaice " <i>Pleuronectes platessa</i> "	4.5%	TRQ 2
0303.33	Frozen sole " <i>Solea</i> spp."	2.2%	-
0303.34	Frozen turbot " <i>Psetta maxima</i> "	4.5%	-
0303.39.10	Frozen flounder " <i>Platichthys flesus</i> "	2.2%	-
0303.39.30	Frozen fish of the genus <i>Rhombosolea</i>	2.2%	-
0303.39.50	Frozen fish " <i>Pelotreis flavilatus</i> or <i>Peltorhamphus novaezelandiae</i> "	2.2%	-
0303.39.85	Frozen flat fish " <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> " (excl. halibut, plaice, sole, turbot, flounder, <i>Rhombosolea</i> spp., <i>Pelotreis flavilatus</i> and <i>Peltorhamphus novaezelandiae</i>)	4.5%	-
0303.41.10	Frozen albacore or longfinned tunas " <i>Thunnus alalunga</i> " for industrial manufacture of products of 1604	X	-

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0303.41.90	Frozen albacore or longfinned tunas "Thunnus alalunga" (excl. for industrial processing or preservation)	6.6%	-
0303.42.20	Frozen yellowfin tuna "Thunnus albacares" for industrial manufacture of products of 1604	X	-
0303.42.90	Frozen yellowfin tunas "Thunnus albacares" (excl. for industrial manufacture of products of 1604)	6.6%	-
0303.43.10	Frozen skipjack or stripe-bellied bonito "Euthynnus -Katsuwonus-pelamis" for industrial processing or preservation	X	-
0303.43.90	Frozen skipjack or stripe-bellied bonito "Euthynnus -Katsuwonus-pelamis" (excl. for industrial processing or preservation)	6.6%	-
0303.44.10	Frozen bigeye tunas "Thunnus obesus" for industrial processing or preservation	X	-
0303.44.90	Frozen bigeye tunas "Thunnus obesus" (excl. for industrial processing or preservation)	6.6%	-
0303.45.12	Frozen Atlantic bluefin tuna "Thunnus thynnus", for industrial processing or preservation	X	-
0303.45.18	Frozen Atlantic bluefin tuna "Thunnus thynnus" (excl. for industrial processing or preservation)	6.6%	-
0303.45.91	Frozen Pacific bluefin tuna "Thunnus orientalis", for industrial processing or preservation	X	-
0303.45.99	Frozen Pacific bluefin tuna "Thunnus orientalis" (excl. for industrial processing or preservation)	6.6%	-
0303.46.10	Frozen Southern bluefin tunas "Thunnus maccoyii" for industrial processing or preservation	X	-
0303.46.90	Frozen Southern bluefin tunas "Thunnus maccoyii" (excl. for industrial processing or preservation)	6.6%	-
0303.49.20	Frozen tunas of the genus "Thunnus" for industrial processing or preservation (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	X	-
0303.49.85	Frozen tunas of the genus "Thunnus" (excl. tunas for industrial processing or preservation and Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	6.6%	-
0303.51	Frozen herrings "Clupea harengus, Clupea pallasii"	X	-
0303.53.10	Frozen sardines "Sardina pilchardus"	6.9%	-
0303.53.30	Frozen sardines "Sardinops spp." and sardinella "Sardinella spp."	4.5%	-
0303.53.90	Frozen brisling or sprats "Sprattus sprattus"	3.9%	-
0303.54	Frozen mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"	X	-
0303.55.10	Frozen Atlantic horse mackerel "Trachurus trachurus"	4.5%	-
0303.55.30	Frozen Chilean jack mackerel "Trachurus murphyi"	4.5%	TRQ 2
0303.55.90.10	Horse mackerel (scad) (Caranx trachurus)	4.5%	-
0303.55.90.90	Other	4.5%	TRQ 2
0303.56	Frozen cobia "Rachycentron canadum"	4.5%	TRQ 2
0303.57	Frozen swordfish "Xiphias gladius"	2.2%	-
0303.59.10	Frozen anchovies "Engraulis spp."	4.5%	-
0303.59.21	Frozen Kawakawa "Euthynnus affinis" for industrial processing or preservation	X	-

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0303.59.29	Frozen Kawakawa "Euthynnus affinis" (excl. for industrial processing or preservation)	6.6%	-
0303.59.90	Frozen Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	4.5%	TRQ 2
0303.63	Frozen cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"	0%	-
0303.64	Frozen haddock "Melanogrammus aeglefinus"	0%	-
0303.65	Frozen coalfish "Pollachius virens"	0%	-
0303.66	Frozen hake "Merluccius spp., Urophycis spp."	4.5%	-
0303.67	Frozen Alaska pollack "Theragra chalcogramma"	4.5%	-
0303.68	Frozen blue whiting "Micromesistius poutassou, Micromesistius australis"	2.2%	-
0303.69.10	Frozen fish of the species Boreogadus saida	0%	-
0303.69.30	Frozen whiting "Merlangius merlangus"	2.2%	-
0303.69.50	Frozen pollack "Pollachius pollachius"	4.5%	-
0303.69.70	Frozen blue grenadier "Macruronus novaezelandiae"	2.2%	-
0303.69.80	Frozen ling "Molva spp."	2.2%	-
0303.69.90	Frozen fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, blue whittings, Boreogadus saida, whiting, pollack, blue grenadier, ling)	4.5%	TRQ 2
0303.81.15	Frozen picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	1.8%	-
0303.81.30	Frozen porbeagle shark "Lamna nasus"	2.4%	-
0303.81.40	Frozen blue shark "Prionace glauca"	2.4%	-
0303.81.90	Frozen dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	2.4%	-
0303.82	Frozen rays and skates "Rajidae"	4.5%	TRQ 2
0303.83	Frozen toothfish "Dissostichus spp."	4.5%	TRQ 2
0303.84.10	Frozen European sea bass "Dicentrarchus labrax"	4.5%	-
0303.84.90	Frozen sea bass "Dicentrarchus spp." (excl. European sea bass)	4.5%	TRQ 2
0303.89.10	Frozen freshwater fish, n.e.s.	2.4%	-
0303.89.21	Frozen fish of the genus Euthynnus, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito and Kawakawa)	X	-
0303.89.29	Frozen fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito and Kawakawa, and fish for industrial processing or preservation)	6.6%	-
0303.89.31	Frozen redfish "Sebastes marinus"	0.6%	-
0303.89.39	Frozen redfish "Sebastes spp." (excl. Sebastes marinus)	0.6%	-
0303.89.40	Frozen fish of the species Orcynopsis unicolor	3%	-
0303.89.50	Frozen sea bream of the species Dentex dentex or Pagellus spp.	4.5%	-
0303.89.55	Frozen gilt-head sea bream "Sparus aurata"	4.5%	TRQ 2
0303.89.60	Frozen ray's bream "Brama spp."	4.5%	-
0303.89.65	Frozen monkfish "Lophius spp."	4.5%	-

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0303.89.70	Frozen pink cusk-eel "Genypterus blacodes"	2.2%	-
0303.89.90	Frozen fish, n.e.s.	4.5%	TRQ 2
0303.91	Frozen fish livers, roes and milt	0%	-
0303.92	Frozen shark fins	2.4%	-
0303.99.00.10	Sockeye salmon (red salmon) (Oncorhynchus nerka)	X	-
0303.99.00.15	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	X	-
0303.99.00.20	Atlantic salmon (Salmo salar)	X	-
0303.99.00.25	Danube salmon (Hucho hucho)	X	-
0303.99.00.30	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	3%	-
0303.99.00.35	Other salmonidae	3%	-
0303.99.00.40	Of the species Scomber scombrus or Scomber japonicus	3%	-
0303.99.00.45	Of the species Scomber australasicus	3%	-
0303.99.00.50	Lesser or Greenland halibut (Reinhardtius hippoglossoides)	0%	-
0303.99.00.55	Pacific halibut (Hippoglossus stenolepis)	0%	-
0303.99.00.60	Atlantic halibut (Hippoglossus hippoglossus)	3%	-
0303.99.00.65	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0%	-
0303.99.00.70	Polar cod (Boreogadus saida)	0%	-
0303.99.00.75	Herrings (Clupea harengus, Clupea pallasii)	X	-
0303.99.00.80	Redfish (Sebastes spp.)	2%	-
0303.99.00.85	Gilt-head sea bream (Sparus aurata)	3%	-
0303.99.00.87	Haddock (Melanogrammus aeglefinus)	0%	-
0303.99.00.89	Coalfish (Pollachius virens)	0%	-
0303.99.00.95	Rays and skates (Rajidae)	3%	-
0303.99.00.99	Other	3%	-
0304.31	Fresh or chilled fillets of tilapia "Oreochromis spp."	2.7%	TRQ 2
0304.32	Fresh or chilled fillets of catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	2.7%	TRQ 2
0304.33	Fresh or chilled fillets of Nile perch "Lates niloticus"	2.7%	TRQ 2
0304.39	Fresh or chilled fillets of carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.",	2.7%	TRQ 2
0304.41	Fresh or chilled fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	TRQ 1
0304.42.10	Fresh or chilled fillets of trout "Oncorhynchus mykiss", weighing > 400 g each	3.6%	-
0304.42.50	Fresh or chilled fillets of trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	2.7%	TRQ 2
0304.42.90	Fresh or chilled fillets of trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae" (excl. of Oncorhynchus mykiss weighing > 400 g each)	3.6%	-

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0304.43.00.10	Of lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>) and of Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0%	TRQ 2
0304.43.00.90	Other	5.4%	TRQ 2
0304.44.10	Fresh or chilled fillets of cod " <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> " and of <i>Boreogadus saida</i>	0%	-
0304.44.30	Fresh or chilled fillets of coalfish " <i>Pollachius virens</i> "	0%	TRQ 2
0304.44.90.10	Haddock (<i>Melanogrammus aeglefinus</i>)	0%	TRQ 2
0304.44.90.90	Other	5.4%	TRQ 2
0304.45	Fresh or chilled fillets of swordfish " <i>Xiphias gladius</i> "	5.4%	TRQ 2
0304.46	Fresh or chilled fillets of toothfish " <i>Dissostichus spp.</i> "	5.4%	TRQ 2
0304.47	Fresh or chilled fillets of dogfish and other sharks	5.4%	TRQ 2
0304.48	Fresh or chilled fillets of rays and skates " <i>Rajidae</i> "	5.4%	TRQ 2
0304.49.10	Fresh or chilled fillets of freshwater fish, n.e.s.	2.7%	TRQ 2
0304.49.50	Fresh or chilled fillets of redfish " <i>Sebastes spp.</i> "	5.4%	TRQ 2
0304.49.90.10	Herrings	X	-
0304.49.90.20	Mackerel	X	-
0304.49.90.30	Bluefin tunas (<i>Thunnus thynnus</i>)	5.4%	TRQ 2
0304.49.90.40	Atlantic bigeye tuna (<i>Thunnus obesus</i>)	5.4%	TRQ 2
0304.49.90.50	Gilt-head sea bream (<i>Sparus aurata</i>)	5.4%	TRQ 2
0304.49.90.60	Sea bream (<i>Dentex dentex</i> and <i>Pagellus spp.</i>)	5.4%	TRQ 2
0304.49.90.70	European sea bass (<i>Dicentrarchus labrax</i>)	5.4%	TRQ 2
0304.49.90.90	Other	5.4%	TRQ 2
0304.51	Fresh or chilled meat, whether or not minced, of tilapia " <i>Oreochromis spp.</i> ", catfish " <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ", carp " <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ", eels " <i>Anguilla spp.</i> ", Nile perch " <i>Lates niloticus</i> " and snakeheads " <i>Channa spp.</i> " (excl. fillets)	2.4%	-
0304.52	Fresh or chilled meat, whether or not minced, of salmonidae (excl. fillets)	2.4%	-
0304.53.00.11	Of the species <i>Gadus morhua</i>	1.1%	TRQ 2
0304.53.00.19	Other	4.5%	TRQ 2
0304.53.00.20	Coalfish (<i>Pollachius virens</i>)	1.1%	TRQ 2
0304.53.00.31	For processing	0%	TRQ 2
0304.53.00.39	Other	1.1%	TRQ 2
0304.53.00.90	Other	4.5%	TRQ 2
0304.54	Fresh or chilled meat, whether or not minced, of swordfish " <i>Xiphias gladius</i> " (excl. fillets)	4.5%	TRQ 2
0304.55	Fresh or chilled meat, whether or not minced, of toothfish " <i>Dissostichus spp.</i> " (excl. fillets)	4.5%	TRQ 2
0304.56	Fresh or chilled meat, whether or not minced, of dogfish and other sharks (excl. fillets)	4.5%	TRQ 2
0304.57	Fresh or chilled meat, whether or not minced, of rays and skates " <i>Rajidae</i> " (excl. fillets)	4.5%	TRQ 2
0304.59.10	Fresh or chilled meat of freshwater fish, whether or not minced (excl. all fillets, tilapias, catfish, carp, eels, Nile perch, snakeheads,	2.4%	-

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	salmonidae, swordfish, toothfish and fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenoepididae swordfish, toothfish, dogfish and other sharks, rays and skates)		
0304.59.50	Fresh or chilled flaps of herring	X	-
0304.59.90.10	Herrings	X	TRQ 2
0304.59.90.15	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	4.5%	TRQ 2
0304.59.90.20	Bigeye tuna (<i>Thunnus obesus</i>)	4.5%	TRQ 2
0304.59.90.30	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	4.5%	TRQ 2
0304.59.90.35	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	TRQ 2
0304.59.90.40	Sea bream (<i>Dentex dentex</i> , <i>Pagellus</i> spp.)	4.5%	TRQ 2
0304.59.90.45	European sea bass (<i>Dicentrarchus labrax</i>)	4.5%	TRQ 2
0304.59.90.50	Redfish (<i>Sebastes</i> spp.)	0.6%	TRQ 2
0304.59.90.55	Bogue (<i>Boops boops</i>)	4.5%	TRQ 2
0304.59.90.65	Gilt-head sea bream (<i>Sparus aurata</i>)	4.5%	TRQ 2
0304.59.90.90	Other	4.5%	TRQ 2
0304.61	Frozen fillets of tilapia " <i>Oreochromis</i> spp."	2.7%	TRQ 2
0304.62	Frozen fillets of catfish " <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp."	2.7%	TRQ 2
0304.63	Frozen fillets of Nile perch " <i>Lates niloticus</i> "	2.7%	TRQ 2
0304.69	Frozen fillets of carp " <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.", eels " <i>Anguilla</i> spp." and snakeheads " <i>Channa</i> spp."	2.7%	TRQ 2
0304.71	Frozen fillets of cod " <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> "	0%	-
0304.72	Frozen fillets of haddock " <i>Melanogrammus aeglefinus</i> "	0%	-
0304.73	Frozen fillets of coalfish " <i>Pollachius virens</i> "	0%	-
0304.74	Frozen fillets of hake " <i>Merluccius</i> spp., <i>Urophycis</i> spp."	0%	-
0304.75	Frozen fillets of Alaska pollack " <i>Theragra chalcogramma</i> "	0%	-
0304.79	Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake and Alaska pollack)	0%	-
0304.81	Frozen fillets of Pacific salmon " <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ", Atlantic salmon " <i>Salmo salar</i> " and Danube salmon " <i>Hucho hucho</i> "	X	TRQ 1
0304.82.10	Frozen fillets of trout " <i>Oncorhynchus mykiss</i> ", weighing > 400 g each	3.6%	-
0304.82.50	Frozen fillets of trout " <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> "	2.7%	TRQ 2
0304.82.90	Frozen fillets of trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i> " (excl. of <i>Oncorhynchus mykiss</i> weighing > 400 g each)	3.6%	-
0304.83	Frozen fillets of flat fish " <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> "	0%	-

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0304.84	Frozen fillets of swordfish "Xiphias gladius"	0%	-
0304.85	Frozen fillets of toothfish "Dissostichus spp."	0%	-
0304.86	Frozen fillets of herring "Clupea harengus, Clupea pallasii"	0%	-
0304.87	Frozen fillets of tuna "of the genus Thunnus", skipjack or stripe-bellied bonito "Euthynnus [Katsuwonus] pelamis"	0%	-
0304.88	Frozen fillets of dogfish, other sharks, rays and skates "Rajidae"	0%	-
0304.89.10	Frozen fillets of freshwater fish, n.e.s.	2.7%	TRQ 2
0304.89.21	Frozen fillets of redfish "Sebastes marinus"	0%	-
0304.89.29	Frozen fillets of redfish "Sebastes spp." (excl. Sebastes marinus)	0%	-
0304.89.30	Frozen fillets of fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito)	0%	-
0304.89.41	Frozen fillets of mackerel "Scomber australasicus"	0%	-
0304.89.49	Frozen fillets of mackerel "Scomber scombrus, Scomber japonicus" and fish of the species Orcynopsis unicolor	0%	-
0304.89.60	Frozen fillets of monkfish "Lophius spp."	0%	-
0304.89.90	Frozen fish fillets, n.e.s.	0%	-
0304.91	Frozen meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)	2.2%	-
0304.92	Frozen meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)	2.2%	-
0304.93.10	Frozen surimi of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snake heads "Channa spp."	4.2%	-
0304.93.90	Frozen meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snake heads "Channa spp."	2.4%	-
0304.94.10	Frozen surimi of Alaska pollack "Theragra chalcogramma"	4.2%	-
0304.94.90	Frozen meat, whether or not minced, of Alaska pollack "Theragra chalcogramma" (excl. fillets and surimi)	2.2%	-
0304.95.10	Frozen surimi of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. Alaska pollack "Theragra chalcogramma")	4.2%	-
0304.95.21	Frozen meat, whether or not minced, of cod "Gadus macrocephalus" (excl. fillets and surimi)	2.2%	TRQ 2
0304.95.25	Frozen meat, whether or not minced, of cod "Gadus morhua" (excl. fillets and surimi)	1.1%	TRQ 2
0304.95.29	Frozen meat, whether or not minced, of cod "Gadus ogac" and of fish of the species Boreogadus saida (excl. fillets and surimi)	2.2%	TRQ 2
0304.95.30	Frozen meat, whether or not minced, of haddock "Melanogrammus aeglefinus" (excl. fillets and surimi)	1.1%	-

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0304.95.40	Frozen meat, whether or not minced, of coalfish "Pollachius virens" (excl. fillets and surimi)	1.1%	TRQ 2
0304.95.50	Frozen meat, whether or not minced, of hake "Merluccius spp." (excl. fillets and surimi)	2.2%	TRQ 2
0304.95.60	Frozen meat, whether or not minced, of blue whiting "Micromesistius poutassou" (excl. fillets and surimi)	2.2%	TRQ 2
0304.95.90.11	For processing	2.2%	TRQ 2
0304.95.90.13	Other	2.2%	TRQ 2
0304.95.90.17	For processing	2.2%	TRQ 2
0304.95.90.19	Other	2.2%	TRQ 2
0304.95.90.30	Hake of the genus Urophycis spp.	2.2%	-
0304.95.90.90	Other	2.2%	TRQ 2
0304.96	Frozen meat, whether or not minced, of dogfish and other sharks	2.2%	TRQ 2
0304.97	Frozen meat, whether or not minced, of rays and skates "Rajidae"	2.2%	TRQ 2
0304.99.10	Frozen surimi of fish n.e.s.	4.2%	-
0304.99.21.11	Of trout (Oncorhynchus mykiss)	2.4%	-
0304.99.21.12	Of trout (Salmo trutta, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae)	2.4%	-
0304.99.21.13	Of Atlantic salmon (Salmo salar)	X	-
0304.99.21.15	Of Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus) and Danube salmon (Hucho hucho)	X	-
0304.99.21.20	Of trout (Oncorhynchus apache and Oncorhynchus chrysogaster)	2.4%	-
0304.99.21.90	Other	2.4%	-
0304.99.23.10	Flaps, of a weight exceeding 80 g per piece, for industrial manufacture	0%	-
0304.99.23.20	Other flaps for industrial manufacture	X	-
0304.99.23.30	Other flaps	0%	-
0304.99.23.90	Other	X	-
0304.99.29	Frozen meat "whether or not minced" of redfish "Sebastes spp." (excl. fillets)	0.6%	-
0304.99.55	Frozen meat "whether or not minced" of megrim (excl. fillets)	4.5%	-
0304.99.61	Frozen meat "whether or not minced" of Ray's bream "Brama spp." (excl. fillets)	4.5%	-
0304.99.65	Frozen meat "whether or not minced" of monkfish "Lophius spp." (excl. fillets)	2.2%	-
0304.99.99.11	Flaps	X	-
0304.99.99.19	Other	X	-
0304.99.99.20	Sea bream (Dentex dentex, Pagellus spp.)	2.2%	TRQ 2
0304.99.99.25	Of gilt-head sea breams (Sparus aurata)	2.2%	TRQ 2
0304.99.99.40	Of bluefin tunas (Thunnus thynnus)	2.2%	TRQ 2
0304.99.99.50	Of Atlantic bigeye tuna (Thunnus obesus)	2.2%	TRQ 2
0304.99.99.65	For processing	X	TRQ 2
0304.99.99.69	Other	X	TRQ 2
0304.99.99.70	European sea bass (Dicentrarchus labrax)	2.2%	TRQ 2
0304.99.99.90	Other	2.2%	TRQ 2
0305.10	Flours, meals and pellets of fish, fit for human consumption	3.9%	-

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0305.20	Fish livers and roes, dried, smoked, salted or in brine	0%	-
0305.31	Fillets, dried, salted or in brine, but not smoked, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp."	0%	-
0305.32	Fillets, dried, salted or in brine, but not smoked, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0%	-
0305.39.10	Fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	-
0305.39.50	Fillets of lesser or Greenland halibut "Reinhardtius hippoglossoides", salted or in brine, but not smoked	4.5%	-
0305.39.90	Fillets of fish, dried, salted or in brine, but not smoked (excl. tilapia, catfish, carp, eels, Nile perch, snakeheads, fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	0%	-
0305.41	Smoked Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	-
0305.42	Smoked herring "Clupea harengus, Clupea pallasii", incl. fillets (excl. offal)	X	-
0305.43	Smoked trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", incl. fillets (excl. offal)	4.2%	-
0305.44	Smoked tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", incl. fillets (excl. offal)	4.2%	-
0305.49.10	Smoked lesser or Greenland halibut "Reinhardtius hippoglossoides", incl. fillets (excl. offal)	4.5%	-
0305.49.20	Smoked Atlantic halibut "Hippoglossus hippoglossus", incl. fillets (excl. offal)	4.8%	-
0305.49.30	Smoked mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", incl. fillets (excl. offal)	X	-
0305.49.80	Smoked fish, incl. fillets (excl. offal, Pacific salmon, Atlantic salmon, Danube salmon, herring, lesser or Greenland halibut, Atlantic halibut, mackerel, trout, tilapia, catfish, carp, eels, Nile perch and snakeheads)	4.2%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0305.51.10	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", dried, unsalted, not smoked stockfish (excl. fillets and offal)	0%	-
0305.51.90	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", dried, salted, not smoked clipfish (excl. fillets and offal)	3.9%	-
0305.52	Dried tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", even salted but not smoked (excl. fillets and offal)	3.6%	-
0305.53.10.10	Dried, unsalted	0%	-
0305.53.10.90	Dried, salted	3.9%	-
0305.53.90	Dried fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, even salted but not smoked (excl. fillets, offal, cod "Gadus morhua, Gadus ogac, Gadus macrocephalus")	3.6%	-
0305.54.30	Dried herrings "Clupea harengus, Clupea pallasii", even salted but not smoked (excl. fillets and offal)	X	-
0305.54.50	Dried anchovies "Engraulis spp.", even salted but not smoked (excl. fillets and offal)	3%	-
0305.54.90	Dried sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus", mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jack and horse mackerel "Trachurus spp.", jacks, crevalles "Caranx spp.", cobia "Rachycentron canadum", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", swordfish "Xiphias gladius", Kawakawa "Euthynnus affinis", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae", even salted but not smoked (excl. fillets and offal)	3.6%	-
0305.59.70	Atlantic Halibut "Hippoglossus Hippoglossus", dried, even salted, not smoked (excl. fillets and offal)	4.5%	-
0305.59.85	Fish, dried, even salted but not smoked, n.e.s. (excl. fillets and offal)	3.6%	-
0305.61	Herring (Clupea harengus, Clupea pallasii), only salted or in brine (excl. fillets and offal)	X	-
0305.62	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", salted or in brine only (excl. fillets and offal)	0%	-
0305.63	Anchovies "Engraulis spp.", salted or in brine only (excl. fillets and offal)	3%	-
0305.64	Tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", salted or in brine only (excl. fillets and offal)	3.6%	-
0305.69.10	Fish of the species Boreogadus saida, salted or in brine only (excl. fillets and offal)	0%	-

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0305.69.30	Atlantic halibut "Hippoglossus hippoglossus", salted or in brine only (excl. fillets and offal)	4.5%	-
0305.69.50	Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	-
0305.69.80	Fish, only salted or in brine (excl. herring, cod, anchovies, tilapia, catfish, carp, eels, Nile perch, snakeheads, Boreogadus saida, Atlantic halibut, Pacific salmon, Atlantic salmon, Danube salmon and fillets and offal)	3.6%	-
0305.71.00.10	Smoked	4.2%	-
0305.71.00.90	Other	3.6%	-
0305.72.00.10	Salted	3.9%	-
0305.72.00.15	Unsalted	0%	-
0305.72.00.20	Salted	3.9%	-
0305.72.00.25	Unsalted	0%	-
0305.72.00.30	Salted	3.9%	-
0305.72.00.35	Unsalted	0%	-
0305.72.00.38	Salted	3.9%	-
0305.72.00.39	Unsalted	0%	-
0305.72.00.41	Anchovies (Engraulis spp.)	3%	-
0305.72.00.44	Herring (Clupea harengus, Clupea pallasii)	X	-
0305.72.00.45	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	X	-
0305.72.00.46	Atlantic halibut (Hippoglossus hippoglossus)	4.5%	-
0305.72.00.47	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	3.6%	-
0305.72.00.49	Other	3.6%	-
0305.72.00.50	Of the species Gadus morhua	0%	-
0305.72.00.51	Anchovies (Engraulis spp.)	3%	-
0305.72.00.52	Of the species Gadus ogac	0%	-
0305.72.00.53	Herring (Clupea harengus, Clupea pallasii)	X	-
0305.72.00.54	Of the species Gadus macrocephalus	0%	-
0305.72.00.55	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	X	-
0305.72.00.56	Of the species Boreogadus saida	0%	-
0305.72.00.57	Atlantic halibut (Hippoglossus hippoglossus)	4.5%	-
0305.72.00.58	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	3.6%	-
0305.72.00.59	Other	3.6%	-
0305.72.00.60	Of the species Gadus morhua	0%	-
0305.72.00.61	Anchovies (Engraulis spp.)	3%	-

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0305.72.00.62	Of the species <i>Gadus ogac</i>	0%	-
0305.72.00.63	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.72.00.64	Of the species <i>Boreogadus saida</i>	0%	-
0305.72.00.65	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.72.00.69	Of the species <i>Gadus macrocephalus</i>	0%	-
0305.72.00.71	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-
0305.72.00.72	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.72.00.79	Other	3.6%	-
0305.72.00.91	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.72.00.99	Other	3.6%	-
0305.79.00.10	Salted	3.9%	-
0305.79.00.15	Unsalted	0%	-
0305.79.00.20	Salted	3.9%	-
0305.79.00.25	Unsalted	0%	-
0305.79.00.30	Salted	3.9%	-
0305.79.00.35	Unsalted	0%	-
0305.79.00.38	Salted	3.9%	-
0305.79.00.39	Unsalted	0%	-
0305.79.00.41	Anchovies (<i>Engraulis</i> spp.)	3%	-
0305.79.00.44	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.79.00.45	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.79.00.46	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-
0305.79.00.47	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.79.00.49	Other	3.6%	-
0305.79.00.50	Of the species <i>Gadus morhua</i>	0%	-
0305.79.00.51	Anchovies (<i>Engraulis</i> spp.)	3%	-
0305.79.00.52	Of the species <i>Gadus ogac</i>	0%	-
0305.79.00.53	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.79.00.54	Of the species <i>Gadus macrocephalus</i>	0%	-
0305.79.00.55	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.79.00.56	Of the species <i>Boreogadus saida</i>	0%	-
0305.79.00.57	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-

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0305.79.00.58	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.79.00.59	Other	3.6%	-
0305.79.00.60	Of the species <i>Gadus morhua</i>	0%	-
0305.79.00.61	Anchovies (<i>Engraulis</i> spp.)	3%	-
0305.79.00.62	Of the species <i>Gadus ogac</i>	0%	-
0305.79.00.63	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.79.00.64	Of the species <i>Boreogadus saida</i>	0%	-
0305.79.00.65	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.79.00.69	Of the species <i>Gadus macrocephalus</i>	0%	-
0305.79.00.71	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-
0305.79.00.72	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.79.00.79	Other	3.6%	-
0305.79.00.91	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.79.00.99	Other	3.6%	-
0306.11	Frozen rock lobster and other sea crawfish " <i>Palinurus</i> spp.", " <i>Panulirus</i> spp." and " <i>Jasus</i> spp.", even smoked, whether in shell or not, incl. rock lobster and other sea crawfish in shell, cooked by steaming or by boiling in water	3.7%	-
0306.12.10	Frozen lobsters " <i>Homarus</i> spp.", whole, even smoked or cooked by steaming or by boiling in water	1.8%	-
0306.12.90	Frozen lobsters " <i>Homarus</i> spp.", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water (excl. whole)	4.8%	-
0306.14	Frozen crabs, even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water	2.2%	-
0306.15	Frozen Norway lobsters " <i>Nephrops norvegicus</i> ", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water	X	TRQ 3
0306.16.91	Frozen cold-water shrimps " <i>Crangon crangon</i> ", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	X	-
0306.16.99	Frozen cold-water shrimps and prawns " <i>Pandalus</i> spp.", even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water	0%	-
0306.17.91	Frozen deepwater rose shrimps " <i>Parapenaeus longirostris</i> ", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	X	-
0306.17.92	Frozen shrimps of the genus " <i>Penaeus</i> ", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	X	-

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0306.17.93	Frozen shrimps of the family Pandalidae, even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. Pandalus)	0%	-
0306.17.94	Frozen shrimps of the genus Crangon, even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Crangon crangon")	X	-
0306.17.99	Frozen shrimps and prawns, even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. "Pandalidae", "Crangon", deepwater rose shrimps "Parapenaeus longirostris" and "Penaeus")	X	-
0306.19.10	Frozen freshwater crayfish, even smoked, whether in shell or not, incl. crayfish in shell, cooked by steaming or by boiling in water	2.2%	-
0306.19.90	Frozen crustaceans, fit for human consumption, even smoked, whether in shell or not, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, shrimps, prawns, crabs, freshwater crayfish and Norway lobsters "Nephrops norvegicus"); frozen flours, meals, and pellets of crustaceans, fit for human consumption	3.6%	-
0306.31	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, live, fresh or chilled	3.7%	-
0306.32.10	Live lobsters "Homarus spp."	2.4%	-
0306.32.91	Whole lobsters "Homarus spp.", fresh or chilled	2.4%	-
0306.32.99	Parts of lobsters "Homarus spp.", fresh or chilled, whether in shell or not	3%	-
0306.33	Crabs, whether in shell or not, live, fresh or chilled	2.2%	-
0306.34	Norway lobsters "Nephrops norvegicus", whether in shell or not, live, fresh or chilled	X	-
0306.35.10	Shrimps "Crangon crangon", whether in shell or not, fresh or chilled	X	-
0306.35.50	Live shrimps "Crangon crangon"	X	-
0306.35.90	Cold-water shrimps and prawns "Pandalus spp.", whether in shell or not, live, fresh or chilled	0%	-
0306.36.10	Shrimps of the family Pandalidae, whether in shell or not, live, fresh or chilled (excl. "Pandalus spp.")	0%	-
0306.36.50	Shrimps of the genus Crangon, whether in shell or not, live, fresh or chilled (excl. "Crangon crangon")	X	-
0306.36.90	Shrimps and prawns, whether in shell or not, live, fresh or chilled (excl. "Pandalidae" and "Crangon")	X	-
0306.39.10	Freshwater crayfish, whether in shell or not, live, fresh or chilled	2.2%	-
0306.39.90	Crustaceans, fit for human consumption, whether in shell or not, live, fresh or chilled (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, fit for human consumption, fresh or chilled	3.6%	-
0306.91	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. in shell, cooked by steaming or by boiling in water	3.7%	-
0306.92.10	Whole lobsters "Homarus spp.", dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	2.4%	-

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0306.92.90	Parts of lobsters "Homarus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. parts in shell, cooked by steaming or by boiling in water	3%	-
0306.93	Crabs, whether in shell or not, dried, salted, smoked or in brine, incl. crabs in shell, cooked by steaming or by boiling in water	2.2%	-
0306.94	Norway lobsters "Nephrops norvegicus", whether in shell or not, dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	X	-
0306.95.11	Shrimps "Crangon crangon", whether in shell or not, dried, salted, smoked or in brine, cooked by steaming or by boiling in water	X	-
0306.95.19	Shrimps "Crangon crangon", whether in shell or not, dried, salted, smoked or in brine (excl. cooked by steaming or by boiling in water)	X	-
0306.95.20	Shrimps and prawns "Pandalus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. ones in shell, cooked by steaming or by boiling in water	0%	-
0306.95.30	Shrimps of the family Pandalidae, whether in shell or not, dried, salted, smoked or in brine, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Pandalus spp.")	0%	-
0306.95.40	Shrimps of the genus Crangon, whether in shell or not, dried, salted, smoked or in brine, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Crangon crangon")	X	-
0306.95.90	Shrimps and prawns, whether in shell or not, dried, salted, smoked or in brine, incl. ones in shell, cooked by steaming or by boiling in water (excl. "Pandalidae" and "Crangon")	X	-
0306.99.10	Freshwater crayfish, whether in shell or not, dried, salted, smoked or in brine, incl. crayfish in shell, cooked by steaming or by boiling in water	2.2%	-
0306.99.90	Crustaceans, fit for human consumption, whether in shell or not, dried, salted, smoked or in brine, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobster)	3.6%	-
0307.11.10	Live flat oysters "Ostrea" weighing "incl. shell" <= 40 g	X	-
0307.11.90	Oysters, even in shell, live, fresh or chilled (excl. live flat oysters "Ostrea" weighing "incl. shell" <= 40 g)	2.7%	-
0307.12	Oysters, even in shell, frozen	2.7%	-
0307.19	Oysters, even in shell, smoked, dried, salted or in brine	2.7%	-
0307.21.00.11	Intended for human consumption	X	-
0307.21.00.19	Other	X	-
0307.21.00.91	Intended for human consumption	2.4%	-
0307.21.00.99	Other	2.4%	-
0307.22.10	Coquilles St Jacques "Pecten maximus", frozen, even in shell	X	-
0307.22.90	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, frozen, even in shell (excl. Coquilles St Jacques "Pecten maximus")	2.4%	-
0307.29	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, smoked, dried, salted or in brine, even in shell	2.4%	-
0307.31.10	Mussels "Mytilus spp.", live, fresh or chilled, with or without shell	3%	-
0307.31.90	Mussels "Perna spp.", live, fresh or chilled, with or without shell	2.4%	-
0307.32.10	Mussels "Mytilus spp.", frozen, even in shell	3%	-

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0307.32.90	Mussels "Perna spp.", frozen, even in shell	2.4%	-
0307.39.20	Mussels "Mytilus spp.", smoked, dried, salted or in brine, even in shell	3%	-
0307.39.80	Mussels "Perna spp.", smoked, dried, salted or in brine, even in shell	2.4%	-
0307.42.10	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiola spp.", live, fresh or chilled, with or without shell	2.4%	-
0307.42.20	Squid "Loligo spp.", live, fresh or chilled	1.8%	-
0307.42.30	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", live, fresh or chilled	2.4%	-
0307.42.40	European flying squid "Todarodes sagittatus", live, fresh or chilled	1.8%	-
0307.42.90	Cuttle fish and squid, live, fresh or chilled, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")	3.3%	-
0307.43.21	Lesser cuttle fish "Sepiola rondeleti", frozen, with or without shell	1.8%	-
0307.43.25	Cuttle fish "Sepiola spp.", frozen, with or without shell (excl. "Sepiola rondeleti")	2.4%	-
0307.43.29	Cuttle fish "Sepia officinalis, Rossia macrosoma", frozen, with or without shell	2.4%	-
0307.43.31	Squid "Loligo vulgaris", frozen	1.8%	-
0307.43.33	Squid "Loligo pealei", frozen	1.8%	-
0307.43.35	Squid "Loligo gahi", frozen	1.8%	-
0307.43.38	Squid "Loligo spp.", frozen (excl. "Loligo vulgaris, pealei and gahi")	1.8%	-
0307.43.91	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", frozen (excl. "Ommastrephes sagittatus")	2.4%	-
0307.43.92	Squid "Illex spp.", frozen	2.4%	-
0307.43.95	European flying squid "Todarodes sagittatus, Ommastrephes sagittatus", frozen	1.8%	-
0307.43.99	Cuttle fish and squid, frozen, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Illex spp., Todarodes sagittatus")	3.3%	-
0307.49.20	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiola spp.", smoked, dried, salted or in brine, with or without shell	2.4%	-
0307.49.40	Squid "Loligo spp.", smoked, dried, salted or in brine	1.8%	-
0307.49.50	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", smoked, dried, salted or in brine (excl. "Ommastrephes sagittatus")	2.4%	-
0307.49.60	European flying squid "Todarodes sagittatus, Ommastrephes sagittatus", smoked, dried, salted or in brine	1.8%	-
0307.49.80	Cuttle fish and squid, smoked, dried, salted or in brine, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")	3.3%	-
0307.51	Octopus "Octopus spp.", live, fresh or chilled	2.4%	-
0307.52	Octopus "Octopus spp.", frozen	2.4%	-
0307.59	Octopus "Octopus spp.", smoked, dried, salted or in brine	2.4%	-
0307.60	Snails, live, fresh, chilled, frozen, salted, dried or in brine, even smoked, with or without shell (excl. sea snails)	X	-

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0307.71	Live, fresh or chilled, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	3.3%	-
0307.72.10	Striped venus or other "Veneridae", even in shell, frozen	2.4%	-
0307.72.90	Frozen, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae"	3.3%	-
0307.79	Smoked, dried, salted or in brine, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	3.3%	-
0307.81	Live, fresh or chilled, even in shell, abalone "Haliotis spp."	3.3%	-
0307.82	Live, fresh or chilled, even in shell, stromboid conchs "Strombus spp."	3.3%	-
0307.83	Frozen, even in shell, abalone "Haliotis spp."	3.3%	-
0307.84	Frozen, even in shell, stromboid conchs "Strombus spp."	3.3%	-
0307.87	Smoked, dried, salted or in brine, even in shell, abalone "Haliotis spp."	3.3%	-
0307.88	Smoked, dried, salted or in brine, even in shell, stromboid conchs "Strombus spp."	3.3%	-
0307.91	Live, fresh or chilled molluscs, even in shell (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); fresh or chilled flours, meals and pellets of molluscs, fit for human consumption	3.3%	-
0307.92	Molluscs, even in shell, frozen (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, frozen, fit for human consumption	3.3%	-
0307.99	Molluscs, even in shell, smoked, dried, salted or in brine (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, smoked, dried, salted or in brine, fit for human consumption	3.3%	-
0308.11	Live, fresh or chilled, sea cucumbers "Stichopus japonicus, Holothuroidea"	3.3%	-
0308.12	Frozen sea cucumbers "Stichopus japonicus, Holothuroidea"	3.3%	-
0308.19	Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"	3.3%	-
0308.21	Live, fresh or chilled, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	3.3%	-
0308.22	Frozen sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	3.3%	-

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0308.29	Smoked, dried, salted or in brine, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	3.3%	-
0308.30.50	Frozen jellyfish "Rhopilema spp." (excl. smoked)	X	-
0308.30.80	Live, fresh, chilled, smoked, dried, salted or in brine, jellyfish "Rhopilema spp."	3.3%	-
0308.90	Live, fresh, chilled, frozen, dried, salted or in brine, even smoked, aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	3.3%	-
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	X	-
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	X	-
0403.10.11	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight $\leq 3,0\%$	X	-
0403.10.13	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight $> 3,0\%$ but $\leq 6,0\%$	X	-
0403.10.19	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight $> 6,0\%$	X	-
0403.10.31	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, with added sugar or other sweetening matter), of a fat content by weight $\leq 3,0\%$	X	-
0403.10.33	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content by weight $> 3,0\%$ but $\leq 6,0\%$	X	-
0403.10.39	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content, by weight, of $> 6,0\%$	X	-
0403.10.51	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of $\leq 1,5\%$	0% + 79.00 GBP/ 100 kg	-
0403.10.53	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of $> 1,5\%$ but $\leq 27\%$	0% + 105.00 GBP/ 100 kg	-
0403.10.59	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of $> 27\%$	0% + 141.00 GBP / 100 kg	-
0403.10.91	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of $\leq 3\%$ (excl. in solid forms)	0% + 10.00 GBP/ 100 kg	-
0403.10.93	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of $> 3\%$ but $\leq 6\%$ (excl. in solid forms)	0% + 14.00 GBP / 100 kg	-
0403.10.99	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of $> 6\%$ (excl. in solid forms)	0% + 22.00 GBP / 100 kg	-

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0403.90.11	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of <= 1,5% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.13	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.19	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of > 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.31	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of <= 1,5% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.33	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.39	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.51	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of <= 3% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.53	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.59	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.61	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of <= 3% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.63	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.69	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of > 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.71	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or	0% + 79.00 GBP/ 100 kg	-

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	cocoa, whether or not sweetened, in solid forms, with a fat content by weight of <= 1,5% (excl. yogurt)		
0403.90.73	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt)	0% + 105.00 GBP/ 100 kg	-
0403.90.79	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of > 27% (excl. yogurt)	0% + 141.00 GBP / 100 kg	-
0403.90.91	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of <= 3% (excl. in solid forms and yogurt)	0% + 10.00 GBP/ 100 kg	-
0403.90.93	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms)	0% + 14.00 GBP / 100 kg	-
0403.90.99	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of > 6% (excl. in solid forms)	0% + 22.00 GBP / 100 kg	-
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included	X	-
0405.10	Butter (excl. dehydrated butter and ghee)	X	-
0405.20.10.10	In immediate packings of a net capacity of 1 kg or less	0% + AC	-
0405.20.10.80	Other	6% + AC	-
0405.20.30.10	In immediate packings of a net capacity of 1 kg or less	0% + AC	-
0405.20.30.80	Other	6% + AC	-
0405.20.90	Dairy spreads of a fat content, by weight, of > 75% but < 80%	X	-
0405.90	Fats and oils derived from milk, and dehydrated butter and ghee (excl. natural butter, recombined butter and whey butter)	X	-
0406.10.30	Fresh Mozzarella, whether or not in a liquid, of a fat content, by weight, of <= 40%	X	-
0406.10.50.10	Skyr	X	TRQ 5
0406.10.50.30	Pizza cheese, frozen, cut into pieces each weighing not more than 1 gram, in containers with a net content of 5kg or more, of a water content, by weight, of 52% or more, and a fat content by weight in the dry matter of 38% or more	X	-
0406.10.50.90	Other	X	-
0406.10.80	Fresh cheese "unripened or uncured cheese", incl. whey cheese and curd of a fat content, by weight, of > 40%	X	-
0406.20	Grated or powdered cheese, of all kinds	X	-
0406.30	Processed cheese, not grated or powdered	X	-
0406.40	Blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti"	X	-
0406.90	Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins)	X	-

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	produced by "Penicillium roqueforti", and grated or powdered cheese)		
0407.11	Fertilised eggs for incubation, of domestic fowls	0%	-
0407.19	Fertilised birds' eggs for incubation (excl. of domestic fowls)	0%	-
0407.21	Fresh eggs of domestic fowls, in shell (excl. fertilised for incubation)	X	-
0407.29	Fresh birds' eggs, in shell (excl. of domestic fowls, and fertilised for incubation)	X	-
0407.90	Birds' eggs, in shell, preserved or cooked	X	-
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, m	X	-
0409	Natural honey	0%	-
0410	Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.	0%	-
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.	X	-
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	X	-
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	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	X	-
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	0%	-
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	X	-
0508	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	X	-
0510	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	X	-
0511.10	Bovine semen	0%	-
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	X	-
0511.99.10	Sinews or tendons of animal origin, parings and similar waste of raw hides or skins	0%	-
0511.99.31	Raw natural sponges of animal origin	X	-
0511.99.39	Natural sponges of animal origin (excl. raw)	0%	-

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0511.99.85	Animal products, n.e.s.; dead animals, unfit for human consumption (excl. fish, crustaceans, molluscs and other aquatic invertebrates)	0%	-
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212	0%	-
0602.10	Unrooted cuttings and slips	0%	-
0602.20	Edible fruit or nut trees, shrubs and bushes, whether or not grafted	0%	-
0602.30	Rhododendrons and azaleas, grafted or not	0%	-
0602.40	Roses, whether or not grafted	0%	-
0602.90.10	Mushroom spawn	0%	-
0602.90.20	Pineapple plants	X	-
0602.90.30	Vegetable and strawberry plants	0%	-
0602.90.41	Live forest trees	0%	-
0602.90.45	Outdoor rooted cuttings and young plants of trees, shrubs and bushes (excl. fruit, nut and forest trees)	0%	-
0602.90.46	Outdoor trees, shrubs and bushes, incl. their roots, with bare roots (excl. cuttings, slips and young plants, and fruit, nut and forest trees)	0%	-
0602.90.47	Conifer and evergreen outdoor trees, shrubs and bushes, incl. their roots (excl. with bare roots, cuttings, slips, young plants and fruit, nut and forest trees)	0%	-
0602.90.48	Outdoor trees, shrubs and bushes, incl. their roots (excl. with bare roots, cuttings, slips, young plants, conifers, evergreens and fruit, nut and forest trees)	0%	-
0602.90.50	Live outdoor plants, incl. their roots (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings, slips, rhododendrons, azaleas, roses, mushroom spawn, pineapple plants, vegetable and strawberry plants)	0%	-
0602.90.70	Indoor rooted cuttings and young plants (excl. cacti)	0%	-
0602.90.91.10	Potted plants not exceeding 1 m in height	X	-
0602.90.91.90	Other	0%	-
0602.90.99	Live indoor plants and cacti (excl. rooted cuttings, young plants and flowering plants with buds or flowers)	0%	-
0603.11	Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes	0%	-
0603.12	Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes	0%	-
0603.13	Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes	0%	-
0603.14	Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes	0%	-
0603.15	Fresh cut lilies "Lilium spp." and buds, of a kind suitable for bouquets or for ornamental purposes	0%	-
0603.19.10	Fresh cut gladioli and buds, of a kind suitable for bouquets or for ornamental purposes	0%	-
0603.19.20	Fresh cut ranunculi and buds, of a kind suitable for bouquets or for ornamental purposes	X	-
0603.19.70.10	Of the genus Protea	0%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0603.19.70.20	Of the genus Banksia, Leucadendron, Brunia and Forsythia	0%	-
0603.19.70.90	Other	X	-
0603.90	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes	0%	-
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared	0%	-
0701.10	Seed potatoes	X	-
0701.90	Fresh or chilled potatoes (excl. seed)	0%	-
0702	Tomatoes, fresh or chilled	0%	-
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	0%	-
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	0%	-
0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled.	0%	-
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	0%	-
0707	Cucumbers and gherkins, fresh or chilled	0%	-
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	0%	-
0709	Other vegetables, fresh or chilled.	0%	-
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	0%	-
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water	0%	-
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	0%	-
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	0%	-
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	0%	-
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	0%	-
0802	Other nuts, fresh or dried, whether or not shelled or peeled.	0%	-
0803	Bananas, including plantains, fresh or dried.	0%	-
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	0%	-
0805	Citrus fruit, fresh or dried.	0%	-
0806	Grapes, fresh or dried.	0%	-
0807	Melons (including watermelons) and papaws (papayas), fresh.	0%	-
0808	Apples, pears and quinces, fresh.	0%	-
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	0%	-
0810	Other fruit, fresh.	0%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter	0%	-
0812	Fruit and nuts, 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	0%	-
0813	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter	0%	-
0814	Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives	0%	-
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	0%	-
0902	Tea, whether or not flavoured.	0%	-
0903	Maté.	0%	-
0904	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta	0%	-
0905	Vanilla.	0%	-
0906	Cinnamon and cinnamon-tree flowers.	0%	-
0907	Cloves (whole fruit, cloves and stems).	0%	-
0908	Nutmeg, mace and cardamoms.	0%	-
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	0%	-
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	0%	-
10	Cereals	0%	-
11	Products of the milling industry; malt; starches; inulin; wheat gluten	0%	-
12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	0%	-
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	0%	-
1302.11	Opium	0%	-
1302.12	Extracts of liquorice (excl. that with a sucrose content by weight of > 10% or in the form of confectionery)	0%	-
1302.13	Extracts of hops	0%	-
1302.14	Saps and extracts of ephedra	X	-
1302.19.05	Vanilla oleoresin	0%	-
1302.19.70	Vegetable saps and extracts (excl. opium, liquorice, hops, vanilla oleoresin and genus Ephedra)	0%	-
1302.20	Pectic substances, pectinates and pectates	0%	-
1302.31	Agar-agar, whether or not modified	X	-
1302.32	Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified	X	-
1302.39	Mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)	X	-
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	X	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	0%	-
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	0%	-
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil (excl. emulsified, mixed or otherwise prepared)	0%	-
1504.10.10	Fish-liver oils and their fractions with vitamin A content of <= 2.500 international units per g, whether or not refined (excl. chemically modified)	0%	-
1504.10.91	Fish-liver oils and their fractions, of halibut, whether or not refined, but not chemically modified (excl. fish-liver oils with vitamin A content <= 2.500 international units per g)	X	-
1504.10.99	Fish-liver oils and their fractions, whether or not refined but not chemically modified (excl. fish-liver oils with vitamin A content <= 2.500 international units per g, and of halibut)	X	-
1504.20.10	Solid fractions of fish fats and oils, whether or not refined (excl. chemically modified and liver oils)	0%	-
1504.20.90	Fish fats and oils and liquid fractions, whether or not refined (excl. chemically modified and liver oils)	X	-
1504.30	Fats and oils and their fractions of marine mammals, whether or not refined (excl. chemically modified)	0%	-
1505	Wool grease and fatty substances derived therefrom, incl. lanolin	0%	-
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	0%	-
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	0%	-
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	0%	-
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	0%	-
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509	0%	-
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	0%	-
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	0%	-
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	0%	-
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	0%	-
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	0%	-
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified or elaidinised, whether or not refined, but not further prepared	0%	-
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516	0%	-
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in	0%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	vacuum or in inert gas or otherwise chemically modified, 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		
1520	Glycerol, crude; glycerol waters and glycerol lyes	X	-
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	0%	-
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	0%	-
1601	Sausages and similar products, of meat, offal or blood; food preparations based on these products	X	-
1602	Other prepared or preserved meat, meat offal or blood.	X	-
1603	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates	X	-
1604.11	Prepared or preserved salmon, whole or in pieces (excl. minced)	X	-
1604.12.10	Fillets of herring, raw, merely coated with butter or breadcrumbs, whether or not pre-fried in oil, frozen	0%	-
1604.12.91	Herrings, prepared or preserved, whole or in pieces, in airtight containers (excl. minced herrings and herring fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	10%	-
1604.12.99	Herrings, prepared or preserved, whole or in pieces (excl. minced herrings and herring fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen and in airtight containers)	10%	-
1604.13.11	Sardines, prepared or preserved, whole or in pieces, in olive oil (excl. minced sardines)	3.7%	-
1604.13.19	Sardines, prepared or preserved, whole or in pieces (excl. minced sardines and sardines in olive oil)	3.7%	-
1604.13.90	Prepared or preserved sardinella, brisling or sprats, whole or in pieces (excl. minced)	3%	-
1604.14.21	Prepared or preserved skipjack, whole or in pieces, in vegetable oil (excl. minced)	7.2%	-
1604.14.26	Fillets known as "loins" of skipjack, prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced)	7.2%	-
1604.14.28	Prepared or preserved skipjack, whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil)	7.2%	-
1604.14.31	Prepared or preserved Yellowfin tuna "Thunnus albacares", whole or in pieces, in vegetable oil (excl. minced)	7.2%	-
1604.14.36	Fillets known as "loins" of Yellowfin tuna "Thunnus albacares", prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced)	7.2%	-
1604.14.38	Prepared or preserved Yellowfin tuna "Thunnus albacares", whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil)	7.2%	-
1604.14.41	Prepared or preserved tunas, whole or in pieces, in vegetable oil (excl. minced, skipjack and Yellowfin tuna "Thunnus albacares")	7.2%	-
1604.14.46	Fillets known as "loins" of tuna, prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced, skipjack and Yellowfin tuna "Thunnus albacares")	7.2%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1604.14.48	Prepared or preserved tuna, whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil, skipjack and Yellowfin tuna "Thunnus albacares")	7.2%	-
1604.14.90	Prepared or preserved bonito "sarda spp.", whole or in pieces (excl. minced)	7.5%	-
1604.15	Prepared or preserved mackerel, whole or in pieces (excl. minced)	X	-
1604.16	Prepared or preserved anchovies, whole or in pieces (excl. minced)	7.5%	-
1604.17	Prepared or preserved eels, whole or in pieces (excl. minced)	3%	-
1604.18	Prepared or preserved shark fins, whole or in pieces (excl. minced)	3%	-
1604.19.10	Prepared or preserved salmonidae, whole or in pieces (excl. salmon and minced)	2.1%	-
1604.19.31	Fillets known as "loins" of fish of the genus "Euthynnus" prepared or preserved (excl. of skipjack [Euthynnus Katsuwonus pelamis])	7.2%	-
1604.19.39	Prepared or preserved fish of the genus "Euthynnus", whole or in pieces (excl. minced, fillets known as "loins" and of skipjack [Euthynnus Katsuwonus pelamis])	7.2%	-
1604.19.50	Prepared or preserved fish of species Orcynopsis unicolor, whole or in pieces (excl. minced)	3.7%	-
1604.19.91	Frozen raw fish fillets, coated with batter or breadcrumbs, whether or not pre-fried in oil (excl. salmonidae, herrings, sardines, sardinella, brisling or sprats, tunas, skipjack and Atlantic bonito, bonito "sarda spp.", mackerel, anchovies,	0%	-
1604.19.92	Cod of the species Gadus morhua, Gadus ogac, Gadus macrocephalus, prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	3%	-
1604.19.93	Coalfish "Pollachius virens", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	3%	-
1604.19.94	Hake "Merluccius spp., Urophycis spp.", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	3%	-
1604.19.95	Alaska pollock "Theragra chalcogramma" and pollack "Pollachius pollachius", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	3%	-
1604.19.97	Fish, prepared or preserved, whole or in pieces (excl. minced, merely smoked, and salmonidae, herrings, sardines, sardinella, anchovies, brisling, sprats, tunas, bonito "Sarda spp.", mackerel, eels, shark fins, Euthynnus spp., Orcynopsis unicolor, cod, coalfish, hake, Alaska pollock and pollack; fillets, raw, merely coated with batter or breadcrumbs, even pre-fried in oil, frozen)	3%	-
1604.20.05	Preparations of surimi	3%	-
1604.20.10	Prepared or preserved salmon (excl. whole or in pieces)	X	-
1604.20.30	Prepared or preserved salmonidae (excl. salmon and whole or in pieces)	2.1%	-
1604.20.40	Prepared or preserved anchovies (excl. whole or in pieces)	7.5%	-
1604.20.50.05	Curry fish balls made of fish meat, curry, wheat starch, salt, sugar, and compound condiments; Four colour rolls made of fish meat,	7.5%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	crab stick, seaweed, beancurd skin, vegetable oil, sugar, salt, potato starch, monosodium glutamate and seasonings		
1604.20.50.10	Of the species <i>Sardina pilchardus</i>	7.5%	-
1604.20.50.19	Other	7.5%	-
1604.20.50.30	Of bonito (<i>Sarda s.p.p.</i>)	7.5%	-
1604.20.50.40	Of mackerel of the species <i>Scomber scombrus</i>	X	-
1604.20.50.50	Of mackerel of the species <i>Scomber japonicus</i>	X	-
1604.20.50.90	Other	7.5%	-
1604.20.70	Prepared or preserved tunas, skipjack or other fish of genus <i>Euthynnus</i> (excl. whole or in pieces)	7.2%	-
1604.20.90.05	Curry fish balls made of fish meat, curry, wheat starch, salt, sugar, and compound condiments; Four colour rolls made of fish meat, crab stick, seaweed, beancurd skin, vegetable oil, sugar, salt, potato starch, monosodium glutamate and seasonings	X	-
1604.20.90.11	Of the species <i>Clupea harengus</i>	10%	-
1604.20.90.19	Other	10%	-
1604.20.90.20	Preserved smoked coalfish	4.2%	-
1604.20.90.30	In airtight cans	3%	-
1604.20.90.35	Other	3%	-
1604.20.90.40	of mackerel (<i>Scomber australasicus</i>)	X	-
1604.20.90.50	Lamprey	3%	-
1604.20.90.60	Swordfish (<i>Xiphias gladius</i>)	3%	-
1604.20.90.90	Other	3%	-
1604.31	Caviar	0%	-
1604.32	Caviar substitutes prepared from fish eggs	0%	-
1605.10	Crab, prepared or preserved (excl. smoked)	0%	-
1605.21	Shrimps and prawns, prepared or preserved, not in airtight containers (excl. smoked)	0%	-
1605.29	Shrimps and prawns, prepared or preserved, in airtight containers (excl. smoked)	0%	-
1605.30	Lobster, prepared or preserved (excl. smoked)	0%	-
1605.40	Crustaceans, prepared or preserved (excl. smoked, crabs, shrimps, prawns and lobster)	0%	-
1605.51	Oysters, prepared or preserved (excl. smoked)	0%	-
1605.52	Scallops, incl. queen scallops, prepared or preserved (excl. smoked)	0%	-
1605.53	Mussels, prepared or preserved (excl. smoked)	0%	-
1605.54	Cuttlefish and squid, prepared or preserved (excl. smoked)	0%	-
1605.55	Octopus, prepared or preserved (excl. smoked)	0%	-
1605.56	Clams, cockles and arkshells, prepared or preserved (excl. smoked)	0%	-
1605.57	Abalone, prepared or preserved (excl. smoked)	0%	-
1605.58	Snails, prepared or preserved (excl. smoked and sea snails)	0%	-
1605.59	Molluscs, prepared or preserved (excl. smoked, oysters, scallops, mussels, cuttle fish, squid, octopus, abalone, snails, and clams, cockles and arkshells)	0%	-
1605.61	Sea cucumbers, prepared or preserved (excl. smoked)	7.8%	-
1605.62	Sea urchins, prepared or preserved (excl. smoked)	7.8%	-
1605.63	Jellyfish, prepared or preserved (excl. smoked)	7.8%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1605.69	Aquatic invertebrates, prepared or preserved (excl. smoked, crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish)	7.8%	-
1701	Cane or beet sugar and chemically pure sucrose, in solid form.	0%	-
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar	0%	-
1703.10	Cane molasses resulting from the extraction or refining of sugar	0%	-
1703.90	Beet molasses resulting from the extraction or refining of sugar	X	-
1704	Sugar confectionery (including white chocolate), not containing cocoa.	0%	-
1801	Cocoa beans, whole or broken, raw or roasted	0%	-
1802	Cocoa shells, husks, skins and other cocoa waste	0%	-
1803	Cocoa paste, whether or not defatted.	0%	-
1804	Cocoa butter, fat and oil	0%	-
1805	Cocoa powder, not containing added sugar or other sweetening matter	0%	-
1806	Chocolate and other food preparations containing cocoa.	0%	-
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa	0%	-
1902.11	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	0%	-
1902.19	Uncooked pasta, not stuffed or otherwise prepared, not containing eggs	0%	-
1902.20.10	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates	0%	-
1902.20.30	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin	X	-
1902.20.91	Cooked pasta, stuffed with meat or other substances (excl. containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	0%	-
1902.20.99	Pasta, otherwise prepared, stuffed with meat or other substances (excl. cooked, or containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	0%	-
1902.30	Pasta, cooked or otherwise prepared (excl. stuffed)	0%	-
1902.40	Couscous, whether or not prepared	0%	-
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0%	-
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	0%	-
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind	0%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	suitable for pharmaceutical use, sealing wafers, rice paper and similar products		
2001.10	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	0%	-
2001.90.10	Mango chutney, prepared or preserved by vinegar or acetic acid	X	-
2001.90.20	Fruit of genus capsicum, prepared or preserved by vinegar or acetic acid (excl. sweet peppers and pimentos)	X	-
2001.90.30	Sweetcorn "Zea Mays var. Saccharata", prepared or preserved by vinegar or acetic acid	0%	-
2001.90.40	Yams, sweet potatoes and similar parts of plants containing >= 5% starch, prepared or preserved by vinegar or acetic acid	0%	-
2001.90.50	Mushrooms, prepared or preserved by vinegar or acetic acid	X	-
2001.90.65	Olives, prepared or preserved by vinegar or acetic acid	X	-
2001.90.70	Sweet peppers, prepared or preserved by vinegar or acetic acid	X	-
2001.90.92	Palm hearts, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts	0%	-
2001.90.97.11	Not containing added sugar	0%	-
2001.90.97.19	Other	0%	-
2001.90.97.21	Not containing added sugar	0%	-
2001.90.97.29	Other	0%	-
2001.90.97.31	Not containing added sugar	0%	-
2001.90.97.39	Other	0%	-
2001.90.97.54	Not containing added sugar	0%	-
2001.90.97.56	Other	0%	-
2001.90.97.81	Not containing added sugar	X	-
2001.90.97.89	Other	X	-
2001.90.97.91	Not containing added sugar	0%	-
2001.90.97.99	Other	0%	-
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	0%	-
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	0%	-
2004.10.10	Cooked potatoes, frozen	X	-
2004.10.91	Potatoes, prepared or preserved in the form of flour, meal or flakes, frozen	0%	-
2004.10.99	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. cooked only and in the form of flour, meal or flakes)	0%	-
2004.90.10	Sweetcorn "Zea Mays var. Zaccharata", prepared or preserved otherwise than by vinegar or acetic acid, frozen	0%	-
2004.90.30	Sauerkraut, capers and olives, prepared or preserved otherwise than by vinegar or acetic acid, frozen	0%	-
2004.90.50	Peas "Pisum sativum" and immature beans "Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid, frozen	0%	-
2004.90.91	Frozen cooked onions	X	-
2004.90.98.10	Mixtures	0%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2004.90.98.20	Carrots	0%	-
2004.90.98.30	Asparagus	0%	-
2004.90.98.60	Products containing meat in a proportion of 3 % up to and including 20 % by weight	X	-
2004.90.98.70	Globe artichokes	0%	-
2004.90.98.80	Other	0%	-
2005.10	Homogenised vegetables put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	0%	-
2005.20.10	Potatoes in the form of flour, meal or flakes (excl. frozen)	0%	-
2005.20.20	Potatoes in thin slices, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for direct consumption, not frozen	0%	-
2005.20.80	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. potatoes in the form of flour, meal or flakes, and thinly sliced, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption)	X	-
2005.40	Peas "Pisum Sativum", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0%	-
2005.51	Shelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0%	-
2005.59	Unshelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0%	-
2005.60	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0%	-
2005.70	Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0%	-
2005.80	Sweetcorn "Zea Mays var. Saccharata", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0%	-
2005.91	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0%	-
2005.99	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar, non-frozen (excl. preserved by sugar, homogenised vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, peas "Pisum sativum", beans "Vigna, Phaseolus", asparagus, olives, sweetcorn "Zea Mays var. Saccharata" and bamboo shoots, unmixed)	0%	-
2006.00.10	Ginger, preserved by sugar, drained, glacé or crystallised	X	-
2006.00.31	Cherries, with a sugar content of > 13%, preserved by sugar, drained, glacé or crystallised	X	-
2006.00.35	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar drained, glacé or crystallised, with a sugar content of > 13% by weight	X	-
2006.00.38.11	Containing less than 70 % by weight of sugar	0%	-
2006.00.38.19	Other	0%	-
2006.00.38.81	Containing less than 70 % by weight of sugar	X	-
2006.00.38.89	Other	X	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2006.00.91	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar drained, glacé or crystallised, with a sugar content of <= 13% by weight	X	-
2006.00.99.91	Sweet corn (Zea mays var. saccharata)	0%	-
2006.00.99.99	Other	X	-
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	0%	-
2008.11	Groundnuts, prepared or preserved (excl. preserved with sugar)	0%	-
2008.19	Nuts and other seeds, incl. mixtures, prepared or preserved (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and groundnuts)	0%	-
2008.20	Pineapples, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and groundnuts)	0%	-
2008.30	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	0%	-
2008.40	Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	0%	-
2008.50	Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	0%	-
2008.60	Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	0%	-
2008.70	Peaches, incl. nectarines, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	0%	-
2008.80	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	0%	-
2008.91	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)	0%	-
2008.93	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	0%	-
2008.97	Mixtures of fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. mixtures of nuts, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10, and prepared or preserved with vinegar, preserved with sugar but not laid in syrup,	0%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)		
2008.99.11	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of <= 11,85% mas	0%	-
2008.99.19	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas	0%	-
2008.99.21	Grapes, prepared or preserved, containing added spirit, with sugar content of > 13%	0%	-
2008.99.23	Grapes, prepared or preserved, with added spirit, with sugar content <= 13% (excl. with sugar content > 13%)	0%	-
2008.99.24	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content > 9% by weight and of an actual alcoholic strength <= 11,85% mas	0%	-
2008.99.28	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of <= 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	0%	-
2008.99.31	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content > 9% by weight and of an actual alcoholic strength > 11,85% mas	0%	-
2008.99.34	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of > 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	0%	-
2008.99.36	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength <= 11,85% mas	0%	-
2008.99.37	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of <= 11,85% mas (excl. with a sugar content of > 9% by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	0%	-
2008.99.38	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength > 11,85% mas	0%	-
2008.99.40	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of > 11,85% mas (excl. with a sugar content of > 9% by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger,	0%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)		
2008.99.41	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	0%	-
2008.99.43	Grapes, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	0%	-
2008.99.45	Plums, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	0%	-
2008.99.48	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg	0%	-
2008.99.49	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	0%	-
2008.99.51	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of <= 1 kg	0%	-
2008.99.63	Guavas, Mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg	0%	-
2008.99.67	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	0%	-
2008.99.72	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg	0%	-
2008.99.78	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 5 kg	0%	-
2008.99.85	Maize "corn", prepared or preserved, not containing added spirit or added sugar (excl. sweetcorn "Zea mays var. Saccharata")	0%	-
2008.99.91	Yams, sweet potatoes and similar edible parts of plants, containing >= 5% starch, prepared or preserved, not containing added spirit or added sugar (excl. frozen or dried)	0%	-
2008.99.99	Fruit and other edible part of plants, prepared or preserved, not containing added spirit or added sugar (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, plums, corn, yam roots, sweet potatoes and similar edible parts of plants)	0%	-
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	0%	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
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 mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	0%	-
2102.10	Active yeasts	0%	-
2102.20.11	Inactive yeasts, in tablet, cube or similar form, or in immediate packings of <= 1 kg	0%	-
2102.20.19	Inactive yeasts (excl. in tablet, cube or similar form, or in immediate packings of <= 1 kg)	0%	-
2102.20.90	Single-cell micro-organisms, dead (excl. packaged as medicaments and yeasts)	X	-
2102.30	Prepared baking powders	0%	-
2103.10	Soya sauce	0%	-
2103.20	Tomato ketchup and other tomato sauces	0%	-
2103.30.10	Mustard flour and meal (excl. prepared)	X	-
2103.30.90	Mustard, incl. prepared flour and meal	0%	-
2103.90.10	Mango chutney, liquid	X	-
2103.90.30	Aromatic bitters of an alcoholic strength of >= 44,2% but <= 49,2% vol containing >= 1,5% but <= 6% by weight of gentian, spices and various ingredients and >= 4% but <= 10% of sugar, in containers holding <= 0,5 l	X	-
2103.90.90	Sauces and preparations therefor, mixed condiments and mixed seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, liquid mango chutney and aromatic bitters of subheading 2103.90.30)	0%	-
2104	Soups and broths and preparations therefor; homogenised composite food preparations.	0%	-
2105.00.10	Ice cream and other edible ice, whether or not containing cocoa, not containing milkfats or containing < 3% milkfats	0% + 16.00 GBP / 100 kg MAX 19.4% + 7.80 GBP / 100 kg	-
2105.00.91	Ice cream and other edible ice, containing >= 3% but < 7% milkfats	0% + 31.00 GBP / 100 kg MAX 18.1% + 5.80 GBP / 100 kg	-
2105.00.99	Ice cream and other edible ice, containing >= 7% milkfats	0% + 43.00 GBP / 100 kg MAX 17.8% + 5.70 GBP / 100 kg	-
2106.10	Protein concentrates and textured protein substances	0%	-
2106.90.20	Compound alcoholic preparations of a kind used for the manufacture of beverages and of an actual alcoholic strength of by volume of > 0,5% vol (excl. those based on odoriferous substances)	0%	-
2106.90.30	Flavoured or coloured isoglucose syrups	X	-
2106.90.51	Flavoured or coloured lactose syrups	X	-
2106.90.55	Flavoured or coloured glucose and maltodextrine syrups	X	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2106.90.59	Flavoured or coloured sugar syrups (excl. isoglucose, lactose, glucose and maltodextrine syrups)	0%	-
2106.90.92	Food preparations, n.e.s., not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, < 1,5% milkfat, < 5% sucrose or isoglucose, < 5% glucose or < 5% starch	0%	-
2106.90.98	Food preparations, n.e.s., containing, by weight, >= 1,5% milkfat, >= 5% sucrose or isoglucose, >= 5% glucose or >= 5% starch	0% + AC (reduced)	-
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added suga	X	-
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matt	0%	-
2203	Beer made from malt	X	-
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	0%	-
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	0%	-
2206	Cider, perry, mead and other fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, n.e.s. (excl. beer, wine or fresh grapes, grape must, vermouth and other wine of fresh grapes flavoured with plants or aromatic substances)	X	-
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength	0%	-
2208.20	Spirits obtained by distilling grape wine or grape marc	X	-
2208.30	Whiskies	X	-
2208.40	Rum and other spirits obtained by distilling fermented sugar-cane products	0%	-
2208.50	Gin and Geneva	X	-
2208.60	Vodka	X	-
2208.70	Liqueurs and cordials	X	-
2208.90.11	Arrack, in containers holding <= 2 l	X	-
2208.90.19	Arrack, in containers holding > 2 l	X	-
2208.90.33	Plum, pear or cherry spirit, in containers holding <= 2 l	X	-
2208.90.38	Plum, pear or cherry spirit, in containers holding > 2 l	X	-
2208.90.41	Ouzo, in containers holding <= 2 l	X	-
2208.90.45	Calvados, in containers holding <= 2 l	X	-
2208.90.48	Spirits distilled from fruit, in containers holding <= 2 l (excl. plum, pear or cherry spirit and Calvados)	X	-
2208.90.54	Tequila in containers holding <= 2 l	X	-
2208.90.56	Spirits in containers holding <= 2 l (excl. spirits distilled from grape wine or grape marc, whisky, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, arrack, vodka, liqueurs and cordials, ouzo, spirits di	X	-
2208.90.69	Spirituous beverages, in containers holding <= 2 l (excl. ouzo, spirits, liqueurs and cordials)	X	-
2208.90.71	Spirits distilled from fruit, in containers holding > 2 l (excl. spirits distilled from grape wine or grape marc, plum, pear or cherry)	X	-
2208.90.75	Tequila in containers holding > 2 l	X	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2208.90.77	Spirits in containers holding > 2 l (excl. spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, arrack, vodka, liqueurs and cordials, ouzo, spirits distilled from fruit and tequila)	X	-
2208.90.78	Spirituous beverages, in containers holding > 2 l (excl. spirits, liqueurs and cordials and ouzo)	X	-
2208.90.91	Undenatured ethyl alcohol, of an alcoholic strength of < 80% vol, in containers holding <= 2 l	0%	-
2208.90.99	Undenatured ethyl alcohol, of an alcoholic strength of < 80% vol, in containers holding > 2 l	0%	-
2209	Vinegar and substitutes for vinegar obtained from acetic acid.	0%	-
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; graeves	X	-
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	0%	-
2303.10.11	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of > 40% by weight (excl. concentrated steeping liquors)	0%	-
2303.10.19	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of <= 40% by weight (excl. concentrated steeping liquors)	X	-
2303.10.90	Residues of starch manufacture and similar residues, incl. concentrated steeping liquors (excl. of starch from maize)	X	-
2303.20	Beet-pulp, bagasse and other waste of sugar manufacture	X	-
2303.30	Brewing or distilling dregs and waste	X	-
2304	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	X	-
2305	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	X	-
2306.10	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of cotton seeds	X	-
2306.20	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of linseed	X	-
2306.30	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sunflower seeds	X	-
2306.41	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"	X	-
2306.49	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of high erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g"	X	-
2306.50	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra	X	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2306.60	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels	X	-
2306.90.05	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils from maize "corn" germ	X	-
2306.90.11	Oilcake and other solid residues from the extraction of olive oil, whether or not ground or in the form of pellets, containing <= 3% olive oil	X	-
2306.90.19	Oilcake and other solid residues from the extraction of olive oil, whether or not ground or in the form of pellets, containing > 3% olive oil	0%	-
2306.90.90	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excl. of cotton seeds, linseed, sunflower seeds, rape or colza seeds, coconut or copra, palm nuts or kernels)	X	-
2307	Wine lees; argol	X	-
2308	Acorns, horse-chestnuts, marc and other vegetable materials and vegetable waste, vegetable residues and by-products of a kind used in animal feeding, whether or not in the form of pellets, n.e.s.	X	-
2309.10.11	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or no milk products or containing <= 10% starch and < 10% by weight of milk products	0%	-
2309.10.13	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 10% but < 50% by weight of milk products	X	-
2309.10.15	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 50% but < 75% by weight of milk products	X	-
2309.10.19	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 75% by weight of milk products	X	-
2309.10.31	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and no milk products or < 10% by weight of milk products	0%	-
2309.10.33	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 10% but < 50% by weight of milk products	X	-
2309.10.39	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 50% by weight of milk products	X	-
2309.10.51	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and no milk products or < 10% by weight of milk products	X	-

CN Code 2020	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2309.10.53	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 10% but < 50% by weight of milk products	X	-
2309.10.59	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 50% by weight of milk products	X	-
2309.10.70	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, but containing milk products	X	-
2309.10.90	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, nor milk products	X	-
2309.90	Preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)	X	-
24	Tobacco and manufactured tobacco substitutes	0%	-
3502.11.90	Egg albumin, dried "e.g. in sheets, scales, flakes, powder", fit for human consumption	X	-
3502.19.90	Egg albumin, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	X	-
3502.20.91	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80% whey proteins, calculated on the dry matter, fit for human consumption, dried "e.g. in sheets, scales, flakes, powder"	X	-
3502.20.99	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80% whey proteins, calculated on the dry matter, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	X	-
3823.11.00.10	Of a kind used for animal feed	X	-
3823.12.00.10	Of a kind used for animal feed	X	-
3823.13.00.10	Of a kind used for animal feed	X	-
3823.19.10.10	Of a kind used for animal feed	X	-
3823.19.10.20	12-Hydroxyoctadecanoic acid (CAS RN 106-14-9) for use in the manufacture of polyglycerin-poly-12-hydroxyoctadecanoic acid esters	X	-
3823.19.30.30	animal feed preparations of subheading 2309	X	-
3823.19.30.80	Of a kind used for animal feed	X	-
3823.19.90.30	animal feed preparations of subheading 2309	X	-
3823.19.90.80	Of a kind used for animal feed	X	-
3823.70.00.10	Of a kind used for animal feed	X	-

Part B:

The United Kingdom's preferential TRQs offered to Iceland

TRQ 1 – Salmon fillets

(a) Originating goods of Iceland marked with the notation "TRQ 1" set out Section 1 shall be duty-free in the quantity of 33 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0302.13; 0302.14; 0302.99.00.30; 0302.99.00.40; 0304.41; 0304.81

TRQ 2 – Fresh or chilled fish; frozen fish fillets and meat

(a) Originating goods of Iceland marked with the notation "TRQ 2" set out Section 1 shall be duty-free in the quantity of 64 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0302.23; 0302.24; 0302.29; 0302.56.00.10; 0302.99.00.71; 0302.99.00.79; 0303.32; 0303.55.30; 0303.55.90.90; 0303.56; 0303.59.90; 0303.69.90; 0303.82; 0303.83; 0303.84.90; 0303.89.55; 0303.89.90; 0304.31; 0304.32; 0304.33; 0304.39; 0304.42.50; 0304.43.00.10; 0304.43.00.90; 0304.44.30; 0304.44.90.10; 0304.44.90.90; 0304.45; 0304.46; 0304.47; 0304.48; 0304.49.10; 0304.49.50; 0304.49.90.30; 0304.49.90.40; 0304.49.90.50; 0304.49.90.60; 0304.49.90.70; 0304.49.90.90; 0304.53.00.11; 0304.53.00.19; 0304.53.00.20; 0304.53.00.31; 0304.53.00.39; 0304.53.00.90; 0304.54; 0304.55; 0304.56; 0304.57; 0304.59.90.10; 0304.59.90.15; 0304.59.90.20; 0304.59.90.30; 0304.59.90.35; 0304.59.90.40; 0304.59.90.45; 0304.59.90.50; 0304.59.90.55; 0304.59.90.65; 0304.59.90.90; 0304.61; 0304.62; 0304.63; 0304.69; 0304.82.50; 0304.89.10; 0304.95.21; 0304.95.25; 0304.95.29; 0304.95.40; 0304.95.50; 0304.95.60; 0304.95.90.11; 0304.95.90.13; 0304.95.90.17; 0304.95.90.19; 0304.95.90.90; 0304.96; 0304.97; 0304.99.99.20; 0304.99.99.25; 0304.99.99.40; 0304.99.99.50; 0304.99.99.65; 0304.99.99.69; 0304.99.99.70; 0304.99.99.90.

TRQ 3 – Norway lobsters, frozen

(a) Originating goods of Iceland marked with the notation "TRQ 3" set out Section 1 shall be duty-free in the quantity of 4 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0306.15

TRQ 4 – Sheepmeat

(a) Originating goods of Iceland marked with the notation "TRQ 4" set out Section 1 shall be duty-free in the quantity of 692 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0204; 0210.99.21; 0210.99.29; 0210.99.85.10

TRQ 5 – Skyr

(a) Originating goods of Iceland marked with the notation "TRQ 5" set out Section 1 shall be duty-free in the quantity of 329 metric tonnes per year, with 165t during the period of 1 January to 30 June and 164t during the period of 1 July to 31 December.

(b) This paragraph applies to originating goods classified in the following tariff items:

0406.10.50.10

ANNEX V

**REFERRED TO IN PARAGRAPH 5 OF ARTICLE 2.20 (ANNEXES)
OF SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN
GOODS) OF CHAPTER 2 (TRADE IN GOODS)**

ANNEX V
SCHEDULE OF TARIFF COMMITMENTS ON GOODS
COMMITMENTS OF THE UNITED KINGDOM ON GOODS ORIGINATING
IN NORWAY
REFERRED TO IN PARAGRAPH 5 OF ARTICLE 2.20 (ANNEXES) OF
SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN GOODS) OF
CHAPTER 2 (TRADE IN GOODS)

This annex contains three parts. Part A sets out tariff commitments of the United Kingdom in relation to originating goods of Norway. Part B sets out staging rates for specified tariff concessions of the United Kingdom in relation to originating goods of Norway. Part C sets out TRQ preferences granted by the United Kingdom to originating goods of Norway. The scope of products in these tables is determined according to Combined Nomenclature (“CN”) codes as they are implemented in United Kingdom legislation. CN codes and descriptions as set out in **Part A, Part B, and Part C** are those that were in use in July 2020.

Explanatory Notes

The following tariff categories apply as shown in Part 1 in relation to the elimination or reduction of customs duties by the United Kingdom for originating goods of Norway pursuant to Article 2.6 (Customs Duties).

- (a) There will be no preferential tariff concessions offered on originating goods where ‘X’ is marked in the preferential rate column in the UK’s schedule. Where ‘X’ is marked, MFN rates will apply - however these goods may be covered by a preferential TRQ. Please refer to United Kingdom legislation for the MFN rate (UK Global Tariff) which will apply; the United Kingdom Government also publishes these rates online. See **Part C** for the detail of any applicable preferential TRQs.
- (b) Duties on originating goods of Norway marked as ‘B3’ in the preferential rate column in the United Kingdom’s schedule shall be reduced in three equal stages across three years. Duties on originating goods of Norway marked as ‘B5’ in the preferential rate column in the United Kingdom’s schedule shall be reduced in five equal stages across five years. See **Part B** for the tariff rates which will apply for each year.
- (c) Where ‘TRQ’ is marked, a United Kingdom preferential Tariff Rate Quota applies to originating goods of Norway. See **Part C** for more detail.
- (d) For originating goods of Norway in tariff categories “0% + AC”, “0% + AC (reduced)” and “6% + AC”, the following provisions shall apply:

- (i) The United Kingdom retains the right to apply the agricultural component (referred to as AC or AC (reduced) in this Annex) to originating goods. The *ad valorem* component of the tariff on originating goods of Norway in categories “0% + AC” and “0% + AC (reduced)” shall be removed on the entry into force, or earlier provisional application, of this Agreement. The *ad valorem* component of the tariff on originating goods of Norway in category “6% + AC” shall be 6%.
 - (ii) For originating goods of Norway in tariff categories “0% + AC”, “0% + AC (reduced)” and “6% + AC”, customs duties levied upon import under subparagraph (i) above shall not exceed the customs duties for the goods concerned which were applied by the United Kingdom pursuant to the EU's preferential trading arrangements for Norway immediately prior to the end of the transition period under the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.
- (e) For originating goods of Norway in tariff category “0% + Entry Price” the following provisions shall apply:
- (i) The United Kingdom retains the right to apply specific duties to the originating goods based on the customs value of the goods when compared against their weight.
 - (ii) The specific duties applied by the United Kingdom under paragraph (i) shall not exceed an amount equivalent to the specific duties that applied to goods in category “0% + Entry Price” under the Entry Price System that applied in the United Kingdom immediately prior to the end of the transition period under the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.
- (f) For originating goods of Norway in tariff categories which refer to “SD” or “FD”¹ (in particular tariff categories “0% + AC (reduced) MAX 20.7% + FD (reduced)”, “0% + AC (reduced) MAX 24.2% + SD (reduced)” and “0% + AC (reduced) MAX 18.7% + SD (reduced)”) the following provisions apply:

¹ For information only and without prejudice to the operative legal text of this Annex, references to ‘SD’ and ‘FD’ are references to sugar duty and flour duty respectively. These are included in the names of certain tariff categories used in this Annex to assist the reader but the legal effect of the tariff categories is determined according to the operative text of the Annex set out at paragraph (f) above.

- (i) The United Kingdom retains the right to apply the agricultural component to originating goods.
- (ii) For originating goods of Norway in tariff categories which refer to “SD” or “FD” (in particular tariff categories “0% + AC (reduced) MAX 20.7% + FD (reduced)”, “0% + AC (reduced) MAX 24.2% + SD (reduced)” and “0% + AC (reduced) MAX 18.7% + SD (reduced)”), customs duties levied upon import under subparagraph (i) above shall not exceed the customs duties for the goods concerned which were applied by the United Kingdom pursuant to the EU's preferential trading arrangements for Norway immediately prior to the end of the transition period under the Agreement on the withdrawal of the United Kingdom of Great Britain and Northern Ireland from the European Union and the European Atomic Energy Community.
- (iii) The *ad valorem* component of the tariff on originating goods of Norway in tariff categories which refer to “SD” or “FD” (in particular tariff categories “0% + AC (reduced) MAX 20.7% + FD (reduced)”, “0% + AC (reduced) MAX 24.2% + SD (reduced)” and “0% + AC (reduced) MAX 18.7% + SD (reduced)”) shall be removed on the entry into force, or earlier provisional application, of this Agreement.

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Part A

The United Kingdom's preferential tariff rates granted to Norway

The below table sets out customs duties for originating goods of Norway imported into the United Kingdom which fall under Harmonized System (HS) Chapters 1-24 in cases where these goods benefit from preferential rates under this Agreement, as well as customs duties where applicable (in cases where the tariff is not fully liberalised) for originating goods of Norway imported into the United Kingdom which fall under HS Chapters 25-97. Customs duties for originating goods of Norway imported into the United Kingdom are liberalised under this Agreement for all products that fall under HS Chapters 25-97, except where listed in this Annex (whether in Part A, in Part B and/or in Part C).

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0101.21	Pure-bred breeding horses	0%	-
0101.29	Live horses (excl. pure-bred for breeding)	0%	-
0101.30	Live asses	X	-
0101.90	Live mules and hinnies	X	-
0102.21	Pure-bred cattle for breeding	0%	-
0102.29.05	Live cattle of the sub-genus Bibos or Poephagus (excl. pure-bred for breeding)	0%	-
0102.29.10	Live cattle of a weight <= 80 kg (excl. pure-bred for breeding)	X	-
0102.29.21	Cattle of a weight > 80 kg but <= 160 kg, for slaughter	X	-
0102.29.29	Live cattle of a weight > 80 kg but <= 160 kg (excl. for slaughter, pure-bred for breeding)	X	-
0102.29.41	Cattle of a weight > 160 kg but <= 300 kg, for slaughter	X	-
0102.29.49	Live cattle of a weight > 160 kg but <= 300 kg (excl. for slaughter, pure-bred for breeding)	X	-
0102.29.51	Heifers "female bovines that have never calved" of a weight > 300 kg, for slaughter	X	-
0102.29.59	Live heifers "female bovines that have never calved" of a weight > 300 kg (excl. for slaughter and pure-bred for breeding)	X	-
0102.29.61	Cows of a weight > 300 kg, for slaughter (excl. heifers)	X	-
0102.29.69	Live cows of a weight > 300 kg (excl. for slaughter and pure-bred for breeding and heifers)	X	-
0102.29.91	Cattle of a weight > 300 kg, for slaughter (excl. heifers and cows)	X	-
0102.29.99	Live cattle of a weight > 300 kg (excl. for slaughter, pure-bred for breeding and heifers and cows)	X	-
0102.31	Pure-bred buffalo for breeding	0%	-
0102.39.10	Live domestic buffalo (excl. pure-bred for breeding)	X	-
0102.39.90	Live buffalo (excl. domestic species and pure-bred for breeding)	0%	-
0102.90.20	Bovine pure-bred breeding animals (excl. cattle and buffalo)	0%	-
0102.90.91	Live domestic bovine animals (excl. cattle and buffalo and pure-bred for breeding)	X	-
0102.90.99	Live bovine animals (excl. cattle, buffalo, pure-bred for breeding and domestic species)	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0103.10	Pure-bred breeding swine	0%	-
0103.91.10	Domestic swine, weighing < 50 kg (excl. pure-bred for breeding)	X	-
0103.91.90	Live non-domestic swine, weighing < 50 kg	0%	-
0103.92.11	Live domestic sows, having farrowed at least once, weighing >= 160 kg (excl. pure-bred for breeding)	X	-
0103.92.19	Live domestic swine, weighing >= 50 kg (excl. sows having farrowed at least once and weighing >= 160 kg, and those pure-bred for breeding)	X	-
0103.92.90	Live non-domestic swine, weighing >= 50 kg	0%	-
0104.10.10	Pure-bred sheep for breeding	0%	-
0104.10.30	Live lambs "sheep up to a year old" (excl. purebred breeding animals)	X	-
0104.10.80	Live sheep (excl. lambs and pure-bred breeding animals)	X	-
0104.20	Live goats	X	-
0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls	X	-
0106.11	Live primates	0%	-
0106.12	Live whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0%	-
0106.13	Live camels and other camelids [Camelidae]	0%	-
0106.14.10	Live domestic rabbits	X	-
0106.14.90	Live rabbits and hares (excl. domestic rabbits)	0%	-
0106.19	Live mammals (excl. primates, whales, dolphins and porpoises, manatees and dugongs, seals, sea lions and walruses, camels and other camelids, rabbits and hares, horses, asses, mules, hinnies, bovines, pigs, sheep and goats)	0%	-
0106.20	Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards"	0%	-
0106.31	Live birds of prey	0%	-
0106.32	Live psittaciformes "incl. parrots, parrakeets, macaws and cockatoos"	0%	-
0106.33	Live ostriches, and emus [Dromaius novaehollandiae]	0%	-
0106.39.10	Live pigeons	X	-
0106.39.80	Live birds (excl. birds of prey, psittaciformes, parrots, parrakeets, macaws, cockatoos, ostriches, emus and pigeons)	0%	-
0106.41	Live bees	0%	-
0106.49	Live insects (excl. bees)	0%	-
0106.90	Live animals (excl. mammals, reptiles, birds, insects, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.)	0%	-
0201	Meat of bovine animals, fresh or chilled.	X	-
0202	Meat of bovine animals, frozen.	X	-
0203.11.10	Fresh or chilled domestic swine carcasses and half-carcasses	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0203.11.90	Fresh or chilled non-domestic swine carcasses and half-carcasses	0%	-
0203.12.11	Fresh or chilled with bone in, domestic swine hams and cuts thereof	X	-
0203.12.19	Fresh or chilled with bone in, domestic swine shoulders and cuts thereof	X	-
0203.12.90	Fresh or chilled hams, shoulders and cuts thereof with bone in of non-domestic swine	0%	-
0203.19.11	Fresh or chilled fore-ends and cuts thereof of domestic swine	X	-
0203.19.13	Fresh or chilled loins and cuts thereof of domestic swine	X	-
0203.19.15	Fresh or chilled bellies "streaky" and cuts thereof of domestic swine	X	-
0203.19.55	Fresh or chilled boneless meat of domestic swine (excl. bellies and cuts thereof)	X	-
0203.19.59	Fresh or chilled meat of domestic swine, with bone in (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	X	-
0203.19.90	Fresh or chilled meat of non-domestic swine (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, with bone in)	0%	-
0203.21.10	Frozen domestic swine carcasses and half-carcasses	X	-
0203.21.90	Frozen non-domestic swine carcasses and half-carcasses	0%	-
0203.22.11	Frozen hams and cuts thereof of domestic swine, with bone in	X	-
0203.22.19	Frozen shoulders and cuts thereof of domestic swine, with bone in	X	-
0203.22.90	Frozen hams, shoulders and cuts thereof of non-domestic swine, with bone in	0%	-
0203.29.11	Frozen fore-ends and cuts thereof of domestic swine	X	-
0203.29.13	Frozen loins and cuts thereof of domestic swine, with bone in	X	-
0203.29.15	Frozen bellies "streaky" and cuts thereof of domestic swine	X	-
0203.29.55	Frozen boneless meat of domestic swine (excl. bellies and cuts thereof)	X	-
0203.29.59	Frozen meat of domestic swine, with bone in (excl. carcasses and half-carcasses, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	X	-
0203.29.90	Frozen meat of non-domestic swine (excl. carcasses and half-carcasses and hams, shoulders and cuts thereof, with bone in)	0%	-
0204	Meat of sheep or goats, fresh, chilled or frozen.	X	-
0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	X	-
0206.10.10	Fresh or chilled edible bovine offal for manufacture of pharmaceutical products	0%	-
0206.10.95	Fresh or chilled edible bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	X	-
0206.10.98	Fresh or chilled edible bovine offal (excl. for manufacture of pharmaceutical products, thick and thin skirt)	0%	-
0206.21	Frozen edible bovine tongues	0%	-
0206.22	Frozen edible bovine livers	0%	-
0206.29.10	Frozen edible bovine offal for manufacture of pharmaceutical products (excl. tongues and livers)	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0206.29.91	Frozen edible bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	X	-
0206.29.99	Frozen edible bovine offal (excl. for manufacture of pharmaceutical products, tongues, livers and thick and thin skirt)	0%	-
0206.30	Fresh or chilled edible offal of swine	0%	-
0206.41	Frozen edible livers of swine	0%	-
0206.49	Edible offal of swine, frozen (excl. livers)	0%	-
0206.80.10	Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies, for manufacture of pharmaceutical products	0%	-
0206.80.91	Fresh or chilled edible offal of horses, asses, mules and hinnies (excl. for manufacture of pharmaceutical products)	X	-
0206.80.99	Fresh or chilled edible offal of sheep and goats (excl. for manufacture of pharmaceutical products)	0%	-
0206.90.10	Frozen edible offal of sheep, goats, horses, mules and hinnies, for manufacture of pharmaceutical products	0%	-
0206.90.91	Frozen edible offal of horses, asses, mules and hinnies (excl. for manufacture of pharmaceutical products)	X	-
0206.90.99	Frozen edible offal of sheep and goats (excl. for manufacture of pharmaceutical products)	0%	-
0207.11	Fresh or chilled fowls of the species Gallus domesticus, not cut in pieces	X	-
0207.12	Frozen fowls of the species Gallus domesticus, not cut in pieces	X	-
0207.13	Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus	X	-
0207.14	Frozen cuts and edible offal of fowls of the species Gallus domesticus	X	-
0207.24	Fresh or chilled turkeys of the species domesticus, not cut in pieces	X	-
0207.25	Frozen turkeys of the species domesticus, not cut into pieces	X	-
0207.26	Fresh or chilled cuts and edible offal of turkeys of the species domesticus	X	-
0207.27	Frozen cuts and edible offal of turkeys of the species domesticus	X	-
0207.41	Fresh or chilled domestic ducks, not cut in pieces	X	-
0207.42	Frozen domestic ducks, not cut in pieces	X	-
0207.43	Fatty livers of domestic ducks, fresh or chilled	0%	-
0207.44	Fresh or chilled cuts and edible offal of domestic ducks (excl. fatty livers)	X	-
0207.45.10	Frozen cuts of domestic ducks, boneless	X	-
0207.45.21	Frozen halves or quarters of domestic ducks	X	-
0207.45.31	Frozen whole wings of domestic ducks	X	-
0207.45.41	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic ducks	X	-
0207.45.51	Frozen breasts and cuts thereof, of domestic ducks, with bone in	X	-
0207.45.61	Frozen legs and cuts thereof, of domestic ducks, with bone in	X	-
0207.45.71	Frozen paletots of domestic ducks, with bone in	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0207.45.81	Frozen cuts of domestic ducks, with bone in, n.e.s.	X	-
0207.45.93	Frozen fatty livers of domestic ducks	0%	-
0207.45.95	Frozen livers of domestic ducks (excl. fatty)	X	-
0207.45.99	Frozen edible offal of domestic ducks (excl. livers)	X	-
0207.51	Fresh or chilled domestic geese, not cut in pieces	X	-
0207.52	Frozen domestic geese, not cut in pieces	X	-
0207.53	Fatty livers of domestic geese, fresh or chilled	0%	-
0207.54	Fresh or chilled cuts and edible offal of domestic geese (excl. fatty livers)	X	-
0207.55.10	Frozen cuts of domestic geese, boneless	X	-
0207.55.21	Frozen halves or quarters of domestic geese	X	-
0207.55.31	Frozen whole wings of domestic geese	X	-
0207.55.41	Frozen backs, necks, backs with necks attached, rumps and wing-tips of domestic geese	X	-
0207.55.51	Frozen breasts and cuts thereof, of domestic geese, with bone in	X	-
0207.55.61	Frozen legs and cuts thereof, of domestic geese, with bone in	X	-
0207.55.71	Frozen paletots of domestic geese, with bone in	X	-
0207.55.81	Frozen cuts of domestic geese, with bone in, n.e.s.	X	-
0207.55.93	Frozen fatty livers of domestic geese	0%	-
0207.55.95	Frozen livers of domestic geese (excl. fatty)	X	-
0207.55.99	Frozen edible offal of domestic geese (excl. livers)	X	-
0207.60	Meat and edible offal of domestic guinea fowls, fresh, chilled or frozen	X	-
0208.10.10	Fresh, chilled or frozen meat and edible meat offal of domestic rabbits	X	-
0208.10.90	Fresh, chilled or frozen meat and edible offal of non-domestic rabbits and hares	0%	-
0208.3	Fresh, chilled or frozen meat and edible offal of primates	X	-
0208.40	Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia) and of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	X	-
0208.50	Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles"	X	-
0208.60	Fresh, chilled or frozen meat and edible offal of camels and other camelids [Camelidae]	X	-
0208.90.10	Fresh, chilled or frozen domestic pigeon meat and edible offal	X	-
0208.90.30	Fresh, chilled or frozen meat and edible meat offal of game (excl. rabbits, hares and pigs)	0%	-
0208.90.60	Fresh, chilled or frozen reindeer meat and edible offal thereof	X	-
0208.90.70	Fresh, chilled or frozen frogs' legs	0%	-
0208.90.98	Fresh, chilled or frozen meat and edible offal (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry, rabbits, hares, primates, whales, dolphins and porpoises [mammals of the	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	order Cetacea], manatees and dugongs [mammals of the order Sirenia], seals, sea lions and walruses [mammals of the suborder Pinnipedia], reptiles, pigeons, game, reindeer and frogs' legs)		
0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	X	-
0210.11	Hams, shoulders and cuts thereof of swine, salted, in brine, dried or smoked, with bone in	X	-
0210.12	Bellies "streaky" and cuts thereof of swine, salted, in brine, dried or smoked	X	-
0210.19	Meat of swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)	X	-
0210.20	Meat of bovine animals, salted, in brine, dried or smoked	X	-
0210.91	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates	X	-
0210.92	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia) and seals	X	-
0210.93	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators"	X	-
0210.99.10	Horsemeat, salted, in brine or dried	X	-
0210.99.21	Meat of sheep and goats, salted, in brine, dried or smoked, with bone in	X	-
0210.99.29	Boneless meat of sheep and goats, salted, in brine, dried or smoked	X	-
0210.99.31	Reindeer meat, salted, in brine, dried or smoked	X	-
0210.99.39	Meat, salted, in brine, dried or smoked (excl. of swine, bovine animals, reindeer, sheep or goats, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles, and meat, salted, in brine or dried, of horses)	X	-
0210.99.41	Edible domestic swine livers, salted, in brine, dried or smoked	X	-
0210.99.49	Edible domestic swine offal, salted, in brine, dried or smoked (excl. livers)	X	-
0210.99.51	Edible thick skirt and thin skirt of bovine animals, salted, in brine, dried or smoked	X	-
0210.99.59	Edible offal of bovine animals, salted, in brine, dried or smoked (excl. thick skirt and thin skirt)	X	-
0210.99.71	Edible fatty goose or duck livers, salted or in brine	0%	-
0210.99.79	Edible poultry liver, salted, in brine, dried or smoked (excl. fatty goose or duck livers)	X	-
0210.99.85	Edible offal, salted, in brine, dried or smoked (excl. of domestic swine, bovine animals, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses, reptiles and poultry liver)	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0210.99.90	Edible flours and meals of meat or meat offal (excl. of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses and reptiles)	X	-
0301.11	Live ornamental freshwater fish	0%	-
0301.19	Live ornamental fish (excl. freshwater)	2.2%	-
0301.91.10	Live trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	2.4%	-
0301.91.90	Live trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae"	B3	-
0301.92	Live eels "Anguilla spp."	0%	-
0301.93	Live carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	2.4%	-
0301.94	Live Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)	4.8%	-
0301.95	Live southern bluefin tunas "Thunnus maccoyii"	4.8%	-
0301.99.11	Live Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	-
0301.99.17	Live freshwater fish (excl. ornamental fish, trout, eels, carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho")	0%	-
0301.99.85	Live saltwater fish (excl. ornamental fish, trout [Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster], eels [Anguilla spp.], Atlantic and Pacific bluefin tuna [Thunnus thynnus, Thunnus orientalis) Southern bluefin tuna [Thunnus maccoyii])	B5	-
0302.11.10	Fresh or chilled trout "Oncorhynchus apache and Oncorhynchus chrysogaster"	2.4%	-
0302.11.20	Fresh or chilled trout of the species "Oncorhynchus mykiss", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each	3.6%	-
0302.11.80	Fresh or chilled trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae" (excl. of the species "Oncorhynchus mykiss", with heads on and gills on, gutted, weighing > 1,2 kg each, or with heads off, gilled and gutted, weighing > 1 kg each)	3.6%	-
0302.13.00	Fresh or chilled Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus	X	-

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	tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus"		
0302.14	Fresh or chilled Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	-
0302.19	Fresh or chilled salmonidae (excl. trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", Pacific salmon "Oncorhynchus nerka, Oncorhynchus nerka, Oncorhynchus gorboscha, Onchorhynchus keta, Onchorhynchus tschawytscha, Onchorhynchus kisutch, Onchorhynchus masou and Onchorhynchus rhodurus"	2.4%	-
0302.21.10	Fresh or chilled lesser or Greenland halibut "Reinhardtius hippoglossoides"	0%	-
0302.21.30	Fresh or chilled Atlantic halibut "Hippoglossus hippoglossus"	0%	-
0302.21.90	Fresh or chilled Pacific halibut "Hippoglossus stenolepis"	4.5%	-
0302.22	Fresh or chilled plaice "Pleuronectes platessa"	2.2%	-
0302.23	Fresh or chilled sole "Solea spp."	4.5%	-
0302.24	Fresh or chilled turbot "Psetta maxima"	4.5%	-
0302.29	Fresh or chilled flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Catharidae" (excl. halibut "Reinhardtius hippoglossoides, Hippoglossus hippoglossus and Hippoglossus stenolepis", plaice "Pleuronectes platessa)	0%	-
0302.31.10	Fresh or chilled albacore or longfinned tunas "Thunnus alalunga" for industrial processing or preservation	0%	-
0302.31.90	Fresh or chilled albacore or longfinned tunas "Thunnus alalunga" (excl. for industrial processing or preservation)	6.6%	-
0302.32.10	Fresh or chilled yellowfin tunas "Thunnus albacares" for industrial processing or preservation	0%	-
0302.32.90	Fresh or chilled yellowfin tunas "Thunnus albacares" (excl. for industrial processing or preservation)	6.6%	-
0302.33.10	Fresh or chilled skipjack or stripe-bellied bonito for industrial processing or preservation	0%	-
0302.33.90	Fresh or chilled skipjack or stripe-bellied bonito (excl. for industrial processing or preservation)	6.6%	-
0302.34.10	Fresh or chilled bigeye tunas "Thunnus obesus" for industrial processing or preservation	0%	-
0302.34.90	Fresh or chilled bigeye tunas "Thunnus obesus" (excl. tunas for industrial processing or preservation)	6.6%	-
0302.35.11	Fresh or chilled Atlantic bluefin tuna "Thunnus thynnus", for industrial processing or preservation	0%	-
0302.35.19	Fresh or chilled Atlantic bluefin tuna "Thunnus thynnus" (excl. for industrial processing or preservation)	6.6%	-
0302.35.91	Fresh or chilled Pacific bluefin tuna "Thunnus orientalis", for industrial processing or preservation	0%	-
0302.35.99	Fresh or chilled Pacific bluefin tuna "Thunnus orientalis" (excl. for industrial processing or preservation)	6.6%	-
0302.36.10	Fresh or chilled Southern bluefin tunas "Thunnus maccoyii" for industrial processing or preservation	0%	-

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0302.36.90	Fresh or chilled Southern bluefin tunas "Thunnus maccoyii" (excl. tunas for industrial processing or preservation)	6.6%	-
0302.39.20	Fresh or chilled tunas of the genus "Thunnus" for industrial processing or preservation (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	0%	-
0302.39.80	Fresh or chilled tunas of the genus "Thunnus" (excl. tunas for industrial processing or preservation and Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	6.6%	-
0302.41	Fresh or chilled herring "Clupea harengus, clupea pallasii"	X	TRQ 4
0302.42	Fresh or chilled anchovies "Engraulis spp."	4.5%	-
0302.43.10	Fresh or chilled sardines "Sardina pilchardus"	6.9%	-
0302.43.30	Fresh or chilled sardines "Sardinops spp." and sardinella "Sardinella spp."	4.5%	-
0302.43.90	Fresh or chilled brisling or sprats "Sprattus sprattus"	3.9%	-
0302.44	Fresh or chilled mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"	X	-
0302.45	Fresh or chilled jack and horse mackerel "Trachurus spp."	4.5%	-
0302.46	Fresh or chilled cobia "Rachycentron canadum"	4.5%	-
0302.47	Fresh or chilled swordfish "Xiphias gladius"	4.5%	-
0302.49.11	Fresh or chilled Kawakawa "Euthynnus affinis" for industrial processing or preservation	0%	-
0302.49.19	Fresh or chilled Kawakawa "Euthynnus affinis" (excl. for industrial processing or preservation)	6.6%	-
0302.49.90	Fresh or chilled Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	4.5%	-
0302.51	Fresh or chilled cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"	0%	-
0302.52	Fresh or chilled haddock "Melanogrammus aeglefinus"	0%	-
0302.53	Fresh or chilled coalfish "Pollachius virens"	0%	-
0302.54	Fresh or chilled hake "Merluccius spp., Urophycis spp."	4.5%	-
0302.55	Fresh or chilled Alaska pollack "Theragra chalcogramma"	2.2%	-
0302.56	Fresh or chilled blue whiting "Micromesistius poutassou, Micromesistius australis"	2.2%	-
0302.59.10	Fresh or chilled fish of the species Boreogadus saida	0%	-
0302.59.20	Fresh or chilled whiting "Merlangius merlangus"	2.2%	-
0302.59.30	Fresh or chilled pollack "Pollachius pollachius"	2.2%	-
0302.59.40	Fresh or chilled ling "Molva spp."	2.2%	-
0302.59.90	Fresh or chilled fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake,	B5	-

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	Alaska pollack, blue whittings, Boreogadus saida, whiting, pollack, ling)		
0302.71	Fresh or chilled tilapia "Oreochromis spp."	2.4%	-
0302.72	Fresh or chilled catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	2.4%	-
0302.73	Fresh or chilled carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	2.4%	-
0302.74	Fresh or chilled eels "Anguilla spp."	0%	-
0302.79	Fresh or chilled, Nile perch "Lates niloticus" and snakeheads "Channa spp."	2.4%	-
0302.81.15	Fresh or chilled picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	1.8%	-
0302.81.30	Fresh or chilled porbeagle shark "Lamna nasus"	2.4%	-
0302.81.40	Fresh or chilled blue shark "Prionace glauca"	2.4%	-
0302.81.80	Fresh or chilled dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	2.4%	-
0302.82	Fresh or chilled, rays and skates "Rajidae"	B5	-
0302.83	Fresh or chilled toothfish "Dissostichus spp."	4.5%	-
0302.84	Fresh or chilled sea bass "Dicentrarchus spp."	4.5%	-
0302.85	Fresh or chilled sea bream "Sparidae"	4.5%	-
0302.89.10	Fresh or chilled freshwater fish, n.e.s.	2.4%	-
0302.89.21	Fresh or chilled fish of the genus Euthynnus, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito and Kawakawa)	0%	-
0302.89.29	Fresh or chilled fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito and Kawakawa, and fish for industrial processing or preservation)	6.6%	-
0302.89.31	Fresh or chilled redfish "Sebastes marinus"	2.2%	-
0302.89.39	Fresh or chilled redfish "Sebastes spp." (excl. Sebastes marinus)	2.2%	-
0302.89.40	Fresh or chilled ray's bream "Brama spp."	4.5%	-
0302.89.50	Fresh or chilled monkfish "Lophius spp."	4.5%	-
0302.89.60	Fresh or chilled pink cusk-eel "Genypterus blacodes"	2.2%	-
0302.89.90	Fresh or chilled fish, n.e.s.	4.5%	-
0302.91.00.10	Of herring (Clupea harengus, Clupea pallasii)	X	-
0302.91.00.30	Of salmon	3%	-
0302.91.00.40	Of pike	3%	-
0302.91.00.50	Of Atlantic bigeye tuna (Thunnus obesus)	3%	-
0302.91.00.95	Hard fish roes enclosed in the ovarian membrane for processing	3%	-
0302.91.00.97	Other	3%	-
0302.92.00.10	Of dogfish of the species Squalus acanthias	1.8%	-

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0302.92.00.20	Of dogfish of the species <i>Scyliorhinus</i> spp.	1.8%	-
0302.92.00.90	Other	2.4%	-
0302.99.00.11	Of the species <i>Oncorhynchus apache</i> or <i>Oncorhynchus chrysogaster</i>	2.4%	-
0302.99.00.19	Other	3%	-
0302.99.00.20	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	X	-
0302.99.00.30	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	X	-
0302.99.00.40	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0302.99.00.45	Other salmonidae	2.4%	-
0302.99.00.50	Redfish (<i>Sebastes</i> spp.)	2.2%	-
0302.99.00.55	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	TRQ 4
0302.99.00.60	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	3%	-
0302.99.00.65	Coalfish (<i>Pollachius virens</i>)	0%	-
0302.99.00.71	Pacific halibut (<i>Hippoglossus stenolepis</i>)	3%	-
0302.99.00.79	Other	0%	-
0302.99.00.80	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0%	-
0302.99.00.85	Haddock (<i>Melanogrammus aeglefinus</i>)	0%	-
0302.99.00.90	Other	3%	-
0303.11	Frozen sockeye salmon [red salmon] " <i>Oncorhynchus nerka</i> "	X	-
0303.12	Frozen Pacific salmon (excl. sockeye salmon "red salmon")	X	-
0303.13	Frozen, Atlantic salmon " <i>Salmo salar</i> " and Danube salmon " <i>Hucho hucho</i> "	X	-
0303.14.10	Frozen trout " <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> "	2.7%	-
0303.14.20	Frozen trout " <i>Oncorhynchus mykiss</i> ", with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1 kg each	3.6%	-
0303.14.90	Frozen trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i> " (excl. <i>Oncorhynchus mykiss</i> with heads and gills on, gutted, weighing more than 1,2 kg each, or with heads off, gilled and gutted, weighing more than 1kg each)	3.6%	-
0303.19	Frozen salmonidae (excl. trout and Pacific, Atlantic and Danube salmon)	2.7%	-
0303.23	Frozen tilapia " <i>Oreochromis</i> spp."	2.4%	-
0303.24	Frozen catfish " <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp."	2.4%	-
0303.25	Frozen carp " <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp."	2.4%	-
0303.26	Frozen eels " <i>Anguilla</i> spp."	0%	-

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0303.29	Frozen, Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	2.4%	-
0303.31.10	Frozen lesser or Greenland halibut " <i>Reinhardtius hippoglossoides</i> "	0%	-
0303.31.30	Frozen Atlantic halibut " <i>Hippoglossus hippoglossus</i> "	0%	-
0303.31.90	Frozen Pacific halibut " <i>Hippoglossus stenolepis</i> "	4.5%	-
0303.32	Frozen plaice " <i>Pleuronectes platessa</i> "	4.5%	-
0303.33	Frozen sole " <i>Solea spp.</i> "	2.2%	-
0303.34	Frozen turbot " <i>Psetta maxima</i> "	4.5%	-
0303.39.10	Frozen flounder " <i>Platichthys flesus</i> "	2.2%	-
0303.39.30	Frozen fish of the genus <i>Rhombosolea</i>	2.2%	-
0303.39.50	Frozen fish " <i>Pelotreis flavilatus</i> or <i>Peltorhamphus novaezelandiae</i> "	2.2%	-
0303.39.85	Frozen flat fish " <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> " (excl. halibut, plaice, sole, turbot, flounder, <i>Rhombosolea spp.</i> , <i>Pelotreis flavilatus</i> and <i>Peltorhamphus novaezelandiae</i>)	4.5%	-
0303.41.10	Frozen albacore or longfinned tunas " <i>Thunnus alalunga</i> " for industrial manufacture of products of 1604	0%	-
0303.41.90	Frozen albacore or longfinned tunas " <i>Thunnus alalunga</i> " (excl. for industrial processing or preservation)	6.6%	-
0303.42.20	Frozen yellowfin tuna " <i>Thunnus albacares</i> " for industrial manufacture of products of 1604	0%	-
0303.42.90	Frozen yellowfin tunas " <i>Thunnus albacares</i> " (excl. for industrial manufacture of products of 1604)	6.6%	-
0303.43.10	Frozen skipjack or stripe-bellied bonito " <i>Euthynnus -Katsuwonus-pelamis</i> " for industrial processing or preservation	0%	-
0303.43.90	Frozen skipjack or stripe-bellied bonito " <i>Euthynnus -Katsuwonus-pelamis</i> " (excl. for industrial processing or preservation)	6.6%	-
0303.44.10	Frozen bigeye tunas " <i>Thunnus obesus</i> " for industrial processing or preservation	0%	-
0303.44.90	Frozen bigeye tunas " <i>Thunnus obesus</i> " (excl. for industrial processing or preservation)	6.6%	-
0303.45.12	Frozen Atlantic bluefin tuna " <i>Thunnus thynnus</i> ", for industrial processing or preservation	0%	-
0303.45.18	Frozen Atlantic bluefin tuna " <i>Thunnus thynnus</i> " (excl. for industrial processing or preservation)	6.6%	-
0303.45.91	Frozen Pacific bluefin tuna " <i>Thunnus orientalis</i> ", for industrial processing or preservation	0%	-
0303.45.99	Frozen Pacific bluefin tuna " <i>Thunnus orientalis</i> " (excl. for industrial processing or preservation)	6.6%	-
0303.46.10	Frozen Southern bluefin tunas " <i>Thunnus maccoyii</i> " for industrial processing or preservation	0%	-
0303.46.90	Frozen Southern bluefin tunas " <i>Thunnus maccoyii</i> " (excl. for industrial processing or preservation)	6.6%	-
0303.49.20	Frozen tunas of the genus " <i>Thunnus</i> " for industrial processing or preservation (excl. <i>Thunnus alalunga</i> , <i>Thunnus albacares</i> , <i>Thunnus obesus</i> , <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> and <i>Thunnus maccoyii</i>)	0%	-

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0303.49.85	Frozen tunas of the genus "Thunnus" (excl. tunas for industrial processing or preservation and Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	6.6%	-
0303.51	Frozen herrings "Clupea harengus, Clupea pallasii"	X	TRQ 12
0303.53.10	Frozen sardines "Sardina pilchardus"	6.9%	-
0303.53.30	Frozen sardines "Sardinops spp." and sardinella "Sardinella spp."	4.5%	-
0303.53.90	Frozen brisling or sprats "Sprattus sprattus"	3.9%	-
0303.54.10	Frozen mackerel "Scomber scombrus, Scomber japonicus"	X	TRQ 11
0303.54.90	Frozen mackerel "Scomber australasicus"	X	-
0303.55.10	Frozen Atlantic horse mackerel "Trachurus trachurus"	4.5%	-
0303.55.30	Frozen Chilean jack mackerel "Trachurus murphyi"	4.5%	TRQ 2
0303.55.90.10	Horse mackerel (scad) (Caranx trachurus)	4.5%	-
0303.55.90.90	Other	4.5%	TRQ 2
0303.56	Frozen cobia "Rachycentron canadum"	4.5%	TRQ 2
0303.57	Frozen swordfish "Xiphias gladius"	2.2%	-
0303.59.10	Frozen anchovies "Engraulis spp."	4.5%	-
0303.59.21	Frozen Kawakawa "Euthynnus affinis" for industrial processing or preservation	0%	-
0303.59.29	Frozen Kawakawa "Euthynnus affinis" (excl. for industrial processing or preservation)	6.6%	-
0303.59.90	Frozen Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	4.5%	TRQ 2
0303.63	Frozen cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"	0%	-
0303.64	Frozen haddock "Melanogrammus aeglefinus"	0%	-
0303.65	Frozen coalfish "Pollachius virens"	0%	-
0303.66	Frozen hake "Merluccius spp., Urophycis spp."	4.5%	-
0303.67	Frozen Alaska pollack "Theragra chalcogramma"	4.5%	-
0303.68	Frozen blue whiting "Micromesistius poutassou, Micromesistius australis"	2.2%	-
0303.69.10	Frozen fish of the species Boreogadus saida	0%	-
0303.69.30	Frozen whiting "Merlangius merlangus"	2.2%	-
0303.69.50	Frozen pollack "Pollachius pollachius"	B5	-
0303.69.70	Frozen blue grenadier "Macruronus novaezelandiae"	2.2%	-
0303.69.80	Frozen ling "Molva spp."	2.2%	-
0303.69.90	Frozen fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, blue whittings, Boreogadus saida, whiting, pollack, blue grenadier, ling)	B5	TRQ 2

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0303.81.15	Frozen picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	1.8%	-
0303.81.30	Frozen porbeagle shark "Lamna nasus"	2.4%	-
0303.81.40	Frozen blue shark "Prionace glauca"	2.4%	-
0303.81.90	Frozen dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	2.4%	-
0303.82	Frozen rays and skates "Rajidae"	B5	TRQ 2
0303.83	Frozen toothfish "Dissostichus spp."	4.5%	-
0303.84	Frozen sea bass "Dicentrarchus spp."	4.5%	-
0303.89.10	Frozen freshwater fish, n.e.s.	2.4%	-
0303.89.21	Frozen fish of the genus Euthynnus, for industrial processing or preservation (excl. skipjack or stripe-bellied bonito and Kawakawa)	0%	-
0303.89.29	Frozen fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito and Kawakawa, and fish for industrial processing or preservation)	6.6%	-
0303.89.31	Frozen redfish "Sebastes marinus"	2.2%	-
0303.89.39	Frozen redfish "Sebastes spp." (excl. Sebastes marinus)	2.2%	-
0303.89.40	Frozen fish of the species Orcynopsis unicolor	3%	-
0303.89.50	Frozen sea bream of the species Dentex dentex or Pagellus spp.	4.5%	-
0303.89.55	Frozen gilt-head sea bream "Sparus aurata"	4.5%	TRQ 2
0303.89.60	Frozen ray's bream "Brama spp."	4.5%	-
0303.89.65	Frozen monkfish "Lophius spp."	4.5%	-
0303.89.70	Frozen pink cusk-eel "Genypterus blacodes"	2.2%	-
0303.89.90	Frozen fish, n.e.s.	4.5%	TRQ 2
0303.91.10	Frozen hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate	0%	-
0303.91.90.10	Of Atlantic bigeye tuna (Thunnus obesus)	3%	-
0303.91.90.20	Of herring (Clupea harengus, Clupea pallasii)	X	-
0303.91.90.91	Hard fish roes enclosed in the ovarian membrane for processing	3%	-
0303.91.90.99	Other	3%	-
0303.92	Frozen shark fins	2.4%	-
0303.99.00.10	Sockeye salmon (red salmon) (Oncorhynchus nerka)	X	-
0303.99.00.15	Other Pacific salmon (Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	X	-
0303.99.00.20	Atlantic salmon (Salmo salar)	X	-
0303.99.00.25	Danube salmon (Hucho hucho)	X	-
0303.99.00.30	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	3%	-
0303.99.00.35	Other salmonidae	3%	-
0303.99.00.40	Of the species Scomber scombrus or Scomber japonicus	3%	-

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0303.99.00.45	Of the species <i>Scomber australasicus</i>	3%	-
0303.99.00.50	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	0%	-
0303.99.00.55	Pacific halibut (<i>Hippoglossus stenolepis</i>)	0%	-
0303.99.00.60	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	3%	-
0303.99.00.65	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	0%	-
0303.99.00.70	Polar cod (<i>Boreogadus saida</i>)	0%	-
0303.99.00.75	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	TRQ 12
0303.99.00.80	Redfish (<i>Sebastes</i> spp.)	X	-
0303.99.00.85	Gilt-head sea bream (<i>Sparus aurata</i>)	3%	TRQ 2
0303.99.00.87	Haddock (<i>Melanogrammus aeglefinus</i>)	0%	-
0303.99.00.89	Coalfish (<i>Pollachius virens</i>)	0%	-
0303.99.00.95	Rays and skates (<i>Rajidae</i>)	3%	-
0303.99.00.99	Other	3%	-
0304.31	Fresh or chilled fillets of tilapia " <i>Oreochromis</i> spp."	2.7%	-
0304.32	Fresh or chilled fillets of catfish " <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp."	2.7%	-
0304.33	Fresh or chilled fillets of Nile perch " <i>Lates niloticus</i> "	2.7%	-
0304.39	Fresh or chilled fillets of carp " <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.", eels " <i>Anguilla</i> spp." and snakeheads " <i>Channa</i> spp."	2.7%	-
0304.41	Fresh or chilled fillets of Pacific salmon " <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ", Atlantic salmon " <i>Salmo salar</i> " and Danube salmon (<i>Hucho hucho</i>)	X	-
0304.42.10	Fresh or chilled fillets of trout " <i>Oncorhynchus mykiss</i> ", weighing > 400 g each	3.6%	-
0304.42.50	Fresh or chilled fillets of trout " <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> "	2.7%	-
0304.42.90	Fresh or chilled fillets of trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i> " (excl. of <i>Oncorhynchus mykiss</i> weighing > 400 g each)	3.6%	-
0304.43.00.10	Of lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>) and of Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	0%	-
0304.43.00.90	Other	5.4%	-
0304.44.10	Fresh or chilled fillets of cod " <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> " and of <i>Boreogadus saida</i>	0%	-
0304.44.30	Fresh or chilled fillets of coalfish " <i>Pollachius virens</i> "	0%	-
0304.44.90.10	Haddock (<i>Melanogrammus aeglefinus</i>)	0%	-
0304.44.90.90	Other	5.4%	-
0304.45	Fresh or chilled fillets of swordfish " <i>Xiphias gladius</i> "	5.4%	-
0304.46	Fresh or chilled fillets of toothfish " <i>Dissostichus</i> spp."	5.4%	-

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0304.47	Fresh or chilled fillets of dogfish and other sharks	5.4%	-
0304.48	Fresh or chilled fillets of rays and skates "Rajidae"	5.4%	-
0304.49.10	Fresh or chilled fillets of freshwater fish, n.e.s.	2.7%	-
0304.49.50	Fresh or chilled fillets of redfish "Sebastes spp."	5.4%	-
0304.49.90.10	Herrings	X	-
0304.49.90.20	Mackerel	X	-
0304.49.90.30	Bluefin tunas (<i>Thunnus thynnus</i>)	5.4%	-
0304.49.90.40	Atlantic bigeye tuna (<i>Thunnus obesus</i>)	5.4%	-
0304.49.90.50	Gilt-head sea bream (<i>Sparus aurata</i>)	5.4%	-
0304.49.90.60	Sea bream (<i>Dentex dentex</i> and <i>Pagellus</i> spp.)	5.4%	-
0304.49.90.70	European sea bass (<i>Dicentrarchus labrax</i>)	5.4%	-
0304.49.90.90	Other	5.4%	-
0304.51	Fresh or chilled meat, whether or not minced, of tilapia " <i>Oreochromis</i> spp.", catfish " <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.", carp " <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp.; <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.", eels " <i>Anguilla</i> spp.", Nile perch " <i>Lates niloticus</i> " and snakeheads " <i>Channa</i> spp."	2.4%	-
0304.52	Fresh or chilled meat, whether or not minced, of salmonidae (excl. fillets)	2.4%	-
0304.53	Fresh or chilled meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets)	4.5%	-
0304.54	Fresh or chilled meat, whether or not minced, of swordfish " <i>Xiphias gladius</i> " (excl. fillets)	4.5%	-
0304.55	Fresh or chilled meat, whether or not minced, of toothfish " <i>Dissostichus</i> spp." (excl. fillets)	4.5%	-
0304.56	Fresh or chilled meat, whether or not minced, of dogfish and other sharks (excl. fillets)	4.5%	-
0304.57	Fresh or chilled meat, whether or not minced, of rays and skates "Rajidae" (excl. fillets)	4.5%	-
0304.59.10	Fresh or chilled meat of freshwater fish, whether or not minced (excl. all fillets, tilapias, catfish, carp, eels, Nile perch, snakeheads, salmonidae, swordfish, toothfish and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenoepididae swordfish, toothfish, dogfish and other sharks, rays and skates)	2.4%	-
0304.59.50	Fresh or chilled flaps of herring	X	-
0304.59.90.10	Herrings	X	-
0304.59.90.15	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	4.5%	-
0304.59.90.20	Bigeye tuna (<i>Thunnus obesus</i>)	4.5%	-
0304.59.90.30	Lesser or Greenland halibut (<i>Reinhardtius hippoglossoides</i>)	4.5%	-
0304.59.90.35	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-

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0304.59.90.40	Sea bream (<i>Dentex dentex</i> , <i>Pagellus</i> spp.)	4.5%	-
0304.59.90.45	European sea bass (<i>Dicentrarchus labrax</i>)	4.5%	-
0304.59.90.50	Redfish (<i>Sebastes</i> spp.)	4.5%	-
0304.59.90.55	Bogue (<i>Boops boops</i>)	4.5%	-
0304.59.90.65	Gilt-head sea bream (<i>Sparus aurata</i>)	4.5%	-
0304.59.90.90	Other	4.5%	-
0304.61	Frozen fillets of tilapia " <i>Oreochromis</i> spp."	2.7%	-
0304.62	Frozen fillets of catfish " <i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp."	2.7%	-
0304.63	Frozen fillets of Nile perch " <i>Lates niloticus</i> "	2.7%	-
0304.69	Frozen fillets of carp " <i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.", eels " <i>Anguilla</i> spp." and snakeheads " <i>Channa</i> spp."	2.7%	-
0304.71.10	Frozen fillets of cod " <i>Gadus macrocephalus</i> "	0%	-
0304.71.90	Frozen fillets of cod " <i>Gadus morhua</i> , <i>Gadus ogac</i> "	0.9%	TRQ 5
0304.72	Frozen fillets of haddock " <i>Melanogrammus aeglefinus</i> "	0%	-
0304.73	Frozen fillets of coalfish " <i>Pollachius virens</i> "	0%	-
0304.74	Frozen fillets of hake " <i>Merluccius</i> spp., <i>Urophycis</i> spp."	0%	-
0304.75	Frozen fillets of Alaska pollack " <i>Theragra chalcogramma</i> "	0%	-
0304.79.10	Frozen fillets of Boreogadus <i>saida</i>	0%	-
0304.79.30	Frozen fillets of whiting " <i>Merlangius merlangus</i> "	0.9%	-
0304.79.50	Frozen fillets of blue grenadier " <i>Macruronus novaezelandiae</i> "	0%	-
0304.79.80	Frozen fillets of ling " <i>Molva</i> spp."	0.9%	-
0304.79.90	Frozen fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack, Boreogadus <i>saida</i> , whiting, blue grenadier, ling)	0%	-
0304.81	Frozen fillets of Pacific salmon " <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ", Atlantic salmon " <i>Salmo salar</i> " and Danube salmon (<i>Hucho hucho</i>)	X	-
0304.82.10	Frozen fillets of trout " <i>Oncorhynchus mykiss</i> ", weighing > 400 g each	3.6%	-
0304.82.50	Frozen fillets of trout " <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> "	2.7%	-
0304.82.90	Frozen fillets of trout " <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> and <i>Oncorhynchus gilae</i> " (excl. of <i>Oncorhynchus mykiss</i> weighing > 400 g each)	3.6%	-
0304.83.10	Frozen fillets of plaice " <i>Pleuronectes platessa</i> "	0%	-
0304.83.30	Frozen fillets of flounder " <i>Platichthys flesus</i> "	0.9%	-
0304.83.50	Frozen fillets of megrim " <i>Lepidorhombus</i> spp."	0.9%	-

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0304.83.90	Frozen fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae" (excl. plaice, flounder and megrim)	0%	-
0304.84	Frozen fillets of swordfish "Xiphias gladius"	0%	-
0304.85	Frozen fillets of toothfish "Dissostichus spp."	0%	-
0304.86	Frozen fillets of herring "Clupea harengus, Clupea pallasii"	3%	TRQ 13
0304.87	Frozen fillets of tuna "of the genus Thunnus", skipjack or stripe-bellied bonito "Euthynnus [Katsuwonus] pelamis"	5.4%	-
0304.88.11	Frozen fillets of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."	0.9%	-
0304.88.15	Frozen fillets of porbeagle shark "Lamna nasus"	0.9%	-
0304.88.18	Frozen fillets of blue shark "Prionace glauca"	0.9%	-
0304.88.19	Frozen fillets of dogfish and other sharks (excl. picked dogfish "Squalus acanthias", catsharks "Scyliorhinus spp.", porbeagle shark "Lamna nasus" and blue shark "Prionace glauca")	0.9%	-
0304.88.90	Frozen fillets of rays and skates "Rajidae"	0.9%	TRQ 5
0304.89.10	Frozen fillets of freshwater fish, n.e.s.	2.7%	-
0304.89.21	Frozen fillets of redfish "Sebastes marinus"	0%	-
0304.89.29	Frozen fillets of redfish "Sebastes spp." (excl. Sebastes marinus)	0%	-
0304.89.30	Frozen fillets of fish of the genus Euthynnus (excl. skipjack or stripe-bellied bonito)	5.4%	-
0304.89.41	Frozen fillets of mackerel "Scomber australasicus"	3%	-
0304.89.49	Frozen fillets of mackerel "Scomber scombrus, Scomber japonicus" and fish of the species Orcynopsis unicolor	0%	-
0304.89.60	Frozen fillets of monkfish "Lophius spp."	0%	-
0304.89.90	Frozen fish fillets, n.e.s.	0%	-
0304.91	Frozen meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)	2.2%	TRQ 3
0304.92	Frozen meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)	2.2%	-
0304.93.10	Frozen surimi of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snake heads "Channa spp."	4.2%	-
0304.93.90	Frozen meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snake heads "Channa spp."	2.4%	-
0304.94.10	Frozen surimi of Alaska pollack "Theragra chalcogramma"	4.2%	-

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0304.94.90	Frozen meat, whether or not minced, of Alaska pollack "Theragra chalcogramma" (excl. fillets and surimi)	2.2%	TRQ 3
0304.95.10	Frozen surimi of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. Alaska pollack "Theragra chalcogramma")	4.2%	-
0304.95.21	Frozen meat, whether or not minced, of cod "Gadus macrocephalus" (excl. fillets and surimi)	2.2%	TRQ 3
0304.95.25	Frozen meat, whether or not minced, of cod "Gadus morhua" (excl. fillets and surimi)	0%	-
0304.95.29	Frozen meat, whether or not minced, of cod "Gadus ogac" and of fish of the species Boreogadus saida (excl. fillets and surimi)	2.2%	TRQ 3
0304.95.30	Frozen meat, whether or not minced, of haddock "Melanogrammus aeglefinus" (excl. fillets and surimi)	2.2%	TRQ 3
0304.95.40	Frozen meat, whether or not minced, of coalfish "Pollachius virens" (excl. fillets and surimi)	2.2%	TRQ 3
0304.95.50	Frozen meat, whether or not minced, of hake "Merluccius spp." (excl. fillets and surimi)	2.2%	TRQ 3
0304.95.60	Frozen meat, whether or not minced, of blue whiting "Micromesistius poutassou" (excl. fillets and surimi)	2.2%	TRQ 3
0304.95.90	Frozen meat, whether or not minced, of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets, surimi, Alaska pollack "Theragra chalcogramma", cod, haddock, coalfish, hake "Merluccius spp." and blue whiting)	2.2%	TRQ 3
0304.96	Frozen meat, whether or not minced, of dogfish and other sharks	2.2%	TRQ 3
0304.97	Frozen meat, whether or not minced, of rays and skates "Rajidae"	2.2%	TRQ 3
0304.99.10	Frozen surimi of fish n.e.s.	4.2%	-
0304.99.21.11	Of trout (Oncorhynchus mykiss)	2.4%	-
0304.99.21.12	Of trout (Salmo trutta, Oncorhynchus clarki, Oncorhynchus aguabonita and Oncorhynchus gilae)	2.4%	-
0304.99.21.13	Of Atlantic salmon (Salmo salar)	X	-
0304.99.21.15	Of Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou, Oncorhynchus rhodurus) and Danube salmon (Hucho hucho)	X	-
0304.99.21.20	Of trout (Oncorhynchus apache and Oncorhynchus chrysogaster)	2.4%	-
0304.99.21.90	Other	2.4%	-
0304.99.23.10	Flaps, of a weight exceeding 80 g per piece, for industrial manufacture	3%	TRQ 13
0304.99.23.20	Other flaps for industrial manufacture	3%	TRQ 13
0304.99.23.30	Other flaps	3%	TRQ 13
0304.99.23.90	Other	X	-
0304.99.29	Frozen meat "whether or not minced" of redfish "Sebastes spp." (excl. fillets)	2.4%	-
0304.99.55	Frozen meat "whether or not minced" of megrim (excl. fillets)	4.5%	-

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0304.99.61	Frozen meat "whether or not minced" of Ray's bream "Brama spp." (excl. fillets)	4.5%	-
0304.99.65	Frozen meat "whether or not minced" of monkfish "Lophius spp." (excl. fillets)	2.2%	-
0304.99.99.11	Flaps	X	TRQ 15
0304.99.99.19	Other	X	-
0304.99.99.20	Sea bream (Dentex dentex, Pagellus spp.)	2.2%	TRQ 3
0304.99.99.25	Of gilt-head sea breams (Sparus aurata)	2.2%	TRQ 3
0304.99.99.40	Of bluefin tunas (Thunnus thynnus)	2.2%	TRQ 3
0304.99.99.50	Of Atlantic bigeye tuna (Thunnus obesus)	2.2%	TRQ 3
0304.99.99.65	For processing	X	TRQ 3
0304.99.99.69	Other	X	TRQ 3
0304.99.99.70	European sea bass (Dicentrarchus labrax)	2.2%	TRQ 3
0304.99.99.90	Other	2.2%	TRQ 3
0305.10	Flours, meals and pellets of fish, fit for human consumption	3.9%	-
0305.20.00.11	Of herrings	X	-
0305.20.00.18	Atlantic bluefin tuna (Thunnus thynnus)	3.3%	-
0305.20.00.19	Of swordfish (Xiphias gladius)	3.3%	-
0305.20.00.21	Bigeye tuna (Thunnus obesus)	3.3%	-
0305.20.00.30	Hard fish roes enclosed in the ovarian membrane for processing	3.3%	-
0305.20.00.35	Hard fish roes, washed, cleaned of adherent organs and simply salted or in brine, for the manufacture of caviar substitutes	3.3%	-
0305.20.00.39	Other	3.3%	-
0305.20.00.72	Smoked	X	-
0305.20.00.73	Other	X	-
0305.20.00.74	Smoked	3.3%	-
0305.20.00.75	Other	3.3%	-
0305.20.00.76	Smoked	3.3%	-
0305.20.00.77	Other	3.3%	-
0305.20.00.78	Smoked	3.3%	-
0305.20.00.79	Other	3.3%	-
0305.20.00.96	Smoked	3.3%	-
0305.20.00.99	Other	3.3%	-
0305.31	Fillets, dried, salted or in brine, but not smoked, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp."	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
0305.32	Fillets, dried, salted or in brine, but not smoked, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0%	-
0305.39.10	Fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	-
0305.39.50	Fillets of lesser or Greenland halibut "Reinhardtius hippoglossoides", salted or in brine, but not smoked	4.5%	-
0305.39.90	Fillets of fish, dried, salted or in brine, but not smoked (excl. tilapia, catfish, carp, eels, Nile perch, snakeheads, fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	0%	-
0305.41	Smoked Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	-
0305.42	Smoked herring "Clupea harengus, Clupea pallasii", incl. fillets (excl. offal)	X	TRQ 6
0305.43	Smoked trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", incl. fillets (excl. offal)	4.2%	TRQ 6
0305.44	Smoked tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, egalobrama spp.", eels "Anguilla spp.", Nile perche "Lates niloticus" and snakeheads "Channa spp.", eels "Angullia spp."	4.2%	TRQ 6
0305.49.10	Smoked lesser or Greenland halibut "Reinhardtius hippoglossoides", incl. fillets (excl. offal)	4.5%	TRQ 6
0305.49.20	Smoked Atlantic halibut "Hippoglossus hippoglossus", incl. fillets (excl. offal)	4.8%	TRQ 6
0305.49.30	Smoked mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", incl. fillets (excl. offal)	X	TRQ 6
0305.49.80	Smoked fish, incl. fillets (excl. offal, Pacific salmon, Atlantic salmon, Danube salmon, herring, lesser or Greenland halibut, Atlantic halibut, mackerel, trout, tilapia, catfish, carp, eels, Nile perch and snakeheads)	4.2%	TRQ 6
0305.51.10	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", dried, unsalted, not smoked stockfish (excl. fillets and offal)	0%	-
0305.51.90.10	Of the species Gadus morhua	3.9%	TRQ 1
0305.51.90.20	Of the species Gadus ogac	3.9%	TRQ 1
0305.51.90.30	Of the species Gadus macrocephalus	3.9%	-
0305.52	Dried tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius	3.6%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", even salted but not smoked (excl. fillets and offal)		
0305.53.10.10	Dried, unsalted	0%	-
0305.53.10.90	Dried, salted	3.9%	TRQ 1
0305.53.90	Dried fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, even salted but not smoked (excl. fillets, offal, cod "Gadus morhua, Gadus ogac, Gadus macrocephalus" and polar cod "Boreogadus saida")	3.6%	-
0305.54.30	Dried herrings "Clupea harengus, Clupea pallasii", even salted but not smoked (excl. fillets and offal)	X	-
0305.54.50	Dried anchovies "Engraulis spp.", even salted but not smoked (excl. fillets and offal)	3%	-
0305.54.90	Dried sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus", mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", Indian mackerels "Rastrelliger spp.", seerfishes "	3.6%	-
0305.59.70	Atlantic Halibut "Hippoglossus Hippoglossus", dried, even salted, not smoked (excl. fillets and offal)	4%	-
0305.59.85	Fish, dried, even salted but not smoked, n.e.s. (excl. fillets and offal)	3.6%	-
0305.61	Herring (Clupea harengus, Clupea pallasii), only salted or in brine (excl. fillets and offal)	X	TRQ 14
0305.62	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", salted or in brine only (excl. fillets and offal)	0%	-
0305.63	Anchovies "Engraulis spp.", salted or in brine only (excl. fillets and offal)	3%	-
0305.64	Tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", salted or in brine only (excl. fillets and offal)	3.6%	TRQ 7
0305.69.10	Fish of the species Boreogadus saida, salted or in brine only (excl. fillets and offal)	0%	-
0305.69.30	Atlantic halibut "Hippoglossus hippoglossus", salted or in brine only (excl. fillets and offal)	B5	-
0305.69.50	Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	X	-
0305.69.80.20	Fish of the species Clupea ilisha, in brine	3.6%	TRQ 7
0305.69.80.25	Snoek (barracouta) (Thyrsites atun)	3.6%	-
0305.69.80.30	Atlantic bluefin tuna (Thunnus thynnus)	3.6%	TRQ 7

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0305.69.80.40	Bigeye tuna (<i>Thunnus obesus</i>)	3.6%	TRQ 7
0305.69.80.50	Swordfish (<i>Xiphias gladius</i>)	3.6%	TRQ 7
0305.69.80.61	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	TRQ 7
0305.69.80.64	Gilt-head sea bream (<i>Sparus aurata</i>)	3.6%	TRQ 7
0305.69.80.65	Sea bream (<i>Dentex dentex</i> , <i>Pagellus</i> spp.)	3.6%	TRQ 7
0305.69.80.67	European sea bass (<i>Dicentrarchus labrax</i>)	3.6%	TRQ 7
0305.69.80.70	Lesser or Greenland Halibut (<i>Reinhardtius hippoglossoides</i>), and Pacific Halibut (<i>Hippoglossus stenolepis</i>)	3.6%	-
0305.69.80.90	Other	3.6%	TRQ 7
0305.71.00.10	Smoked	4.2%	TRQ 6
0305.71.00.90	Other	3.6%	TRQ 7
0305.72.00.10	Salted	3.9%	-
0305.72.00.15	Unsalted	0%	-
0305.72.00.20	Salted	3.9%	-
0305.72.00.25	Unsalted	0%	-
0305.72.00.30	Salted	3.9%	-
0305.72.00.35	Unsalted	0%	-
0305.72.00.38	Salted	3.9%	-
0305.72.00.39	Unsalted	0%	-
0305.72.00.41	Anchovies (<i>Engraulis</i> spp.)	3%	-
0305.72.00.44	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.72.00.45	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.72.00.46	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-
0305.72.00.47	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.72.00.49	Other	3.6%	-
0305.72.00.50	Of the species <i>Gadus morhua</i>	0%	-
0305.72.00.51	Anchovies (<i>Engraulis</i> spp.)	3%	-
0305.72.00.52	Of the species <i>Gadus ogac</i>	0%	-
0305.72.00.53	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.72.00.54	Of the species <i>Gadus macrocephalus</i>	0%	-
0305.72.00.55	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.72.00.56	Of the species <i>Boreogadus saida</i>	0%	-

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0305.72.00.57	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-
0305.72.00.58	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.72.00.59	Other	3.6%	-
0305.72.00.60	Of the species <i>Gadus morhua</i>	0%	-
0305.72.00.61	Anchovies (<i>Engraulis</i> spp.)	3%	-
0305.72.00.62	Of the species <i>Gadus ogac</i>	0%	-
0305.72.00.63	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.72.00.64	Of the species <i>Boreogadus saida</i>	0%	-
0305.72.00.65	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.72.00.69	Of the species <i>Gadus macrocephalus</i>	0%	-
0305.72.00.71	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-
0305.72.00.72	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.72.00.79	Other	3.6%	-
0305.72.00.91	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.72.00.99	Other	3.6%	-
0305.79.00.10	Salted	3.9%	-
0305.79.00.15	Unsalted	0%	-
0305.79.00.20	Salted	3.9%	-
0305.79.00.25	Unsalted	0%	-
0305.79.00.30	Salted	3.9%	-
0305.79.00.35	Unsalted	0%	-
0305.79.00.38	Salted	3.9%	-
0305.79.00.39	Unsalted	0%	-
0305.79.00.41	Anchovies (<i>Engraulis</i> spp.)	3%	-
0305.79.00.44	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.79.00.45	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.79.00.46	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-
0305.79.00.47	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.79.00.49	Other	3.6%	-

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0305.79.00.50	Of the species <i>Gadus morhua</i>	0%	-
0305.79.00.51	Anchovies (<i>Engraulis</i> spp.)	3%	-
0305.79.00.52	Of the species <i>Gadus ogac</i>	0%	-
0305.79.00.53	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.79.00.54	Of the species <i>Gadus macrocephalus</i>	0%	-
0305.79.00.55	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.79.00.56	Of the species <i>Boreogadus saida</i>	0%	-
0305.79.00.57	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-
0305.79.00.58	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.79.00.59	Other	3.6%	-
0305.79.00.60	Of the species <i>Gadus morhua</i>	0%	-
0305.79.00.61	Anchovies (<i>Engraulis</i> spp.)	3%	-
0305.79.00.62	Of the species <i>Gadus ogac</i>	0%	-
0305.79.00.63	Herring (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	X	-
0305.79.00.64	Of the species <i>Boreogadus saida</i>	0%	-
0305.79.00.65	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	X	-
0305.79.00.69	Of the species <i>Gadus macrocephalus</i>	0%	-
0305.79.00.71	Atlantic halibut (<i>Hippoglossus hippoglossus</i>)	4.5%	-
0305.79.00.72	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.79.00.79	Other	3.6%	-
0305.79.00.91	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	3.6%	-
0305.79.00.99	Other	3.6%	-
0306.11	Frozen rock lobster and other sea crawfish " <i>Palinurus</i> spp.", " <i>Panulirus</i> spp." and " <i>Jasus</i> spp.", even smoked, whether in shell or not, incl. rock lobster and other sea crawfish in shell, cooked by steaming or by boiling in water	3.7%	-
0306.12.10	Frozen lobsters " <i>Homarus</i> spp.", whole, even smoked or cooked by steaming or by boiling in water	1.8%	-
0306.12.90	Frozen lobsters " <i>Homarus</i> spp.", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water (excl. whole)	4.8%	-
0306.14	Frozen crabs, even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water	0%	-

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0306.15	Frozen Norway lobsters "Nephrops norvegicus", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water	X	TRQ 8
0306.16.91	Frozen cold-water shrimps "Crangon crangon", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	X	-
0306.16.99	Frozen cold-water shrimps and prawns "Pandalus spp.", even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water	B5	TRQ 8
0306.17.91	Frozen deepwater rose shrimps "Parapenaeus longirostris", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	X	-
0306.17.92	Frozen shrimps of the genus "Penaeus", even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water	X	-
0306.17.93	Frozen shrimps of the family Pandalidae, even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. Pandalus)	X	TRQ 8
0306.17.94	Frozen shrimps of the genus Crangon, even smoked, whether in shell or not, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Crangon crangon")	X	-
0306.17.99	Frozen shrimps and prawns, even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. "Pandalidae", "Crangon", deepwater rose shrimps "Parapenaeus longirostris" and "Penaeus")	X	-
0306.19.10	Frozen freshwater crayfish, even smoked, whether in shell or not, incl. crayfish in shell, cooked by steaming or by boiling in water	2.2%	-
0306.19.90	Frozen crustaceans, fit for human consumption, even smoked, whether in shell or not, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, shrimps, prawns, crabs, freshwater crayfish and Norway lobsters "Nephrops norvegicus"); frozen flours, meals, and pellets of crustaceans, fit for human consumption	3.6%	-
0306.31.00	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, live, fresh or chilled	3.7%	-
0306.32.10	Live lobsters "Homarus spp."	2.4%	-
0306.32.91	Whole lobsters "Homarus spp.", fresh or chilled	2.4%	-
0306.32.99	Parts of lobsters "Homarus spp.", fresh or chilled, whether in shell or not	3%	-
0306.33	Crabs, whether in shell or not, live, fresh or chilled	0%	-
0306.34	Norway lobsters "Nephrops norvegicus", whether in shell or not, live, fresh or chilled	X	TRQ 9
0306.35.10	Shrimps "Crangon crangon", whether in shell or not, fresh or chilled	X	-
0306.35.50	Live shrimps "Crangon crangon"	X	-
0306.35.90.12	Of the species Pandalus borealis, in shell, for processing	B5	TRQ 9
0306.35.90.14	Of the species Pandalus montagui, in shell, for processing	B5	TRQ 9
0306.35.90.20	For processing	B5	TRQ 9

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0306.35.90.30	Other	B5	-
0306.35.90.92	Of the species <i>Pandalus borealis</i> , in shell, chilled, for processing	B5	TRQ 9
0306.35.90.93	Of the species <i>Pandalus montagui</i> , in shell, chilled, for processing	B5	TRQ 9
0306.35.90.96	For processing	B5	TRQ 9
0306.35.90.99	Other	B5	-
0306.36.10.11	For processing	X	TRQ 9
0306.36.10.19	Other	X	-
0306.36.10.91	For processing	X	TRQ 9
0306.36.10.99	Other	X	-
0306.36.50	Shrimps of the genus <i>Crangon</i> , whether in shell or not, live, fresh or chilled (excl. " <i>Crangon crangon</i> ")	X	-
0306.36.90	Shrimps and prawns, whether in shell or not, live, fresh or chilled (excl. " <i>Pandalidae</i> " and " <i>Crangon</i> ")	X	-
0306.39.10	Freshwater crayfish, whether in shell or not, live, fresh or chilled	2.2%	-
0306.39.90	Crustaceans, fit for human consumption, whether in shell or not, live, fresh or chilled (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, fit for human consumption, fresh or chilled	3.6%	-
0306.91	Rock lobster and other sea crawfish " <i>Palinurus</i> spp., <i>Panulirus</i> spp. and <i>Jasus</i> spp.", whether in shell or not, dried, salted, smoked or in brine, incl. in shell, cooked by steaming or by boiling in water	3.7%	-
0306.92.10	Whole lobsters " <i>Homarus</i> spp.", dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	2.4%	-
0306.92.90	Parts of lobsters " <i>Homarus</i> spp.", whether in shell or not, dried, salted, smoked or in brine, incl. parts in shell, cooked by steaming or by boiling in water	3%	-
0306.93	Crabs, whether in shell or not, dried, salted, smoked or in brine, incl. crabs in shell, cooked by steaming or by boiling in water	2.2%	-
0306.94	Norway lobsters " <i>Nephrops norvegicus</i> ", whether in shell or not, dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	X	TRQ 9
0306.95.11	Shrimps " <i>Crangon crangon</i> ", whether in shell or not, dried, salted, smoked or in brine, cooked by steaming or by boiling in water	X	-
0306.95.19	Shrimps " <i>Crangon crangon</i> ", whether in shell or not, dried, salted, smoked or in brine (excl. cooked by steaming or by boiling in water)	X	-
0306.95.20.10	Boiled on board	X	-
0306.95.20.21	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg	X	TRQ 9
0306.95.20.29	Other	X	TRQ 9
0306.95.20.91	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg	X	-
0306.95.20.99	Other	X	-

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0306.95.30.10	Boiled on board	X	-
0306.95.30.21	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg	X	TRQ 9
0306.95.30.29	Other	X	TRQ 9
0306.95.30.91	Smoked, whether in shell or not, whether or not cooked before or during the smoking process, not otherwise prepared, in immediate packings of a net content exceeding 2 kg	X	-
0306.95.30.99	Other	X	-
0306.95.40	Shrimps of the genus Crangon, whether in shell or not, dried, salted, smoked or in brine, incl. shrimps in shell, cooked by steaming or by boiling in water (excl. "Crangon crangon")	X	-
0306.95.90	Shrimps and prawns, whether in shell or not, dried, salted, smoked or in brine, incl. ones in shell, cooked by steaming or by boiling in water (excl. "Pandalidae" and "Crangon")	X	-
0306.99.10	Freshwater crayfish, whether in shell or not, dried, salted, smoked or in brine, incl. crayfish in shell, cooked by steaming or by boiling in water	2.2%	-
0306.99.90	Crustaceans, fit for human consumption, whether in shell or not, dried, salted, smoked or in brine, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobster)	3.6%	-
0307.11.10	Live flat oysters "Ostrea" weighing "incl. shell" <= 40 g	0%	-
0307.11.90	Oysters, even in shell, live, fresh or chilled (excl. live flat oysters "Ostrea" weighing "incl. shell" <= 40 g)	2.7%	-
0307.12	Oysters, even in shell, frozen	2.7%	-
0307.19	Oysters, even in shell, smoked, dried, salted or in brine	2.7%	-
0307.21.00.11	Intended for human consumption	X	-
0307.21.00.19	Other	X	-
0307.21.00.91	Intended for human consumption	2.4%	-
0307.21.00.99	Other	2.4%	-
0307.22.10	Coquilles St Jacques "Pecten maximus", frozen, even in shell	X	-
0307.22.90	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, frozen, even in shell (excl. Coquilles St Jacques "Pecten maximus")	2.4%	-
0307.29	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, smoked, dried, salted or in brine, even in shell	2.4%	-
0307.31.10	Mussels "Mytilus spp.", live, fresh or chilled, with or without shell	3%	-
0307.31.90	Mussels "Perna spp.", live, fresh or chilled, with or without shell	2.4%	-
0307.32.10	Mussels "Mytilus spp.", frozen, even in shell	3%	-
0307.32.90	Mussels "Perna spp.", frozen, even in shell	2.4%	-
0307.39.20	Mussels "Mytilus spp.", smoked, dried, salted or in brine, even in shell	3%	-
0307.39.80	Mussels "Perna spp.", smoked, dried, salted or in brine, even in shell	2.4%	-

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0307.42.10	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiola spp.", live, fresh or chilled, with or without shell	2.4%	-
0307.42.20	Squid "Loligo spp.", live, fresh or chilled	1.8%	-
0307.42.30	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", live, fresh or chilled	2.4%	-
0307.42.40	European flying squid "Todarodes sagittatus", live, fresh or chilled	1.8%	-
0307.42.90	Cuttle fish and squid, live, fresh or chilled, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")	3.3%	-
0307.43.21	Lesser cuttle fish "Sepiola rondeleti", frozen, with or without shell	1.8%	-
0307.43.25	Cuttle fish "Sepiola spp.", frozen, with or without shell (excl. "Sepiola rondeleti")	2.4%	-
0307.43.29	Cuttle fish "Sepia officinalis, Rossia macrosoma", frozen, with or without shell	2.4%	-
0307.43.31	Squid "Loligo vulgaris", frozen	1.8%	-
0307.43.33	Squid "Loligo pealei", frozen	1.8%	-
0307.43.35	Squid "Loligo gahi", frozen	1.8%	-
0307.43.38	Squid "Loligo spp.", frozen (excl. "Loligo vulgaris, pealei and gahi")	1.8%	-
0307.43.91	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", frozen (excl. "Ommastrephes sagittatus")	2.4%	-
0307.43.92	Squid "Illex spp.", frozen	2.4%	-
0307.43.95	European flying squid "Todarodes sagittatus, Ommastrephes sagittatus", frozen	1.8%	-
0307.43.99	Cuttle fish and squid, frozen, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Illex spp., Todarodes sagittatus")	3.3%	-
0307.49.20	Cuttle fish "Sepia officinalis, Rossia macrosoma, Sepiola spp.", smoked, dried, salted or in brine, with or without shell	2.4%	-
0307.49.40	Squid "Loligo spp.", smoked, dried, salted or in brine	1.8%	-
0307.49.50	Squid "Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.", smoked, dried, salted or in brine (excl. "Ommastrephes sagittatus")	2.4%	-
0307.49.60	European flying squid "Todarodes sagittatus, Ommastrephes sagittatus", smoked, dried, salted or in brine	1.8%	-
0307.49.80	Cuttle fish and squid, smoked, dried, salted or in brine, with or without shell (excl. "Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus")	3.3%	-
0307.51	Octopus "Octopus spp.", live, fresh or chilled	2.4%	-
0307.52	Octopus "Octopus spp.", frozen	2.4%	-
0307.59	Octopus "Octopus spp.", smoked, dried, salted or in brine	2.4%	-
0307.60	Snails, live, fresh, chilled, frozen, salted, dried or in brine, even smoked, with or without shell (excl. sea snails)	0%	-

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0307.71	Live, fresh or chilled, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	3.3%	-
0307.72.10	Striped venus or other "Veneridae", even in shell, frozen	2.4%	-
0307.72.90	Frozen, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae"	3.3%	-
0307.79	Smoked, dried, salted or in brine, even in shell, clams, cockles and ark shells "families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	3.3%	-
0307.81	Live, fresh or chilled, even in shell, abalone "Haliotis spp."	3.3%	-
0307.82	Live, fresh or chilled, even in shell, stromboid conchs "Strombus spp."	3.3%	-
0307.83	Frozen, even in shell, abalone "Haliotis spp."	3.3%	-
0307.84	Frozen, even in shell, stromboid conchs "Strombus spp."	3.3%	-
0307.87	Smoked, dried, salted or in brine, even in shell, abalone "Haliotis spp."	3.3%	-
0307.88	Smoked, dried, salted or in brine, even in shell, stromboid conchs "Strombus spp."	3.3%	-
0307.91	Live, fresh or chilled molluscs, even in shell (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); fresh or chilled flours, meals and pellets of molluscs, fit for human consumption	3.3%	-
0307.92	Molluscs, even in shell, frozen (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, frozen, fit for human consumption	3.3%	-
0307.99	Molluscs, even in shell, smoked, dried, salted or in brine (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, smoked, dried, salted or in brine, fit for human consumption	3.3%	-
0308.11	Live, fresh or chilled, sea cucumbers "Stichopus japonicus, Holothuroidea"	3.3%	-
0308.12	Frozen sea cucumbers "Stichopus japonicus, Holothuroidea"	3.3%	-
0308.19	Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"	3.3%	-
0308.21	Live, fresh or chilled, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	3.3%	-

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0308.22	Frozen sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	B3	-
0308.29	Smoked, dried, salted or in brine, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	B3	-
0308.30.50	Frozen jellyfish "Rhopilema spp." (excl. smoked)	0%	-
0308.30.80	Live, fresh, chilled, smoked, dried, salted or in brine, jellyfish "Rhopilema spp."	3.3%	-
0308.90	Live, fresh, chilled, frozen, dried, salted or in brine, even smoked, aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all flours, meals and pellets of aquatic invertebrates other than crustaceans	3.3%	-
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	X	-
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	X	-
0403.10.11	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight $\leq 3,0\%$	X	-
0403.10.13	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight $> 3,0\%$ but $\leq 6,0\%$	X	-
0403.10.19	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, not containing added sugar or other sweetening matter), of a fat content by weight $> 6,0\%$	X	-
0403.10.31	Yogurt (excl. flavoured or with added fruit, nuts or cocoa, with added sugar or other sweetening matter), of a fat content by weight $\leq 3,0\%$	X	-
0403.10.33	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content by weight $> 3,0\%$ but $\leq 6,0\%$	X	-
0403.10.39	Yogurt (excl. flavoured or with added fruit, nuts or cocoa), with added sugar or other sweetening matter, of a fat content, by weight, of $> 6,0\%$	X	-
0403.10.51	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of $\leq 1,5\%$	0% + 79.00 GBP / 100 kg	-
0403.10.53	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of $> 1,5\%$ but $\leq 27\%$	0% + 105.00 GBP / 100 kg	-
0403.10.59	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, in solid forms, of a milkfat content by weight of $> 27\%$	0% + 141.00 GBP / 100 kg	-
0403.10.91	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of $\leq 3\%$ (excl. in solid forms)	0% + 10.00 GBP / 100 kg	-
0403.10.93	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of $> 3\%$ but $\leq 6\%$ (excl. in solid forms)	0% + 14.00 GBP / 100 kg	-

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0403.10.99	Yogurt, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, sweetened, of a milkfat content by weight of > 6% (excl. in solid forms)	0% + 22.00 GBP/ 100 kg	-
0403.90.11	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of <= 1,5% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.13	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.19	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, unsweetened, with a fat content by weight of > 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.31	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of <= 1,5% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.33	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.39	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream in solid forms, sweetened, with a fat content by weight of > 27% (excl. yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.51	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of <= 3% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.53	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.59	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, unsweetened, with a fat content by weight of > 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.61	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of <= 3% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)	X	-
0403.90.63	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts, or cocoa)	X	-
0403.90.69	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, sweetened,	X	-

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	with a fat content by weight of > 6% (excl. in solid forms, yogurt, flavoured or with added fruit, nuts or cocoa)		
0403.90.71	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of <= 1,5% (excl. yogurt)	0% + 79.00 GBP / 100 kg	-
0403.90.73	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of > 1,5% but <= 27% (excl. yogurt)	0% + 105.00 GBP / 100 kg	-
0403.90.79	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, in solid forms, with a fat content by weight of > 27% (excl. yogurt)	0% + 141.00 GBP / 100 kg	-
0403.90.91	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of <= 3% (excl. in solid forms)	0% + 11.00 GBP / 100 kg	-
0403.90.93	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of > 3% but <= 6% (excl. in solid forms)	0% + 14.00 GBP / 100 kg	-
0403.90.99	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated, flavoured or with added fruit, nuts or cocoa, whether or not sweetened, with a fat content by weight of > 6% (excl. in solid forms)	0% + 22.00 GBP/ 100 kg	-
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	X	TRQ 18
0404.90	Products consisting of natural milk constituents, whether or not sweetened, n.e.s.	X	-
0405.10	Butter (excl. dehydrated butter and ghee)	X	-
0405.20.10.10	In immediate packings of a net capacity of 1 kg or less	0% + AC	-
0405.20.10.80	Other	6% + AC	-
0405.20.30.10	In immediate packings of a net capacity of 1 kg or less	0% + AC	-
0405.20.30.80	Other	6% + AC	-
0405.20.90	Dairy spreads of a fat content, by weight, of > 75% but < 80%	X	-
0405.90	Fats and oils derived from milk, and dehydrated butter and ghee (excl. natural butter, recombined butter and whey butter)	X	-
0406	Cheese and curd.	X	TRQ 16
0407	Birds' eggs, in shell, fresh, preserved or cooked.	X	-
0408.11.20	Egg yolks, dried, not suitable for human consumption, whether or not containing added sugar or other sweetening matter	0%	-
0408.11.80	Egg yolks, dried, for human consumption, whether or not containing added sugar or other sweetening matter	X	-
0408.19.20	Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, unsuitable for human consumption (excl. dried)	0%	-

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0408.19.81	Egg yolks, liquid, suitable for human consumption, whether or not containing added sugar or other sweetening matter	X	-
0408.19.89	Egg yolks (other than liquid), frozen or otherwise preserved, suitable for human consumption, whether or not containing added sugar or other sweetening matter (excl. dried)	X	-
0408.91.20	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. egg yolks)	0%	-
0408.91.80	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. egg yolks)	X	-
0408.99.20	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, not suitable for human consumption (excl. dried and egg yolks)	0%	-
0408.99.80	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. dried and egg yolks)	X	-
0409	Natural honey.	X	-
0410	Edible products of animal origin, not elsewhere specified or included.	X	-
05	Products of animal origin, not elsewhere specified or included	0%	-
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory	0%	-
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	0%	-
0603.11	Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes	X	-
0603.12	Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes	X	-
0603.13	Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes	X	-
0603.14	Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes	X	-
0603.15	Fresh cut lilies "Lilium spp." and buds, of a kind suitable for bouquets or for ornamental purposes	X	-
0603.19.10	Fresh cut gladioli and buds, of a kind suitable for bouquets or for ornamental purposes	X	-
0603.19.20	Fresh cut ranunculi and buds, of a kind suitable for bouquets or for ornamental purposes	X	-
0603.19.70	Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excl. roses, carnations, orchids, gladioli, ranunculi, chrysanthemums and lilies)	X	TRQ 17
0603.90	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes	X	-
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.		
0701	Potatoes, fresh or chilled.	X	-
0702	Tomatoes, fresh or chilled.	X	-
0703.10	Fresh or chilled onions and shallots	X	-
0703.20	Garlic, fresh or chilled	9.6%	-
0703.90	Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)	0%	-
0704.10.00.10	Headed broccoli	0%	-
0704.10.00.90	Other	X	-
0704.20	Brussels sprouts, fresh or chilled	X	-
0704.90	Fresh or chilled cabbages, kohlrabi, kale and similar edible brassicas (excl. cauliflowers, headed broccoli and Brussels sprouts)	0%	-
0705.11	Fresh or chilled cabbage lettuce	X	-
0705.19	Fresh or chilled lettuce (excl. cabbage lettuce)	X	-
0705.21	Fresh or chilled witloof chicory	X	-
0705.29	Fresh or chilled chicory (excl. witloof chicory)	0%	-
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	X	-
0707	Cucumbers and gherkins, fresh or chilled.	X	-
0708.10	Fresh or chilled peas "Pisum sativum", shelled or unshelled	X	-
0708.20.00.10	Yard long beans (Vigna unguiculata spp. sesquipedalis, vigna unguiculata spp. unguiculata)	X	-
0708.20.00.20	Green beans, wax beans and string beans	X	-
0708.20.00.80	Other	0%	-
0708.90	Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas "Pisum sativum" and beans "Vigna spp., Phaseolus spp.")	0%	-
0709.20	Fresh or chilled asparagus	X	-
0709.30	Fresh or chilled aubergines "eggplants"	X	-
0709.40	Fresh or chilled celery (excl. celeriac)	0%	-
0709.51	Fresh or chilled mushrooms of the genus "Agaricus"	X	-
0709.59	Fresh or chilled edible mushrooms and truffles (excl. mushrooms of the genus "Agaricus")	X	-
0709.60.10	Fresh or chilled sweet peppers	X	-
0709.60.91	Fresh or chilled fruits of genus Capsicum for industrial manufacture of capsin or capsicum oleoresin dyes	0%	-
0709.60.95	Fresh or chilled fruits of genus Capsicum or Pimenta for industrial manufacture of essential oils or resinoids	0%	-
0709.60.99	Fresh or chilled fruits of genus Capsicum or Pimenta (excl. for industrial manufacture of capsin or capsicum oleoresin dyes, for industrial manufacture of essential oils or resinoids, and sweet peppers)	X	-
0709.70	Fresh or chilled spinach, New Zealand spinach and orache spinach	0%	-

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0709.91.00	Fresh or chilled globe artichokes	X	-
0709.92	Fresh or chilled olives	X	-
0709.93	Fresh or chilled pumpkins, squash and gourds "Cucurbita spp."	X	-
0709.99.10	Fresh or chilled salad vegetables (excl. lettuce and chicory)	X	-
0709.99.20	Fresh or chilled chard "white beet" and cardoons	X	-
0709.99.40	Fresh or chilled capers	X	-
0709.99.50	Fresh or chilled fennel	X	-
0709.99.60.10	for animal feeding	0%	-
0709.99.60.90	Other	X	-
0709.99.90	Fresh or chilled vegetables n.e.s.	X	-
0710.10	Potatoes, uncooked or cooked by steaming or by boiling in water, frozen	X	-
0710.21	Shelled or unshelled peas "Pisum sativum", uncooked or cooked by steaming or by boiling in water, frozen	X	-
0710.22.00.10	Yard long beans (Vigna unguiculata spp. sesquipedalis, Vigna unguiculata spp. unguiculata)	X	-
0710.22.00.20	green beans, wax beans and string beans	X	-
0710.22.00.90	Other	0%	-
0710.29	Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas and beans)	X	-
0710.30	Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen	0%	-
0710.40	Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen	0% + 6.30 GBP / 100 kg / net drained wt	-
0710.80.10	Olives, uncooked or cooked by steaming or by boiling in water, frozen	X	-
0710.80.51	Sweet peppers, uncooked or cooked by steaming or by boiling in water, frozen	X	-
0710.80.59	Fruits of genus Capsicum or Pimenta, uncooked or cooked by steaming or by boiling in water, frozen (excl. sweet peppers)	X	-
0710.80.61	Frozen mushrooms of the genus Agaricus, uncooked or cooked by steaming or by boiling in water	0%	-
0710.80.69	Frozen mushrooms, uncooked or cooked by steaming or by boiling in water (excl. of the genus Agaricus)	0%	-
0710.80.70	Tomatoes, uncooked or cooked by steaming or by boiling in water, frozen	X	-
0710.80.80	Artichokes, uncooked or cooked by steaming or by boiling in water, frozen	0%	-
0710.80.85	Asparagus, whether or not cooked by boiling in water or by steaming, frozen	0%	-
0710.80.95.30	Okra	X	-
0710.80.95.50	Bamboo shoots, frozen, not put up for retail sale	X	-
0710.80.95.60	Garlic and Allium ampeloprasum	X	-
0710.80.95.78	Hated broccoli	0%	-

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0710.80.95.80	Other	X	-
0710.90	Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen	X	-
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water)	0%	-
0712.20	Dried onions, whole, cut, sliced, broken or in powder, but not further prepared	0%	-
0712.31	Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or in powder, but not further prepared	0%	-
0712.32	Dried wood ears "Auricularia spp.", whole, cut, sliced, broken or in powder, but not further prepared	0%	-
0712.33	Dried jelly fungi "Tremella spp.", whole, cut, sliced, broken or in powder, but not further prepared	0%	-
0712.39	Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus "Agaricus", wood ears "Auricularia spp." and jelly fungi "Tremella spp.")	0%	-
0712.90.05	Dried potatoes, whether or not cut or sliced, but not further prepared	X	-
0712.90.11	Dried sweetcorn, hybrid, for sowing	0%	-
0712.90.19	Dried sweetcorn "Zea mays var. saccharata", whether or not cut or sliced, but not further prepared (excl. hybrids for sowing)	X	-
0712.90.30	Dried tomatoes, whole, cut, sliced, broken or in powder, but not further prepared	X	-
0712.90.50	Dried carrots, whole, cut, sliced, broken or in powder, but not further prepared	X	-
0712.90.90	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. potatoes, onions, mushrooms, truffles, sweetcorn, tomatoes and carrots)	X	-
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	0%	-
0714.10	Fresh, chilled, frozen or dried roots and tubers of manioc "cassava", whether or not sliced or in the form of pellets	0%	-
0714.20	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	0%	-
0714.30.00.10	Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	X	-
0714.30.00.89	for animal feeding	X	-
0714.30.00.99	Other	0%	-
0714.40.00.10	Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	X	-
0714.40.00.89	for animal feeding	X	-
0714.40.00.99	Other	0%	-
0714.50.00.10	Of a kind used for human consumption, in immediate packings of a net content not exceeding 28 kg, either fresh and whole or without skin and frozen, whether or not sliced	X	-

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0714.50.00.89	for animal feeding	X	-
0714.50.00.99	Other	0%	-
0714.90	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, and sago pith (excl. manioc "cassava", sweet potatoes, yams, taro and yautia)	X	-
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	0%	-
0802.11.10	Fresh or dried bitter almonds in shell	0%	-
0802.11.90	Fresh or dried almonds in shell (excl. bitter)	X	-
0802.12.10	Fresh or dried bitter almonds, shelled	0%	-
0802.12.90	Fresh or dried almonds, shelled (excl. bitter)	X	-
0802.21	Fresh or dried hazelnuts or filberts "Corylus spp.", in shell	X	-
0802.22	Fresh or dried hazelnuts or filberts "Corylus spp.", shelled	X	-
0802.31	Fresh or dried walnuts, in shell	X	-
0802.32	Fresh or dried walnuts, shelled	X	-
0802.41	Fresh or dried chestnuts "Castanea spp.", in shell	0%	-
0802.42	Fresh or dried chestnuts "Castanea spp.", shelled	0%	-
0802.51	Fresh or dried pistachios, in shell	0%	-
0802.52	Fresh or dried pistachios, shelled	0%	-
0802.61	Fresh or dried macadamia nuts, in shell	0%	-
0802.62	Fresh or dried macadamia nuts, shelled	0%	-
0802.70	Fresh or dried kola nuts "Cola spp.", whether or not shelled or peeled	0%	-
0802.80	Fresh or dried areca nuts, whether or not shelled or peeled	0%	-
0802.90	Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, filberts, walnuts, chestnuts, pistachios, macadamia nuts, kola nuts and areca nuts)	0%	-
0803	Bananas, including plantains, fresh or dried.	X	-
0804.10	Fresh or dried dates	0%	-
0804.20.10	Fresh figs	0%	-
0804.20.90	Dried figs	X	-
0804.30	Fresh or dried pineapples	X	-
0804.40	Fresh or dried avocados	X	-
0804.50	Fresh or dried guavas, mangoes and mangosteens	0%	-
0805.10	Fresh or dried oranges	X	-
0805.21	Fresh or dried mandarins incl. tangerines and satsumas (excl. clementines)	X	-
0805.22	Fresh or dried clementines incl. monreales	X	-
0805.29	Fresh or dried wilkings and similar citrus hybrids	X	-
0805.40	Fresh or dried grapefruit	0%	-

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0805.50	Fresh or dried lemons "Citrus limon, Citrus limonum" and limes "Citrus aurantifolia, Citrus latifolia"	X	-
0805.90	Fresh or dried citrus fruit (excl. oranges, lemons "Citrus limon, Citrus limonum", limes "Citrus aurantifolia, Citrus latifolia", grapefruit, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	0%	-
0806.10.10	Fresh table grapes	0% + Entry Price	-
0806.10.90	Fresh grapes (excl. table grapes)	0%	-
0806.20	Dried grapes	X	-
0807.11	Fresh watermelons	X	-
0807.19	Fresh melons (excl. watermelons)	X	-
0807.20	Fresh pawpaws "papayas"	0%	-
0808.10	Fresh apples	X	-
0808.30	Fresh pears	X	-
0808.40	Fresh quinces	0%	-
0809.10	Fresh apricots	X	-
0809.21	Fresh sour cherries "Prunus cerasus"	X	-
0809.29	Fresh cherries (excl. sour cherries)	X	-
0809.30	Fresh peaches, incl. nectarines	X	-
0809.40.05	Fresh plums	X	-
0809.40.90	Fresh sloes	0%	-
0810.10	Fresh strawberries	X	-
0810.20.10	Fresh raspberries	X	-
0810.20.90	Fresh blackberries, mulberries and loganberries	0%	-
0810.30	Fresh black-, white- or redcurrants and gooseberries	0%	-
0810.40	Fresh cranberries, bilberries and other fruits of the genus Vaccinium	0%	-
0810.50	Fresh kiwifruit	X	-
0810.60	Fresh durians	0%	-
0810.70	Fresh persimmons	0%	-
0810.90	Fresh tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya and other edible fruit (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, melons, apples, pears quinces, apricots, cherries, peaches, plums, sloes, strawberries, raspberries, mulberries, blackberries, loganberries, cranberries, fruits of the genus Vaccinium, kiwifruit, durians, persimmons, black-, white- and redcurrants and gooseberries)	0%	-
0811.10	Frozen strawberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened	X	-
0811.20.11.10	Raspberries	X	-
0811.20.11.15	Blackberries	0%	-
0811.20.11.20	Mulberries	0%	-

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0811.20.11.25	Loganberries	0%	-
0811.20.11.30	Blackcurrants	X	-
0811.20.11.35	Whitecurrants	0%	-
0811.20.11.40	Redcurrants	0%	-
0811.20.11.45	Gooseberries	0%	-
0811.20.19.10	Raspberries	X	-
0811.20.19.15	Blackberries	0%	-
0811.20.19.20	Mulberries	0%	-
0811.20.19.25	Loganberries	0%	-
0811.20.19.30	Blackcurrants	X	-
0811.20.19.35	Whitecurrants	0%	-
0811.20.19.40	Redcurrants	0%	-
0811.20.19.45	Gooseberries	0%	-
0811.20.31	Raspberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	X	-
0811.20.39	Black currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	X	-
0811.20.51	Red currants, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	0%	-
0811.20.59	Blackberries and mulberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	0%	-
0811.20.90	Loganberries, white currants and gooseberries, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	0%	-
0811.90.11	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked	X	-
0811.90.19	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of > 13% by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries)	X	-
0811.90.31	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked	X	-
0811.90.39	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of <= 13% by weight (excl. strawberries, raspberries, blackberries, mulberries, loganberries)	X	-
0811.90.50	Fruit of species vaccinium myrtillus, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	X	-
0811.90.70	Fruit of species vaccinium myrtilloides and vaccinium angustifolium, uncooked or cooked by steaming or boiling in water, frozen, unsweetened	X	-
0811.90.75	Sour cherries "Prunus cerasus", whether or not boiled or steamed, frozen, not containing sugar or other sweetening matter	X	-

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0811.90.80	Cherries, whether or not boiled or steamed, frozen, not containing added sugar or other sweetening matter (excl. sour cherries "Prunus cerasus")	X	-
0811.90.85	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, uncooked	X	-
0811.90.95	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, not containing added sugar or other sweetening matter (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants)	0%	-
0812	Fruit and nuts, 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)	0%	-
0813.10	Dried apricots	X	-
0813.20	Dried prunes	X	-
0813.30	Dried apples	X	-
0813.40.10	Dried peaches, incl. nectarines	X	-
0813.40.30	Dried pears	X	-
0813.40.50	Dried pawpaws	X	-
0813.40.65	Dried tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya	0%	-
0813.40.95	Dried fruit, edible (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, citrus fruit, grapes)	X	-
0813.50	Mixtures of nuts or dried fruits	X	-
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	X	-
09	Coffee, tea, mate and spices	0%	-
1001	Wheat and meslin.	X	-
1002	Rye.	X	-
1003	Barley.	X	-
1004	Oats.	X	-
1005	Maize (corn).	0%	-
1006	Rice.	X	-
1007	Grain sorghum.	X	-
1008.10	Buckwheat	X	-
1008.21	Millet seed for sowing (excl. grain sorghum)	X	-
1008.29	Millet (excl. grain sorghum, and seed for sowing)	X	-
1008.30	Canary seed	0%	-
1008.40	Fonio "Digitaria spp."	X	-
1008.50	Quinoa "Chenopodium quinoa"	0%	-

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1008.60	Triticale	X	-
1008.90	Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds, fonio, quinoa and triticale)	X	-
1101	Wheat or meslin flour.	X	-
1102	Cereal flours other than of wheat or meslin.	X	-
1103	Cereal groats, meal and pellets.	X	-
1104.12	Rolled or flaked grains of oats	X	-
1104.19	Rolled or flaked grains of cereals (excl. oats)	X	-
1104.22	Hulled, pearled, sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, pellets and flour)	X	-
1104.23	Hulled, pearled, sliced, kibbled or otherwise worked maize grains (excl. rolled, flaked, pellets and flour)	X	-
1104.29	Grains of cereals, hulled, pearled, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, and oats and maize, and husked and semi- or wholly milled rice and broken rice)	0%	-
1104.30	Germ of cereals, whole, rolled, flaked or ground	X	-
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.	X	-
1106.10	Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713	0%	-
1106.20	Flour, meal and powder of sago or of roots or tubers of manioc, arrowroot, salep, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714	X	-
1106.30	Flour, meal and powder of produce of chapter 8 "Edible fruit and nuts; peel of citrus fruits or melons"	0%	-
1107	Malt, whether or not roasted.	X	-
1108.11	Wheat starch	0%	-
1108.12	Maize starch	0%	-
1108.13	Potato starch	X	-
1108.14	Manioc starch	0%	-
1108.19	Starch (excl. wheat, maize, potato and manioc)	0%	-
1108.20	Inulin	0%	-
1109	Wheat gluten, whether or not dried.	0%	-
1201	Soya beans, whether or not broken.	0%	-
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	0%	-
1203	Copra.	0%	-
1204	Linseed, whether or not broken.	0%	-
1205	Rape or colza seeds, whether or not broken.	0%	-
1206	Sunflower seeds, whether or not broken.	0%	-
1207	Other oil seeds and oleaginous fruits, whether or not broken.	0%	-
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	0%	-

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1209.10	Sugar beet seed, for sowing	0%	-
1209.21	Alfalfa seed for sowing	X	-
1209.22	Clover "Trifolium spp" seed, for sowing	0%	-
1209.23.11	Meadow fescue seed for sowing	0%	-
1209.23.15	Red fescue seed "Festuca rubra L." for sowing	0%	-
1209.23.80	Fescue seed, for sowing (excl. meadow fescue "Festuca pratensis Huds" seed and red fescue "Festuca rubra L." seed)	X	-
1209.24	Kentucky blue grass "Poa pratensis L." seed for sowing	0%	-
1209.25	Ryegrass "Lolium multiflorum lam., Lolium perenne L." seed, for sowing	0%	-
1209.29.45	Timothy grass seed, vetch seed, seeds of the genus Poa palustris L. and Poa trivialis L., seeds of cocksfoot grass "Dactylis glomerata L.", and seeds of bent grass "Agrostis", for sowing	0%	-
1209.29.50	Lupine seed for sowing	X	-
1209.29.60	Fodder beet seed "Beta vulgaris var. alba", for sowing	X	-
1209.29.80	Seeds of forage plants, for sowing (excl. cereals and fodder beet seed "Beta vulgaris var. alba", sugar beet seed, lucerne seed, clover "Trifolium spp." seed, fescue seed, Kentucky blue grass "Poa pratensis L." seed, ryegrass "Lolium multiflorum Lam", Italian ryegrass, perennial ryegrass, timothy grass seed, vetch seed, seeds of the genus Poa, cocksfoot grass, bent grass, lupine seed, fodder beet seed)	X	-
1209.30	Seeds of herbaceous plants cultivated mainly for flowers, for sowing	X	-
1209.91	Vegetable seeds, for sowing	0%	-
1209.99.10	Forest-tree seed for sowing	0%	-
1209.99.91	Seeds of non-herbaceous plants cultivated mainly for flowers, for sowing	X	-
1209.99.99	Seeds, fruit and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, maté and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, forest-tree seeds and seeds of plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes)	X	-
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	0%	-
1211.20	Ginseng roots, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	0%	-
1211.30	Coca leaf, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	0%	-
1211.40	Poppy straw, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	0%	-
1211.50	Ephedra plants and parts thereof, incl. seeds and fruits, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	0%	-
1211.90.30	Tonquin beans, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	X	-

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1211.90.86	Plants and parts of plants, incl. seeds and fruits, used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered (excl. ginseng roots, coca leaf, poppy straw, ephedra, Tonquin beans)	0%	-
1212.21	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, fit for human consumption	0%	-
1212.29	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption	0%	-
1212.91	Sugar beet, fresh, chilled, frozen or dried, whether or not ground	X	-
1212.92	Locust beans "carob", fresh, chilled, frozen or dried, whether or not ground	X	-
1212.93	Sugar cane, fresh, chilled, frozen or dried, whether or not ground	X	-
1212.94	Chicory roots, fresh, chilled, frozen or dried, whether or not ground	0%	-
1212.99	Fruit stones and kernels and other vegetable products, incl. unroasted chicory roots of the variety cichorium intybus sativum, of a kind used primarily for human consumption, n.e.s.	0%	-
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellet	0%	-
1214.10	Alfalfa meal and pellets	0%	-
1214.90.10	Swedes, mangolds, fodder roots	X	-
1214.90.90	Hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products (excl. swedes, mangolds and other fodder roots and lucerne meal)	0%	-
13	Lac; gums, resins and other vegetable saps and extracts	0%	-
14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	0%	-
1501.10.10	Lard, rendered or otherwise extracted, for industrial uses (excl. for the manufacture of foodstuffs, lard stearin and lard oil)	0%	-
1501.10.90	Lard, rendered or otherwise extracted (excl. for technical/industrial uses, and lard stearin and lard oil)	X	-
1501.20.10	Pig fat, rendered or otherwise extracted, for industrial uses (excl. for the manufacture of foodstuffs, and lard)	0%	-
1501.20.90	Pig fat, rendered or otherwise extracted (excl. for technical/industrial uses, and lard)	X	-
1501.90	Poultry fat, rendered or otherwise extracted	X	-
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	0%	-
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	0%	-
1504.10	Fish-liver oils and their fractions, whether or not refined (excl. chemically modified)	0%	-
1504.20.10	Solid fractions of fish fats and oils, whether or not refined (excl. chemically modified and liver oils)	X	-
1504.20.90	Fish fats and oils and liquid fractions, whether or not refined (excl. chemically modified and liver oils)	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1504.30.10	Solid marine mammal fat and oil fractions, whether or not refined (excl. chemically modified)	X	-
1504.30.90	Marine mammal fats, oils and their liquid fractions, whether or not refined (excl. chemically modified)	0%	-
1505	Wool grease and fatty substances derived therefrom (including lanolin).	0%	-
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	0%	-
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	0%	-
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	0%	-
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	0%	-
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 1509	0%	-
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	0%	-
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	0%	-
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	0%	-
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	0%	-
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	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.	0%	-
1517.10.10	Margarine containing > 10% but <= 15% milkfats (excl. liquid)	0% + 21.00 GBP / 100 kg	-
1517.10.90	Margarine containing <= 10% milkfats (excl. liquid)	X	-
1517.90.10	Edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, with a milkfat content, by weight, of > 10% and <= 15% (excl. fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, mixtures of olive oils, olive oil fractions and fixed margarine)	0% + 21.00 GBP / 100 kg	-
1517.90.91	Edible fixed vegetable oils, fluid, mixed, containing <= 10% milkfats (excl. oils, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, and mixtures of olive oils)	0%	-
1517.90.93	Edible mixtures or preparations for mould-release preparations, containing <= 10% milkfats	0%	-
1517.90.99	Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils, containing <= 10%	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	milkfats (excl. fixed vegetable oils, fluid, mixed, edible mixtures or preparations for mould-release preparations, and solid margarine)		
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516	0%	-
1520	Glycerol, crude; glycerol waters and glycerol lyes.	0%	-
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not	0%	-
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	0%	-
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	X	-
1602.10	Homogenised prepared meat, offal or blood, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	X	-
1602.20.10	Preparations of goose or duck liver (excl. sausages and similar products and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g)	0%	-
1602.20.90	Preparations of liver (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g and goose or duck liver)	X	-
1602.31	Meat or offal of turkeys "Gallus domesticus", prepared or preserved (excl. sausages and similar products, and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight)	X	-
1602.32	Meat or offal of fowls of the species "Gallus domesticus", prepared or preserved (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	X	-
1602.39	Prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species domesticus (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	X	-
1602.41	Hams of swine and cuts thereof, prepared or preserved	X	-
1602.42	Prepared or preserved shoulders and cuts thereof, of swine	X	-
1602.49	Prepared or preserved meat and offal of swine, incl. mixtures (excl. hams, shoulders and cuts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purpose, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	X	-
1602.50	Prepared or preserved meat or offal of bovine animals (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1602.90	Prepared or preserved meat, offal or blood (excl. meat or offal of poultry, swine and bovine animals, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	X	-
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	0%	-
1604.11	Prepared or preserved salmon, whole or in pieces (excl. minced)	X	-
1604.12.10	Fillets of herring, raw, merely coated with butter or breadcrumbs, whether or not pre-fried in oil, frozen	3%	-
1604.12.91.11	Spiced and/or vinegar-cured, in brine	X	TRQ 14
1604.12.91.19	Other	X	-
1604.12.91.91	Spiced and/or vinegar-cured, in brine	X	TRQ 14
1604.12.91.99	Other	X	-
1604.12.99.15	Spiced and/or vinegar-cured, in brine	X	TRQ 14
1604.12.99.20	Of the species <i>Clupea harengus</i>	X	-
1604.12.99.90	Other	X	-
1604.13.11	Sardines, prepared or preserved, whole or in pieces, in olive oil (excl. minced sardines)	3.7%	-
1604.13.19	Sardines, prepared or preserved, whole or in pieces (excl. minced sardines and sardines in olive oil)	3.7%	-
1604.13.90.10	Fillets, raw, merely coated with batter or breadcrumbs, whether or not prefried in oil, deepfrozen	3.7%	-
1604.13.90.91	In airtight cans	3.6%	-
1604.13.90.92	Other	3.7%	-
1604.13.90.99	Other	3.7%	-
1604.14.21	Prepared or preserved skipjack, whole or in pieces, in vegetable oil (excl. minced)	7.2%	-
1604.14.26	Fillets known as "loins" of skipjack, prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced)	7.2%	-
1604.14.28	Prepared or preserved skipjack, whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil)	7.2%	-
1604.14.31	Prepared or preserved Yellowfin tuna " <i>Thunnus albacares</i> ", whole or in pieces, in vegetable oil (excl. minced)	7.2%	-
1604.14.36	Fillets known as "loins" of Yellowfin tuna " <i>Thunnus albacares</i> ", prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced)	7.2%	-
1604.14.38	Prepared or preserved Yellowfin tuna " <i>Thunnus albacares</i> ", whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil)	7.2%	-
1604.14.41	Prepared or preserved tunas, whole or in pieces, in vegetable oil (excl. minced, skipjack and Yellowfin tuna " <i>Thunnus albacares</i> ")	7.2%	-
1604.14.46	Fillets known as "loins" of tuna, prepared or preserved, whole or in pieces (excl. such products in vegetable oil or minced, skipjack and Yellowfin tuna " <i>Thunnus albacares</i> ")	7.2%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1604.14.48	Prepared or preserved tuna, whole or in pieces (excl. minced, fillets known as "loins" and such products in vegetable oil, skipjack and Yellowfin tuna "Thunnus albacares")	7.2%	-
1604.14.90	Prepared or preserved bonito "sarda spp.", whole or in pieces (excl. minced)	7.5%	-
1604.15	Prepared or preserved mackerel, whole or in pieces (excl. minced)	X	-
1604.16	Prepared or preserved anchovies, whole or in pieces (excl. minced)	7.5%	-
1604.17	Prepared or preserved eels, whole or in pieces (excl. minced)	6%	-
1604.18	Prepared or preserved shark fins, whole or in pieces (excl. minced)	6%	-
1604.19.10	Prepared or preserved salmonidae, whole or in pieces (excl. salmon and minced)	2.1%	-
1604.19.31	Fillets known as "loins" of fish of the genus "Euthynnus" prepared or preserved (excl. of skipjack [Euthynnus Katsuwonus pelamis])	7.2%	-
1604.19.39	Prepared or preserved fish of the genus "Euthynnus", whole or in pieces (excl. minced, fillets known as "loins" and of skipjack [Euthynnus Katsuwonus pelamis])	7.2%	-
1604.19.50	Prepared or preserved fish of species Orcynopsis unicolor, whole or in pieces (excl. minced)	3.7%	-
1604.19.91	Frozen raw fish fillets, coated with batter or breadcrumbs, whether or not pre-fried in oil (excl. salmonidae, herrings, sardines, sardinella, brisling or sprats, tunas, skipjack and Atlantic bonito, bonito "sarda spp.", mackerel, anchovies, fish of species Euthynnus and fish of species Orcynopsis unicolor)	0%	-
1604.19.92	Cod of the species Gadus morhua, Gadus ogac, Gadus macrocephalus, prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	6%	-
1604.19.93	Coalfish "Pollachius virens", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	6%	-
1604.19.94	Hake "Merluccius spp., Urophycis spp.", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	6%	-
1604.19.95	Alaska pollock "Theragra chalcogramma" and pollack "Pollachius pollachius", prepared or preserved, whole or in pieces (excl. finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	B5	-
1604.19.97	Fish, prepared or preserved, whole or in pieces (excl. minced, merely smoked, and salmonidae, herrings, sardines, sardinella, anchovies, brisling, sprats, tunas, bonito "Sarda spp.", mackerel, eels, shark fins, Euthynnus spp., Orcynopsis unicolor, cod, coalfish, hake, Alaska pollock and pollack; fillets, raw, merely coated with batter or breadcrumbs, even pre-fried in oil, frozen)	6%	-
1604.20.05	Preparations of surimi	6%	-
1604.20.10	Prepared or preserved salmon (excl. whole or in pieces)	X	-
1604.20.30	Prepared or preserved salmonidae (excl. salmon and whole or in pieces)	2.1%	-

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1604.20.40	Prepared or preserved anchovies (excl. whole or in pieces)	7.5%	-
1604.20.50.05	Curry fish balls made of fish meat, curry, wheat starch, salt, sugar, and compound condiments; Four colour rolls made of fish meat, crab stick, seaweed, beancurd skin, vegetable oil, sugar, salt, potato starch, monosodium glutamate and seasonings	7.5%	-
1604.20.50.10	Of the species <i>Sardina pilchardus</i>	7.5%	-
1604.20.50.19	Other	7.5%	-
1604.20.50.30	Of bonito (<i>Sarda s.p.p.</i>)	7.5%	-
1604.20.50.40	Of mackerel of the species <i>Scomber scombrus</i>	X	-
1604.20.50.50	Of mackerel of the species <i>Scomber japonicus</i>	X	-
1604.20.50.90	Other	7.5%	-
1604.20.70	Prepared or preserved tunas, skipjack or other fish of genus <i>Euthynnus</i> (excl. whole or in pieces)	7.2%	-
1604.20.90.05	Curry fish balls made of fish meat, curry, wheat starch, salt, sugar, and compound condiments; Four colour rolls made of fish meat, crab stick, seaweed, beancurd skin, vegetable oil, sugar, salt, potato starch, monosodium glutamate and seasonings	X	-
1604.20.90.11	Of the species <i>Clupea harengus</i>	X	-
1604.20.90.19	Other	X	-
1604.20.90.20	Preserved smoked coalfish	4.2%	-
1604.20.90.30	In airtight cans	3.6%	-
1604.20.90.35	Other	4.2%	-
1604.20.90.40	of mackerel (<i>Scomber australasicus</i>)	X	-
1604.20.90.50	Lamprey	4.2%	-
1604.20.90.60	Swordfish (<i>Xiphias gladius</i>)	4.2%	-
1604.20.90.90	Other	4.2%	-
1604.31	Caviar	6%	-
1604.32	Caviar substitutes prepared from fish eggs	0%	-
1605.10.00.05	Crab balls made of wheat starch, salt, sugar, compound condiments, crab meat and filling	2.4%	-
1605.10.00.11	Cancer pagurus	2.2%	-
1605.10.00.21	Of the species "King" (<i>Paralithodes camchaticus</i>), "Hanasaki" (<i>Paralithodes brevipes</i>), "Kegani" (<i>Erimacrus isenbecki</i>), "Queen" and "Snow" (<i>Chionoecetes</i> spp.), "Red" (<i>Geryon quinquedens</i>), "Rough stone" (<i>Neolithodes asperrimus</i>), <i>Lithodes santolla</i> , "Mud" (<i>Scylla serrata</i>), "Blue" (<i>Portunus</i> spp.), simply boiled in water and shelled, whether or not frozen, in immediate packings of a net content of 2 kilograms or more, for processing	2.2%	-
1605.10.00.29	Other	2.2%	-
1605.10.00.91	Cancer pagurus	2.4%	-
1605.10.00.95	Of the species "King" (<i>Paralithodes camchaticus</i>), "Hanasaki" (<i>Paralithodes brevipes</i>), "Kegani" (<i>Erimacrus isenbecki</i>), "Queen" and "Snow" (<i>Chionoecetes</i> spp.), "Red" (<i>Geryon quinquedens</i>), "Rough stone" (<i>Neolithodes asperrimus</i>), <i>Lithodes santolla</i> , "Mud"	2.4%	-

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	(<i>Scylla serrata</i>), "Blue" (<i>Portunus</i> spp.), simply boiled in water and shelled, whether or not frozen, in immediate packings of a net content of 2 kilograms or more, for processing		
1605.10.00.97	Other	2.4%	-
1605.21.10.05	Hargow made of prawn, wheat starch, tapioca, water, scallion, ginger, sugar, and salt; Shaomai made of prawn predominantly, chicken, corn starch, vegetable oil, black pepper, sesame oil, and water; Fried prawn wonton made of prawn, salt, oil, sugar, ginger, pepper, egg, vinegar, and soy sauce	X	-
1605.21.10.20	shelled and frozen	X	TRQ 10
1605.21.10.30	Other	X	-
1605.21.10.40	Shrimps and prawns of the species <i>Pandalus borealis</i> , shelled, boiled and frozen, but not otherwise prepared	7.5%	TRQ 10
1605.21.10.50	Shrimps and prawns of the species <i>Pandalus montagui</i> , shelled, boiled and frozen, but not otherwise prepared	7.5%	TRQ 10
1605.21.10.91	Frozen	7.5%	TRQ 10
1605.21.10.96	Other	X	-
1605.21.10.99	Other	X	-
1605.21.90.05	Hargow made of prawn, wheat starch, tapioca, water, scallion, ginger, sugar, and salt; Shaomai made of prawn predominantly, chicken, corn starch, vegetable oil, black pepper, sesame oil, and water; Fried prawn wonton made of prawn, salt, oil, sugar, ginger, pepper, egg, vinegar, and soy sauce	B3	-
1605.21.90.20	shelled and frozen	B3	TRQ 10
1605.21.90.30	Other	B3	-
1605.21.90.40	shelled, boiled and frozen, but not otherwise prepared	B3	TRQ 10
1605.21.90.45	cooked and peeled for processing	B3	-
1605.21.90.49	Other	B3	-
1605.21.90.55	Cooked and peeled for processing	B3	-
1605.21.90.57	Frozen	B3	TRQ 10
1605.21.90.58	Other	B3	-
1605.21.90.60	shelled, boiled and frozen, but not otherwise prepared	B3	TRQ 10
1605.21.90.62	cooked and peeled for processing	B3	-
1605.21.90.65	Other	B3	-
1605.21.90.91	Frozen	B3	TRQ 10
1605.21.90.96	Other	B3	-
1605.21.90.99	Other	B3	-
1605.29.00.05	Hargow made of prawn, wheat starch, tapioca, water, scallion, ginger, sugar, and salt; Shaomai made of prawn predominantly, chicken, corn starch, vegetable oil, black pepper, sesame oil, and water; Fried prawn wonton made of prawn, salt, oil, sugar, ginger, pepper, egg, vinegar, and soy sauce	X	-
1605.29.00.20	shelled and frozen	X	TRQ 10
1605.29.00.30	Other	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1605.29.00.40	Shrimps and prawns of the species <i>Pandalus borealis</i> , shelled, boiled and frozen, but not otherwise prepared	7.5%	TRQ 10
1605.29.00.45	Shrimps and prawns of the species <i>Pandalus montagui</i> , shelled, boiled and frozen, but not otherwise prepared	7.5%	TRQ 10
1605.29.00.50	Shrimps and prawns of the species <i>Pandalus borealis</i> , cooked and peeled for processing	X	-
1605.29.00.55	Shrimps and prawns of the species <i>Pandalus montagui</i> , cooked and peeled for processing	X	-
1605.29.00.60	Shrimps and prawns of the species <i>Pandalus jordani</i> , cooked and peeled for processing	X	-
1605.29.00.91	Frozen	7.5%	TRQ 10
1605.29.00.96	Other	X	-
1605.29.00.99	Other	X	-
1605.30.10	Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces	0%	-
1605.30.90	Lobster, prepared or preserved (excl. merely smoked; lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pâtés, soups or sauces)	6%	-
1605.40.00.20	Norway lobsters (<i>Nephrops norvegicus</i>)	X	-
1605.40.00.30	Freshwater crayfish cooked with dill, frozen	X	-
1605.40.00.40	Crayfish tails of the species <i>Procambarus clarkii</i> , cooked, for processing	X	-
1605.40.00.70	Other	6%	-
1605.51	Oysters, prepared or preserved (excl. smoked)	6%	-
1605.52.00.20	Coquilles St. Jacques (<i>Pecten maximus</i>)	X	-
1605.52.00.90	Other	6%	-
1605.53	Mussels, prepared or preserved (excl. smoked)	6%	-
1605.54	Cuttlefish and squid, prepared or preserved (excl. smoked)	6%	-
1605.55	Octopus, prepared or preserved (excl. smoked)	6%	-
1605.56	Clams, cockles and arkshells, prepared or preserved (excl. smoked)	6%	-
1605.57	Abalone, prepared or preserved (excl. smoked)	6%	-
1605.58	Snails, prepared or preserved (excl. smoked and sea snails)	X	-
1605.59.00.10	Common whelk (<i>Buccinum Undatum</i>)	X	-
1605.59.00.90	Other	6%	-
1605.61	Sea cucumbers, prepared or preserved (excl. smoked)	7.8%	-
1605.62	Sea urchins, prepared or preserved (excl. smoked)	7.8%	-
1605.63	Jellyfish, prepared or preserved (excl. smoked)	7.8%	-
1605.69	Aquatic invertebrates, prepared or preserved (excl. smoked, crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish)	7.8%	-
1701	Cane or beet sugar and chemically pure sucrose, in solid form.	X	-
1702.11	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight $\geq 99\%$ lactose, expressed as anhydrous lactose, calculated on the dry matter	X	-

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1702.19	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight < 99% lactose, expressed as anhydrous lactose, calculated on the dry matter	X	-
1702.20.10.10	for animal feeding	0%	-
1702.20.10.90	Other	X	-
1702.20.90.10	for animal feeding	0%	-
1702.20.90.90	Other	X	-
1702.30	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter and not containing fructose or containing in the dry state, < 20% by weight of fructose	X	-
1702.40	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter, and containing in the dry state \geq 20% and < 50% by weight of fructose (excl. invert sugar)	X	-
1702.50.00	Chemically pure fructose in solid form	0%	-
1702.60	Fructose in solid form and fructose syrup, not containing added flavouring or colouring matter and containing in the dry state > 50% by weight of fructose (excl. chemically pure fructose and invert sugar)	X	-
1702.90.10	Chemically pure maltose, in solid form	0%	-
1702.90.30	Isoglucose, containing in the dry state 50% by weight of fructose	X	-
1702.90.50	Maltodextrine in solid form and maltodextrine syrup (excl. flavoured or coloured)	X	-
1702.90.71	Sugar and molasses, caramelised, containing in the dry state \geq 50% by weight of sucrose	X	-
1702.90.75	Sugar and molasses, caramelised, containing in the dry state < 50% by weight of sucrose, in powder form, whether or not agglomerated	X	-
1702.90.79	Sugar and molasses, caramelised, containing in the dry state < 50% by weight of sucrose (excl. sugar and molasses in powder form, whether or not agglomerated)	X	-
1702.90.80	Inulin syrup, obtained directly by hydrolysis of inulin or oligofructoses, containing in the dry state \geq 10% but \leq 50% by weight of fructose in free form or as sucrose	X	-
1702.90.95	Sugars in solid form, incl. invert sugar, and sugar and sugar syrup blends containing in the dry state 50% by weight of fructose, not containing added flavouring or colouring matter (excl. cane or beet sugar, chemically pure sucrose and maltose)	X	-
1703	Molasses resulting from the extraction or refining of sugar.	X	-
1704.10.10	Chewing gum, whether or not sugar-coated, containing < 60% sucrose, incl. invert sugar expressed as sucrose	0% + 21.00 GBP / 100 kg MAX 17.9%	-
1704.10.90	Chewing gum, whether or not sugar-coated, containing \geq 60% sucrose, incl. invert sugar expressed as sucrose	0% + 24.00 GBP / 100 kg	-
1704.90.10	Liquorice extract containing > 10% sucrose, without other added substances	0%	-
1704.90.30	White chocolate	0% + 36.00 GBP / 100 kg MAX 18.9% +	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
		13.00 GBP / 100 kg	
1704.90.51	Pastes, incl. marzipan, in immediate packings of \geq 1 kg	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1704.90.55	Throat pastilles and cough drops	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1704.90.61	Sugar-coated "panned" goods, not containing cocoa	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1704.90.65	Gum and jelly confectionery, incl. fruit pastes in the form of sugar confectionery	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1704.90.71	Boiled sweets, whether or not filled	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1704.90.75	Toffees, caramels and similar sweets	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1704.90.81	Compressed tablets of sugar confectionery, whether or not manufactured with binding agents, not containing cocoa (excl. chewing gum, white chocolate, throat pastilles and cough drops, gum confectionery and jelly confectionery incl. fruit pastes	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1704.90.99	Pastes, marzipan, nougat and other prepared sugar confectionery, not containing cocoa (excl. chewing gum, white chocolate, throat pastilles and cough drops, gum and jelly confectionery incl. fruit pastes in the form of sugar confectionery, boiled sweets, toffees, caramels and similar sweets, compressed tablets, and pastes incl. marzipan in immediate packings of \geq 1 kg)	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1801	Cocoa beans, whole or broken, raw or roasted.	0%	-
1802	Cocoa shells, husks, skins and other cocoa waste.	0%	-
1803	Cocoa paste, whether or not defatted.	0%	-
1804	Cocoa butter, fat and oil.	0%	-
1805	Cocoa powder, not containing added sugar or other sweetening matter.	0%	-
1806.10.15	Cocoa powder, containing added sugar or other sweetening matter but containing no sucrose or containing $<$ 5% by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	0%	-
1806.10.20	Cocoa powder, containing added sugar or other sweetening matter, containing \geq 5% but $<$ 65% by weight of sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	0% + 20.00 GBP / 100 kg	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1806.10.30	Sweetened cocoa powder, containing $\geq 65\%$ but $< 80\%$ sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	0% + 25.00 GBP / 100 kg	-
1806.10.90	Sweetened cocoa powder, containing $\geq 80\%$ sucrose, incl. inverted sugar expressed as sucrose or isoglucose expressed as sucrose	0% + 34.00 GBP / 100 kg	-
1806.20.10	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing $\geq 31\%$, by weight, of cocoa butter or containing a combined weight of $\geq 31\%$ of cocoa butter and milkfat (excl. cocoa powder)	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1806.20.30	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing a combined weight of $\geq 25\%$ but $< 31\%$ of cocoa butter and milkfat (excl. cocoa powder)	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1806.20.50	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing $\geq 18\%$ by weight but $< 31\%$ by weight of cocoa butter (excl. cocoa powder)	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1806.20.70	Chocolate milk crumb preparations in containers or immediate packings of a content of > 2 kg	0% + AC (reduced)	-
1806.20.80	Chocolate flavour coating in containers or immediate packings of a content > 2 kg	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1806.20.95	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing $< 18\%$ by weight of cocoa butter (excl. cocoa powder, chocolate flavour coating and chocolate milk crumb)	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1806.31.00	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of ≤ 2 kg, filled	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1806.32	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of ≤ 2 kg (excl. filled)	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1806.90	Chocolate and other preparations containing cocoa, in containers or immediate packings of ≤ 2 kg (excl. in blocks, slabs or bars and cocoa powder)	0% + AC (reduced) MAX 18.7% + SD (reduced)	-
1901.10	Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing $< 40\%$ by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing $< 5\%$ by weight of cocoa calculated on a totally defatted basis, n.e.s.	0% + AC (reduced)	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1901.20	Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s., for the preparation of bakers' wares of heading 1905	0% + AC (reduced)	-
1901.90.11	Malt extract with a dry extract content of >= 90%	0% + 12.00 GBP / 100 kg	-
1901.90.19	Malt extract with a dry extract content of < 90%	0% + 10.00 GBP / 100 kg	-
1901.90.91	Food preparations of flour, groats, meal, starch or malt extract, containing no milkfats, sucrose, isoglucose, glucose or starch or containing < 1,5% milkfat, 5% sucrose, isoglucose, glucose or starch, not containing cocoa or containing cocoa in a proportion by weight of < 40%, calculated on a totally defatted basis (excl. malt extract and for infant food, put up for retail sale, mixes and doughs for the preparation of bakers' wares and in powder form of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404)	0%	-
1901.90.95	Food preparations in powder form, consisting of a blend of skimmed milk and/or whey and vegetable fats/oils, with a content of fats/oils <=30% by weight	0% + AC (reduced)	-
1901.90.99	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing cocoa in a proportion by weight of < 40%, calculated on a totally defatted basis, and food preparations of milk, cream, butter milk, sour milk,	0% + AC (reduced)	-
1902.11	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	0% + 10.00 GBP / 100 kg	-
1902.19	Uncooked pasta, not stuffed or otherwise prepared, not containing eggs	0% + 10.00 GBP / 100 kg	-
1902.20.10	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates	8.2%	-
1902.20.30	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin	X	-
1902.20.91	Cooked pasta, stuffed with meat or other substances (excl. containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	0% + 2.60 GBP / 100 kg	-
1902.20.99	Pasta, otherwise prepared, stuffed with meat or other substances (excl. cooked, or containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, incl. fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	0% + 7.30 GBP / 100 kg	-
1902.30.10	Dried, prepared pasta (excl. stuffed)	0% + 10.00 GBP / 100 kg	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
1902.30.90	Pasta, cooked or otherwise prepared (excl. stuffed or dried pasta)	0% + 4.10 GBP / 100 kg	-
1902.40.10	Couscous unprepared	0% + 10.00 GBP / 100 kg	-
1902.40.90	Couscous, cooked or otherwise prepared	0% + 4.10 GBP / 100 kg	-
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	0% + 10.00 GBP / 100 kg	-
1904.10.10	Prepared foods obtained by swelling or roasting cereals or cereal products based on maize	0% + 13.00 GBP / 100 kg	-
1904.10.30	Prepared foods obtained by swelling or roasting cereals or cereal products based on rice	0% + 37.00 GBP / 100 kg	-
1904.10.90	Prepared foods obtained by swelling or roasting cereals or cereal products (excl. based on maize or rice)	0% + 21.00 GBP / 100 kg	-
1904.20.10	Preparations of the Müsli type based on unroasted cereal flakes	0.00% + AC (reduced)	-
1904.20.91	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from maize (excl. preparations of the Müsli type on the basis of unroasted cereal flakes)	0% + 13.00 GBP / 100 kg	-
1904.20.95	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from rice (excl. preparations of the Müsli type on the basis of unroasted cereal flakes)	0% + 37.00 GBP / 100 kg	-
1904.20.99	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted and roasted cereal flakes or swelled cereals (excl. obtained from maize or rice and preparations of the Müsli type based on unroasted cereal flakes)	0% + 21.00 GBP / 100 kg	-
1904.30	Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains	0% + 11.00 GBP / 100 kg	-
1904.90.10	Rice, pre-cooked or otherwise prepared, n.e.s. (excl. flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals)	0% + 37.00 GBP / 100 kg	-
1904.90.80	Cereals in grain or flake form or other worked grains, pre-cooked or otherwise prepared, n.e.s. (excl. rice, maize [corn], flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes)	0% + 11.00 GBP / 100 kg	-
1905.10	Crispbread	0% + 8.80 GBP / 100 kg	-
1905.20.10	Gingerbread and the like, whether or not containing cocoa, containing < 30% sucrose, incl. invert sugar expressed as sucrose	0% + 13.00 GBP / 100 kg	-
1905.20.30	Gingerbread and the like, whether or not containing cocoa, containing ≥ 30% but < 50% sucrose, incl. invert sugar expressed as sucrose	0% + 19.00 GBP / 100 kg	-
1905.20.90	Gingerbread and the like, whether or not containing cocoa, containing ≥ 50% sucrose, incl. invert sugar expressed as sucrose	0% + 24.00 GBP / 100 kg	-
1905.31	Sweet biscuits	0% + AC (reduced)	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
		MAX 24.2% + SD (reduced)	
1905.32.05	Waffles and wafers of a water content, by weight, of > 10%	0% + AC (reduced) MAX 20.7% + FD (reduced)	-
1905.32.11	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of <= 85 g (excl. of a water content, by weight, of > 10%)	0% + AC (reduced) MAX 24.2% + SD (reduced)	-
1905.32.19	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations (excl. in immediate packings of <= 85 g and waffles and wafers of a water content, by weight, of > 10%)	0% + AC (reduced) MAX 24.2% + SD (reduced)	-
1905.32.91	Waffles and wafers, salted, whether or not filled (excl. of a water content, by weight, of > 10%)	0% + AC (reduced) MAX 20.7% + FD (reduced)	-
1905.32.99	Waffles and wafers, whether or not containing cocoa, whether or not filled (excl. coated or covered with chocolate or cocoa preparations, salted and those with water content of > 10%)	0% + AC (reduced) MAX 24.2% + SD (reduced)	-
1905.40	Rusks, toasted bread and similar toasted products	0% + AC (reduced)	-
1905.90.10	Matzos	0% + 10.00 GBP / 100 kg	-
1905.90.20	Communion wafers, empty cachets for pharmaceutical use, sealing wafers, rice paper and similar products	0% + 40.00 GBP / 100 kg	-
1905.90.30	Bread, not containing added honey, eggs, cheese or fruit, whether or not containing in the dry state <= 5% by weight of either sugars or fats	0% + AC (reduced)	-
1905.90.45	Biscuits (excl. sweet biscuits)	0% + AC (reduced) MAX 20.7% + FD (reduced)	-
1905.90.55	Extruded or expanded products, savoury or salted (excl. crispbread, rusks, toasted bread, similar toasted products and waffles and wafers)	0% + AC (reduced) MAX 20.7% + FD (reduced)	-
1905.90.70	Fruit tarts, currant bread, panettone, meringues, Christmas stollen, croissants and other bakers' wares containing by weight >=5% of sucrose, invert sugar or isoglucose (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers)	0% + AC (reduced) MAX 24.2% + SD (reduced)	-
1905.90.80	Pizzas, quiches and other bakers' wares containing by weight <5% of sucrose, invert sugar or isoglucose (excl. crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, rusks and similar toasted products, bread, communion wafers)	0% + AC (reduced) MAX 20.7% + FD (reduced)	-
2001.10	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	X	-
2001.90.10	Mango chutney, prepared or preserved by vinegar or acetic acid	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2001.90.20	Fruit of genus capsicum, prepared or preserved by vinegar or acetic acid (excl. sweet peppers and pimentos)	X	-
2001.90.30	Sweetcorn "Zea Mays var. Saccharata", prepared or preserved by vinegar or acetic acid	0% + 6.30 GBP / 100 kg / net drained wt	-
2001.90.40	Yams, sweet potatoes and similar parts of plants containing $\geq 5\%$ starch, prepared or preserved by vinegar or acetic acid	0% + 2.5 GBP / 100 kg / net drained wt	-
2001.90.50	Mushrooms, prepared or preserved by vinegar or acetic acid	X	-
2001.90.65	Olives, prepared or preserved by vinegar or acetic acid	X	-
2001.90.70	Sweet peppers, prepared or preserved by vinegar or acetic acid	X	-
2001.90.92.10	Palm hearts	0%	-
2001.90.92.21	Not containing added sugar	X	-
2001.90.92.29	Other	X	-
2001.90.97	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excl. cucumbers and gherkins, mango chutney, fruit of the genus Capsicum other than sweet peppers or pimentos, sweetcorn, yams, sweet potatoes and similar, mushrooms, olives, sweet peppers, tropical fruit and tropical nuts, palm hearts)	X	-
2002.10	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	X	-
2002.90	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. whole or in pieces)	0%	-
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	0%	-
2004.10.10	Cooked potatoes, frozen	X	-
2004.10.91	Potatoes, prepared or preserved in the form of flour, meal or flakes, frozen	0% + AC (reduced)	-
2004.10.99	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. cooked only and in the form of flour, meal or flakes)	X	-
2004.90.10	Sweetcorn "Zea Mays var. Zaccharata", prepared or preserved otherwise than by vinegar or acetic acid, frozen	0% + 6.30 GBP / 100 kg / net drained wt	-
2004.90.30	Sauerkraut, capers and olives, prepared or preserved otherwise than by vinegar or acetic acid, frozen	X	-
2004.90.50	Peas "Pisum sativum" and immature beans "Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid, frozen	X	-
2004.90.91	Frozen cooked onions	X	-
2004.90.98	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms, truffles, potatoes, sweetcorn "Zea Mays var. Saccharata", sauerkraut, capers, olives, peas)	X	-
2005.10	Homogenised vegetables put up for retail sale as infant food or for dietetic purposes, in containers of ≤ 250 g	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2005.20.10	Potatoes in the form of flour, meal or flakes (excl. frozen)	0% + AC (reduced)	-
2005.20.20	Potatoes in thin slices, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for direct consumption, not frozen	X	-
2005.20.80	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, not frozen (excl. potatoes in the form of flour, meal or flakes, and thinly sliced, cooked in fat or oil, whether or not salted or flavoured, in airtight packings, suitable for immediate consumption)	X	-
2005.40	Peas "Pisum Sativum", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0%	-
2005.51	Shelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	X	-
2005.59	Unshelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	X	-
2005.60	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	X	-
2005.70	Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	X	-
2005.80	Sweetcorn "Zea Mays var. Saccharata", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0% + 6.30 GBP / 100 kg / net drained wt	-
2005.91	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	0%	-
2005.99	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar, non-frozen (excl. preserved by sugar, homogenised vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, peas "Pisum sativum, beans, olives, sweetcorn)	X	-
2006.00.10	Ginger, preserved by sugar, drained, glacé or crystallised	0%	-
2006.00.31	Cherries, with a sugar content of > 13%, preserved by sugar, drained, glacé or crystallised	X	-
2006.00.35	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar drained, glacé or crystallised, with a sugar content of > 13% by weight	X	-
2006.00.38.11	Containing less than 70 % by weight of sugar	0% + 7.60 GBP / 100 kg	-
2006.00.38.19	Other	0% + 7.60 GBP / 100 kg	-
2006.00.38.81	Containing less than 70 % by weight of sugar	X	-
2006.00.38.89	Other	X	-
2006.00.91	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, cola nuts and macadamia nuts, preserved by sugar	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	drained, glacé or crystallised, with a sugar content of <= 13% by weight		
2006.00.99.91	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	0% + 7.60 GBP / 100 kg	-
2006.00.99.99	Other	X	-
2007.10.10	Homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and pastes, obtained by cooking, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g, with sugar content of > 13% by weight	13.98% + 3.40 GBP / 100 kg	-
2007.10.91	Jams, jellies, marmalades, purée and pastes, of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, obtained by cooking, whether or not containing added sugar or other sweetening matter	13.14%	-
2007.10.99	Jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g, with sugar content of > 13% by weight	15.15%	-
2007.91.10	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	11.64% + 18.00 GBP / 100 kg	-
2007.91.30	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 13% but <= 30% by weight (excl. homogenised preparations of subheading 2007.10)	11.64% + 3.40 GBP / 100 kg	-
2007.91.90	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with sugar content of > 13% by weight and homogenised preparations of subheading 2007.10)	18.9%	-
2007.99.10	Plum purée and paste, obtained by cooking, with sugar content of > 30% by weight, in packings of > 100 kg, for industrial processing	19.53% (end-use)	-
2007.99.20	Chestnut purée and paste, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	13.98% + 15.00 GBP / 100 kg	-
2007.99.31	Cherry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	13.98% + 18.00 GBP / 100 kg	-
2007.99.33	Strawberry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% (excl. homogenised preparations of subheading 2007.10)	13.98% + 18.00 GBP / 100 kg	-
2007.99.35	Raspberry jams, jellies, marmalades, purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. homogenised preparations of subheading 2007.10)	13.98% + 18.00 GBP / 100 kg	-
2007.99.39	Jams, jellies, marmalades, fruit purées or pastes, obtained by cooking, with sugar content of > 30% by weight (excl. raspberries, strawberries, cherries and citrus fruits, chestnut purée and paste, homogenised preparations of subheading 2007.10)	7% + 18.00 GBP / 100 kg	-
2007.99.50.10	Chestnut purée and paste	13.98% + 3.40 GBP / 100 kg	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2007.99.50.15	Fruit purées obtained by sieving then brought to the boil in a vacuum, the texture and chemical composition of which have not been changed by the heat treatment	X	-
2007.99.50.25	Other	13.98% + 3.40 GBP / 100 kg	-
2007.99.50.31	Fig paste	7% + 3.40 GBP / 100 kg	-
2007.99.50.32	Pistachio paste	7% + 3.40 GBP / 100 kg	-
2007.99.50.33	Hazelnut paste	7% + 3.40 GBP / 100 kg	-
2007.99.50.41	Containing added sugar, in immediate packings of a net content exceeding 1 kg	X	-
2007.99.50.42	With a sugar content exceeding 15 % by weight	X	-
2007.99.50.43	Other	X	-
2007.99.50.45	Containing added sugar, in immediate packings of a net content exceeding 1 kg	X	-
2007.99.50.47	With a sugar content exceeding 15 % by weight	X	-
2007.99.50.49	Other	X	-
2007.99.50.51	Containing added sugar, in immediate packings of a net content exceeding 1 kg	X	-
2007.99.50.52	With a sugar content exceeding 15 % by weight	X	-
2007.99.50.53	Other	X	-
2007.99.50.61	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	X	-
2007.99.50.62	Other	X	-
2007.99.50.63	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	X	-
2007.99.50.64	Other	X	-
2007.99.50.65	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	X	-
2007.99.50.67	Other	X	-
2007.99.50.83	Mango puree concentrate, obtained by cooking: - of the Genus Mangifera spp., - with a sugar content by weight of not more than 30 % for use in the manufacture of products of food and drink industry	X	-
2007.99.50.84	Papaya puree concentrate, obtained by cooking: - of the Genus Carica spp., - with a sugar content by weight of more than 13 % but not more than 30 % for use in the manufacture of products of food and drink industry	X	-
2007.99.50.85	Guava puree concentrate, obtained by cooking: - of the Genus Psidium spp., - with a sugar content by weight of more than 13 % but not more than 30 % for use in the manufacture of products of food and drink industry	X	-
2007.99.50.89	Other	X	-
2007.99.50.93	Mango puree concentrate, obtained by cooking: - of the Genus Mangifera spp., - with a sugar content by weight of not more	7% + 3.40 GBP / 100 kg	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
	than 30 % for use in the manufacture of products of food and drink industry		
2007.99.50.94	Papaya puree concentrate, obtained by cooking: - of the Genus <i>Carica</i> spp., - with a sugar content by weight of more than 13 % but not more than 30 % for use in the manufacture of products of food and drink industry	7% + 3.40 GBP / 100 kg	-
2007.99.50.95	Guava puree concentrate, obtained by cooking: - of the Genus <i>Psidium</i> spp., - with a sugar content by weight of more than 13 % but not more than 30 % for use in the manufacture of products of food and drink industry	7% + 3.40 GBP / 100 kg	-
2007.99.50.99	Other	7% + 3.40 GBP / 100 kg	-
2007.99.93	Jams, fruit jellies, marmalades, fruit purée and pastes of guavas, mangoes, mangosteens, papaws "papayas", jackfruits, passion fruit, tamarinds, cashew apples, lychees, sapodillo plums, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca "betel" nuts, colanuts and macadamia nuts, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. with a sugar content of > 13% by weight and homogenised preparations of subheading 2007.10)	13.14%	-
2007.99.97.10	Apple purée, including compotes	13.14%	-
2007.99.97.21	Fig paste	16.31%	-
2007.99.97.22	Pistachio paste	16.31%	-
2007.99.97.23	Hazelnut paste	16.31%	-
2007.99.97.30	Peach or pear and mixtures thereof, in jelly of these fruits	X	-
2007.99.97.32	Containing added sugar, in immediate packings of a net content exceeding 1 kg	X	-
2007.99.97.33	Containing added sugar, in immediate packings of a net content not exceeding 1 kg	X	-
2007.99.97.35	Not containing added sugar	X	-
2007.99.97.37	Containing added sugar, in immediate packings of a net content exceeding 1 kg	X	-
2007.99.97.38	Containing added sugar, in immediate packings of a net content not exceeding 1 kg	X	-
2007.99.97.39	Of 5 kg or more	X	-
2007.99.97.40	Of 4,5 kg or more	X	-
2007.99.97.41	Of less than 4,5 kg	X	-
2007.99.97.42	Containing added sugar	X	-
2007.99.97.44	Of 5 kg or more	X	-
2007.99.97.46	Of 4,5 kg or more	X	-
2007.99.97.48	Of less than 4,5 kg	X	-
2007.99.97.50	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	X	-
2007.99.97.52	Other	X	-
2007.99.97.55	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2007.99.97.57	Other	X	-
2007.99.97.60	Of tropical fruit (including mixtures containing 50 % or more by weight of tropical nuts and tropical fruit)	X	-
2007.99.97.62	Other	X	-
2007.99.97.64	Other	X	-
2007.99.97.69	Other	X	-
2007.99.97.70	Other	16.31%	-
2008.11.10	Peanut butter	0%	-
2008.11.91.10	Roasted	0%	-
2008.11.91.90	Other	X	-
2008.11.96	Groundnuts, roasted, in immediate packings of a net content <= 1 kg	0%	-
2008.11.98	Groundnuts, prepared or preserved, in immediate packings of a content of <= 1 kg (excl. roasted, preserved with sugar and peanut butter)	X	-
2008.19	Nuts and other seeds, incl. mixtures, prepared or preserved (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and groundnuts)	0%	-
2008.20	Pineapples, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking and groundnuts)	X	-
2008.30	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	X	-
2008.40	Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	X	-
2008.50	Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	X	-
2008.60	Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	X	-
2008.70	Peaches, incl. nectarines, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	X	-
2008.80	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	X	-
2008.91	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)	0%	-
2008.93	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2008.97	Mixtures of fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. mixtures of nuts, groundnuts and other seeds and preparations of the Mûs)	0%	-
2008.99.11	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of ≤ 11,85% mas	X	-
2008.99.19	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of > 11,85% mas	X	-
2008.99.21	Grapes, prepared or preserved, containing added spirit, with sugar content of > 13%	X	-
2008.99.23	Grapes, prepared or preserved, with added spirit, with sugar content ≤ 13% (excl. with sugar content > 13%)	X	-
2008.99.24	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content > 9% by weight and of an actual alcoholic strength not exceeding 11,85% mas	X	-
2008.99.28	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of ≤ 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	X	-
2008.99.31	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, with sugar content > 9% by weight and of an actual alcohol strength > 11,85% mas	X	-
2008.99.34	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of > 11,85% mas (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	X	-
2008.99.36	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength ≤ 11,85% mas (excl. with sugar content > 9% by weight)	X	-
2008.99.37	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of ≤ 11,85% mas (excl. with a sugar content of > 9% by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	X	-
2008.99.38	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength > 11,85% mas (excl. with sugar content > 9% by weight)	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2008.99.40	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of > 11,85% mas (excl. with a sugar content of > 9% by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	X	-
2008.99.41	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	0%	-
2008.99.43	Grapes, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	X	-
2008.99.45	Plums, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg	0%	-
2008.99.48	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg	X	-
2008.99.49	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalade, fruit purée and pastes, obtained by cooking)	X	-
2008.99.51	Ginger, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of <= 1 kg	0%	-
2008.99.63	Guavas, Mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg	X	-
2008.99.67	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	0%	-
2008.99.72	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg	0%	-
2008.99.78	Plums, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of < 5 kg	0%	-
2008.99.85	Maize "corn", prepared or preserved, not containing added spirit or added sugar (excl. sweetcorn "Zea mays var. Saccharata")	0% + 6.30 GBP / 100 kg / net drained wt	-
2008.99.91	Yams, sweet potatoes and similar edible parts of plants, containing >= 5% starch, prepared or preserved, not containing added spirit or added sugar (excl. frozen or dried)	0% + 2.5 GBP / 100 kg / net drained wt	-
2008.99.99	Fruit and other edible part of plants, prepared or preserved, not containing added spirit or added sugar (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	X	-

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2009.11.11	Frozen orange juice, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2009.11.19	Frozen orange juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2009.11.91	Frozen orange juice, unfermented, Brix value <= 67 at 20°C, value of <= 25 GBP per 100 kg, with > 30% added sugar (excl. containing spirit)	0%	-
2009.11.99	Frozen orange juice, unfermented, Brix value <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, with a value of <= 25 GBP per 100 kg and with > 30% added sugar)	0%	-
2009.12	Orange juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	X	-
2009.19.11	Orange juice, unfermented, Brix value > 67 at 20°C, value of <= 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	0%	-
2009.19.19	Orange juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	0%	-
2009.19.91	Orange juice, unfermented, Brix value > 20 but <= 67 at 20°C, value of <= 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit and frozen)	X	-
2009.19.98	Orange juice, unfermented, Brix value > 20 but <= 67 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen, with a value of <= 25 GBP per 100 kg and with > 30% added sugar)	X	-
2009.21	Grapefruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2009.29	Grapefruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2009.31.11	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit, mixtures, orange juice and grapefruit juice)	0%	-
2009.31.19	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, with a value of > 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, orange juice and grapefruit juice)	X	-
2009.31.51	Lemon juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg, containing added sugar (excl. containing spirit)	0%	-
2009.31.59	Lemon juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg (excl. containing spirit or added sugar)	X	-
2009.31.91	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, value of <= 25 GBP per 100 kg, containing added sugar (excl. containing spirit, mixtures, lemon, orange and grapefruit juice)	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2009.31.99	Single citrus fruit juice, unfermented, Brix value ≤ 20 at 20°C, value of ≤ 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, lemon, orange and grapefruit juice)	X	-
2009.39.11	Single citrus fruit juice, unfermented, Brix value > 67 at 20°C, value of ≤ 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	X	-
2009.39.19	Single citrus fruit juice, unfermented, Brix value > 67 at 20°C, value of > 25 GBP per 100 kg, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	X	-
2009.39.31	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of > 25 GBP per 100 kg, containing added sugar (excl. containing spirit, mixtures, orange juice and grapefruit juice)	X	-
2009.39.39	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, with a value of > 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, orange juice and grapefruit juice)	X	-
2009.39.51	Lemon juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing > 30% added sugar (excl. containing spirit)	X	-
2009.39.55	Lemon juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing ≤ 30% added sugar (excl. containing spirit)	X	-
2009.39.59	Lemon juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg (excl. containing spirit or added sugar)	X	-
2009.39.91	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing > 30% added sugar (excl. or containing spirit, mixtures, lemon, orange and grapefruit juice)	0%	-
2009.39.95	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg, containing ≤ 30% added sugar (excl. containing spirit, mixtures, lemon, orange and grapefruit juice)	X	-
2009.39.99	Single citrus fruit juice, unfermented, Brix value > 20 but ≤ 67 at 20°C, value of ≤ 25 GBP per 100 kg (excl. containing added sugar, containing spirit, mixtures, lemon, orange and grapefruit juice)	X	-
2009.41	Pineapple juice, unfermented, Brix value ≤ 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0%	-
2009.49	Pineapple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2009.50	Tomato juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2009.61	Grape juice, incl. grape must, unfermented, Brix value ≤ 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-

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2009.69	Grape juice, incl. grape must, unfermented, Brix value > 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2009.71	Apple juice, unfermented, Brix value ≤ 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2009.79	Apple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2009.81	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	0%	-
2009.89	Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, and juice of citrus fruit, pineapples, tomatoes, grapes, incl. grape must, apples and cranberry)	0%	-
2009.90	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	X	-
2101.11	Extracts, essences and concentrates, of coffee	0%	-
2101.12.92	Preparations with a basis of extracts, essences and concentrates of coffee	0%	-
2101.12.98.20	Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	0%	-
2101.12.98.92	Containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + AC (reduced)	-
2101.12.98.94	containing 65 % or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99	0% + AC (reduced)	-
2101.12.98.99	Other	0% + AC (reduced)	-
2101.20.20	Extracts, essences and concentrates, of tea or maté	0%	-
2101.20.92	Preparations with a basis of extracts, essences and concentrates of tea or maté	0%	-
2101.20.98.10	Containing no milkfats, milk proteins, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milkfat, 2,5 % milk proteins, 5 % sucrose or isoglucose, 5 % glucose or starch	0%	-
2101.20.98.85	Containing 70 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	0% + AC (reduced)	-
2101.20.98.87	containing 65 % or more by net weight of added cane or beet sugar of subheadings 1701 91 to 1701 99	0% + AC (reduced)	-
2101.20.98.99	Other	0% + AC (reduced)	-
2101.30.11	Roasted chicory	0%	-
2101.30.19	Roasted coffee substitutes (excl. chicory)	0% + 8.70 GBP / 100 kg	-
2101.30.91	Extracts, essences and concentrates, of roasted chicory	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2101.30.99	Extracts, essences and concentrates, of roasted coffee substitutes (excl. chicory)	0% + 15.00 GBP / 100 kg	-
2102	Yeasts (active or inactive); other single cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders	0%	-
2103	Sauces and preparations thereof, mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard	0%	-
2104	Soups and broths and preparations therefor; homogenised composite food preparations.	0%	-
2105.00.10	Ice cream and other edible ice, whether or not containing cocoa, not containing milkfats or containing < 3% milkfats	0% + 16.00 GBP / 100 kg MAX 19.4% + 7.80 GBP / 100 kg	-
2105.00.91	Ice cream and other edible ice, containing \geq 3% but < 7% milkfats	0% + 31.00 GBP / 100 kg MAX 18.1% + 5.80 GBP / 100 kg	-
2105.00.99	Ice cream and other edible ice, containing \geq 7% milkfats	0% + 43.00 GBP / 100 kg MAX 17.8% + 5.70 GBP / 100 kg	-
2106.10.20	Protein concentrates and textured protein substances, not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, < 1,5% milkfat, < 5% sucrose or isoglucose, < 5% glucose or < 5% starch	12.4%	-
2106.10.80	Protein concentrates and textured protein substances, containing, by weight, \geq 1,5% milkfat, \geq 5% sucrose or isoglucose, \geq 5% glucose or \geq 5% starch	0% + AC (reduced)	-
2106.90.20	Compound alcoholic preparations of a kind used for the manufacture of beverages and of an actual alcoholic strength of by volume of > 0,5% vol (excl. those based on odoriferous substances)	16.8% MIN 0.80 GBP / % vol / hl	-
2106.90.30	Flavoured or coloured isoglucose syrups	X	-
2106.90.51	Flavoured or coloured lactose syrups	X	-
2106.90.55	Flavoured or coloured glucose and maltodextrine syrups	X	-
2106.90.59	Flavoured or coloured sugar syrups (excl. isoglucose, lactose, glucose and maltodextrine syrups)	X	-
2106.90.92	Food preparations, n.e.s., not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, < 1,5% milkfat, < 5% sucrose or isoglucose, < 5% glucose or < 5% starch	0%	-
2106.90.98	Food preparations, n.e.s., containing, by weight, \geq 1,5% milkfat, \geq 5% sucrose or isoglucose, \geq 5% glucose or \geq 5% starch	0% + AC (reduced)	-
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	0%	-
2202.10	Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage	3.90 GBP / hl	-

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2202.91.00.10	Containing sugar (sucrose or invert sugar)	3.90 GBP / hl	-
2202.91.00.90	Other	X	-
2202.99.11.11	Fruit juice or vegetable juice diluted with water or aerated	3.90 GBP / hl	-
2202.99.11.19	Other	3.90 GBP / hl	-
2202.99.11.91	Fruit juice or vegetable juice diluted with water or aerated	X	-
2202.99.11.99	Other	X	-
2202.99.15.11	Fruit juice or vegetable juice diluted with water or aerated	3.90 GBP / hl	-
2202.99.15.19	Other	3.90 GBP / hl	-
2202.99.15.91	Fruit juice or vegetable juice diluted with water or aerated	X	-
2202.99.15.99	Other	X	-
2202.99.19.11	Fruit juice or vegetable juice diluted with water or aerated	3.90 GBP / hl	-
2202.99.19.19	Other	3.90 GBP / hl	-
2202.99.19.91	Fruit juice or vegetable juice diluted with water or aerated	X	-
2202.99.19.99	Other	X	-
2202.99.91	Non-alcoholic beverages containing < 0,2% fats derived from milk or milk products	0% + 11.00 GBP / 100 kg	-
2202.99.95	Non-alcoholic beverages containing >= 0,2% but < 2% fats derived from milk or milk products	0% + 9.70 GBP / 100 kg	-
2202.99.99	Non-alcoholic beverages containing >= 2% fats derived from milk or milk products	0% + 17.00 GBP / 100 kg	-
2203	Beer made from malt.	0%	-
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	X	-
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	0%	-
2206	Other fermented beverages (for example; cider perry mead); mixtures of fermented beverages and non-alcoholic beverages, note elsewhere specified or included	0%	-
2207.10	Undenatured ethyl alcohol, of actual alcoholic strength of >= 80%	X	-
2207.20	Denatured ethyl alcohol and other spirits of any strength	8.20 GBP / hl	-
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	0%	-
2209.00.11	Wine vinegar, in containers holding <= 2 l	2.50 GBP / hl	-
2209.00.19	Wine vinegar, in containers holding > 2 l	1.90 GBP / hl	-
2209.00.91	Vinegar and substitutes for vinegar obtained from acetic acid, in containers holding <= 2 l (excl. wine vinegar)	2.00 GBP / hl	-
2209.00.99	Vinegar and substitutes for vinegar obtained from acetic acid, in containers holding > 2 l (excl. wine vinegar)	1.20 GBP / hl	-
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	0%	-
2302.10	Bran, sharps and other residues of maize "corn", whether or not in the form of pellets, derived from sifting, milling or other working	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2302.30	Bran, sharps and other residues of wheat, whether or not in the form of pellets, derived from sifting, milling or other working	X	-
2302.40	Bran, sharps and other residues of cereals, whether or not in the form of pellets, derived from sifting, milling or other working (excl. maize and wheat)	X	-
2302.50	Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working	0%	-
2303.10.11	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of > 40% by weight (excl. concentrated steeping liquors)	X	-
2303.10.19	Residues from the manufacture of starch from maize, of a protein content, calculated on the dry product, of <= 40% by weight (excl. concentrated steeping liquors)	0%	-
2303.10.90	Residues of starch manufacture and similar residues, incl. concentrated steeping liquors (excl. of starch from maize)	0%	-
2303.20	Beet-pulp, bagasse and other waste of sugar manufacture	0%	-
2303.30	Brewing or distilling dregs and waste	0%	-
2304	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	0%	-
2305	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	0%	-
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 2304 or 2305	0%	-
2307	Wine lees; argol.	0%	-
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	0%	-
2309.10.11	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or no milk products or containing <= 10% starch and < 10% by weight of milk products	0%	-
2309.10.13	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 10% but < 50% by weight of milk products	X	-
2309.10.15	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 50% but < 75% by weight of milk products	X	-
2309.10.19	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 75% by weight of milk products	X	-
2309.10.31	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and no milk products or < 10% by weight of milk products	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2309.10.33	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 10% but < 50% by weight of milk products	X	-
2309.10.39	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 50% by weight of milk products	X	-
2309.10.51	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and no milk products or < 10% by weight of milk products	X	-
2309.10.53	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 10% but < 50% by weight of milk products	X	-
2309.10.59	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 50% by weight of milk products	X	-
2309.10.70	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, but containing milk products	X	-
2309.10.90	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, nor milk products	X	-
2309.90.10	Fish or marine mammal solubles, to supplement feedingstuffs produced in the agricultural sector	0%	-
2309.90.20	Residues from the manufacture of starch from maize referred to in Additional Note 5 to chapter 23, of a kind used in animal feeding (excl. dog or cat food put up for retail sale)	0%	-
2309.90.31.11	Dog or cat food, not put up for retail sale	X	-
2309.90.31.14	Other	0%	-
2309.90.31.17	Dog or cat food, not put up for retail sale	X	-
2309.90.31.19	Other	0%	-
2309.90.31.30	Fish feed	0%	-
2309.90.31.81	Dog or cat food, not put up for retail sale	X	-
2309.90.31.87	Soya bean protein concentrate containing by weight: - 60 % (± 10 %) of crude protein, - 5 % (± 3 %) of crude fibre, - 5 % (± 3 %) of crude ash, and - 3 % or more but not more than 6,9 % of starch for use in the manufacture of animal feed products	0%	-
2309.90.31.88	Other	0%	-
2309.90.33	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 10% but < 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X	-
2309.90.35	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 50% but < 75% by weight of milk products (excl. dog or cat food put up for retail sale)	X	-
2309.90.39	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or containing <= 10% starch and >= 75% by weight of milk products (excl. dog or cat food put up for retail sale)	X	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2309.90.41	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and no milk products or < 10% by weight of milk products (excl. dog or cat food put up for retail sale)	X	-
2309.90.43	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 10% but < 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X	-
2309.90.49	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and >= 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X	-
2309.90.51	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and no milk products or < 10% by weight of milk products (excl. dog or cat food put up for retail sale)	X	-
2309.90.53	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 10% but < 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X	-
2309.90.59	Preparations, incl. premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and >= 50% by weight of milk products (excl. dog or cat food put up for retail sale)	X	-
2309.90.70	Preparations, incl. premixes, for animal food, containing no starch, glucose, maltodextrine or maltodextrine syrup, but containing milk products (excl. dog or cat food put up for retail sale)	X	-
2309.90.91	Beef-pulp with added molasses of a kind used in animal feeding	X	-
2309.90.96	Preparations of a kind used in animal feeding, containing no starch, glucose, glucose syrup, maltodextrine, maltodextrine syrup nor milk products (excl. dog or cat food put up for retail sale, fish or marine mammal solubles, residues)	X	-
2401	Unmanufactured tobacco; tobacco refuse.	X	-
2402.10	Cigars, cheroots and cigarillos containing tobacco	12.6%	-
2402.20.10	Cigarettes, containing tobacco and cloves	0%	-
2402.20.90	Cigarettes, containing tobacco (excl. containing cloves)	27.95%	-
2402.90	Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes	27.95%	-
2403.11	Water-pipe tobacco (excl. tobacco-free. See subheading note 1.)	36.35%	-
2403.19	Smoking tobacco, whether or not containing tobacco substitutes in any proportion (excl. water-pipe tobacco containing tobacco)	36.35%	-
2403.91	Tobacco, "homogenised" or "reconstituted" from finely-chopped tobacco leaves, tobacco refuse or tobacco dust	8.05%	-
2403.99.10	Chewing tobacco and snuff	20.2%	-
2403.99.90	Manufactured tobacco and tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. chewing tobacco, snuff, cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion)	0%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
2905.43	Mannitol	7.8% + 102.00 GBP / 100 kg	-
2905.44.11	D-glucitol "sorbitol", in aqueous solution containing ≤ 2% by weight of d-mannitol, calculated on the d-glucitol content	5.8% + 10.00 GBP / 100 kg	-
2905.44.19	D-glucitol "sorbitol" in aqueous solution (excl. containing ≤ 2% by weight of d-mannitol, calculated on the d-glucitol content)	5.8% + 30.00 GBP / 100 kg	-
2905.44.91	D-glucitol "sorbitol", containing ≤ 2% by weight of d-mannitol, calculated on the d-glucitol content (excl. in aqueous solution)	5.8% + 15.00 GBP / 100 kg	-
2905.44.99	D-glucitol "sorbitol" (excl. in aqueous solution and containing ≤ 2% by weight of d-mannitol, calculated on the d-glucitol content)	5.8% + 43.00 GBP / 100 kg	-
3502.11.90	Egg albumin, dried "e.g. in sheets, scales, flakes, powder", fit for human consumption	X	-
3502.19.90	Egg albumin, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	X	-
3502.20.91	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80% whey proteins, calculated on the dry matter, fit for human consumption, dried "e.g. in sheets, scales, flakes, powder"	X	TRQ 19
3502.20.99	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins, containing by weight > 80% whey proteins, calculated on the dry matter, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	X	TRQ 19
3502.90.70	Albumins, fit for human consumption (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter])	X	-
3505.10.10	Dextrins	0% + 11.00 GBP / 100 kg	-
3505.10.50	Starches, etherified or esterified (excl. dextrins)	7.5%	-
3505.10.90	Modified starches (excl. etherified starches, esterified starches and dextrins)	0% + 11.00 GBP / 100 kg	-
3505.20.10	Glues containing < 25% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net ≤ 1 kg)	0% + 3.00 GBP / 100 kg MAX 11.5%	-
3505.20.30	Glues containing ≥ 25% but < 55% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net ≤ 1 kg)	0% + 6.00 GBP / 100 kg MAX 11.5%	-
3505.20.50	Glues containing ≥ 55% but < 80% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net ≤ 1 kg)	0% + 9.50 GBP / 100 kg MAX 11.5%	-
3505.20.90	Glues containing ≥ 80% starches, dextrins or other modified starches by weight (excl. those put up for retail sale and weighing net ≤ 1 kg)	0% + 11.00 GBP / 100 kg	-
3809.10.10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amyloaceo	0% + 6.00 GBP / 100 kg MAX 11.5%	-

CN 2020 Code	Indicative CN Self-Contained Descriptions	Preferential Tariff Treatment	TRQ
3809.10.30	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceo	0% + 8.30 GBP / 100 kg MAX 12.8%	-
3809.10.50	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceo	0% + 10.00 GBP / 100 kg MAX 12.8%	-
3809.10.90	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., with a basis of amylaceo	0% + 11.00 GBP / 100 kg	-
3824.60.11	Sorbitol in aqueous solution, containing <= 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. Dglucitol [sorbitol])	5.8% + 10.00 GBP / 100 kg	-
3824.60.19	Sorbitol in aqueous solution, containing > 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. Dglucitol [sorbitol])	5.8% + 30.00 GBP / 100 kg	-
3824.60.91	Sorbitol containing <= 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. sorbitol in aqueous solution and Dglucitol [sorbitol])	5.8% + 15.00 GBP / 100 kg	-
3824.60.99	Sorbitol containing > 2% by weight of D-mannitol, calculated on the D-glucitol content (excl. sorbitol in aqueous solution and Dglucitol [sorbitol])	5.8% + 43.00 GBP / 100 kg	-
3824.81	Mixtures and preparations containing oxirane "ethylene oxide"	X	-
3824.82	Mixtures and preparations containing polychlorinated biphenyls "PCBs", polychlorinated terphenyls "PCTs" or polybrominated biphenyls "PBBs"	X	-
3824.83	Mixtures and preparations containing tris"2,3-dibromopropyl" phosphate	X	-

Part B

The United Kingdom's tariff staging rates to Norway

CN 2020 code	Indicative CN Self-Contained Descriptions (Note 1)	Y1	Y2	Y3	Y4	Y5
0301.91.90	Live trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae"	2.4%	1.2%	0%	0%	0%
0301.99.85	Live saltwater fish (excl. Ornamental fish, trout)	3.8%	2.9%	1.9%	1%	0%
0302.59.90	Fresh or chilled fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and	3.6%	2.7%	1.8%	0.9%	0%
0302.82.00	Fresh or chilled, rays and skates	3.6%	2.7%	1.8%	0.9%	0%
0303.69.50	Frozen pollack	3.6%	2.7%	1.8%	0.9%	0%
0303.69.90	Frozen fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	3.6%	2.7%	1.8%	0.9%	0%
0303.82.00	Frozen rays and skates	3.6%	2.7%	1.8%	0.9%	0%
0305.69.30	Atlantic halibut	3.6%	2.7%	1.8%	0.9%	0%
0306.16.99	Frozen cold-water shrimps and prawns	9.6%	7.2%	4.8%	2.4%	0%
0306.35.90	Cold-water shrimps and prawns "Pandalus spp."	9.6%	7.2%	4.8%	2.4%	0%
0308.22.00	Frozen sea urchins	2.2%	1.1%	0%	0%	0%
0308.29.00	Smoked, dried, salted or in brine, sea urchins	2.2%	1.1%	0%	0%	0%
1604.19.95	Alaska pollack "Theragra..."	4.8%	3.6%	2.4%	1.2%	0%
1605.21.90.40 1605.21.90.60 1605.21.90.91	Shrimps and prawns, prepared or preserved, in packings of >2kg	5%	2.5%	0%	0%	0%
1605.21.90.05 1605.21.90.20 1605.21.90.30 1605.21.90.45 1605.21.90.49 1605.21.90.55 1605.21.90.57 1605.21.90.58 1605.21.90.62 1605.21.90.65 1605.21.90.96 1605.21.90.99	Shrimps and prawns, prepared or preserved, in packings of >2kg	13.3%	6.7%	0%	0%	0%

Notes to Part B

- For the purposes of this Annex, Year 1 means the period of time beginning on the date of entry into force of this Agreement and ending on December 31 of the same calendar year that this Agreement enters into force. Year 2 shall begin on the January 1 following the date of entry into force of this Agreement, with each subsequent tariff reduction taking effect on January 1 of each subsequent year, and the terms "Year 3", "Year 4" and so on being interpreted accordingly.

Part C

The United Kingdom's preferential TRQs offered to Norway

TRQ 1 – Fish, dried, salted or in brine

(a) Originating goods of Norway marked with the notation "TRQ 1" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year during the period of 1 April – 31 December.

(b) This paragraph applies to originating goods classified in the following tariff items:

0305.51.90.10; 0305.51.90.20; 0305.53.10.90.

TRQ 2 – Frozen Chilean jack mackerel and other fish

(a) Originating goods of Norway marked with the notation "TRQ 2" set out in Section 1 shall be duty-free in the quantity of 200 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0303.55.30; 0303.55.90.90; 0303.56; 0303.59.90; 0303.69.90; 0303.82; 0303.89.55; 0303.89.90; 0303.99.00.85

(c) Originating goods of Norway classified in the following tariff items are subject to out of TRQ tariff elimination according to staging intervals set out in Section 2. Upon full tariff elimination, the following lines will no longer fall under this TRQ:

0303.69.90; 0303.82.00

TRQ 3 – Frozen meat of fish

(a) Originating goods of Norway marked with the notation "TRQ 3" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year.

(b) This paragraph applies to originating goods of classified in the following tariff items:

0304.91; 0304.94.90; 0304.95.21; 0304.95.29; 0304.95.30; 0304.95.40; 0304.95.50; 0304.95.60; 0304.95.90; 0304.96; 0304.97; 0304.99.99.20; 0304.99.99.25; 0304.99.99.40; 0304.99.99.50; 0304.99.99.65; 0304.99.99.69; 0304.99.99.70; 0304.99.99.90

TRQ 4 – Fresh herring (Clupea harengus, Clupea pallasii)

(a) Originating goods of Norway marked with the notation "TRQ 4" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year during the period of 1 July – 31 January.

(b) This paragraph applies to originating goods classified in the following tariff items:

0302.41; 0302.99.00.55

TRQ 5 – Frozen fillets of cod, rays and skates

(a) Originating goods of Norway marked with the notation "TRQ 5" set out in Section 1 shall be duty-free in the quantity of 4000 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the follow tariff items:

0304.71.90; 0304.88.90

TRQ 6 – Smoked herring, halibut, trout, eels, mackerel and tilapia

(a) Originating goods of Norway marked with the notation "TRQ 6" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the follow tariff items:

0305.42; 0305.43; 0305.44; 0305.49; 0305.71.00.10

TRQ 7 – Other fish, salted but not dried

(a) Originating goods of Norway marked with the notation "TRQ 7" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the follow tariff items:

0305.64; 0305.69.80.20; 0305.69.80.30; 0305.69.80.40; 0305.69.80.50;
0305.69.80.61; 0305.69.80.64; 0305.69.80.65; 0305.69.80.67; 0305.69.80.90;
0305.71.00.90.

TRQ 8 – Frozen shrimps and prawns, frozen Norway lobsters

(a) Originating goods marked of Norway with the notation "TRQ 8" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0306.15; 0305.16.99; 0306.17.93

(c) Originating goods of Norway under this TRQ are subject to out of TRQ tariff elimination according to staging intervals set out in Section 2. Upon full tariff elimination, this TRQ will no longer apply.

0305.16.99

TRQ 9 – Live, fresh shrimps and prawns for processing, fresh and chilled Norway lobsters

(a) Originating goods of Norway marked with the notation "TRQ 9" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0306.34; 0306.35.90.12; 0306.35.90.14; 0306.35.90.20; 0306.35.90.92;
0306.35.90.93;
0306.35.90.96; 0306.36.10.11; 0306.36.10.91; 0306.94; 0306.95.20.21;
0306.95.20.29; 0306.95.30.21; 0306.95.30.29

(c) Originating goods of Norway under this TRQ are subject to out of TRQ tariff elimination according to staging intervals set out in Section 2. Upon full tariff elimination, this TRQ will no longer apply.

0306.35.90.12; 0306.35.90.14; 0306.35.90.20; 0306.35.90.92; 0306.35.90.93;
0306.35.90.96

TRQ 10 – Shrimps and prawns

(a) Originating goods of Norway marked with the notation "TRQ 10" set out in Section 1 shall be duty-free in the quantity of 1560 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

1605.21.10.20; 1605.21.10.40; 1605.21.10.50; 1605.21.10.91; 1605.21.90.20;
1605.21.90.40;
1605.21.90.57; 1605.21.90.60; 1605.21.90.91; 1605.29.00.20; 1605.29.00.40;
1605.29.00.45;
1605.29.00.91

(c) Originating goods of Norway under this TRQ are subject to out of TRQ tariff elimination according to staging intervals set out in Section 2. Upon full tariff elimination, this TRQ will no longer apply.

1605.21.90.20; 1605.21.90.40; 1605.21.90.57; 1605.21.90.60; 1605.21.90.91

TRQ 11 – Frozen mackerel “Scomber scombrus”

(a) Originating goods of Norway marked with the notation "TRQ 11" set out in Section 1 shall be duty-free in the quantity of 606 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0303.54.10

TRQ 12 – Frozen herrings

(a) Originating goods of Norway marked with the notation "TRQ 12" set out in Section 1 shall be duty-free in the quantity of 800 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0303.51; 0303.99.00.75

TRQ 13 – Frozen fillets of herrings

(a) Originating goods of Norway marked with the notation "TRQ 13" set out in Section 1 shall be duty-free in the quantity of 610 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0304.86; 0304.99.23.10; 0304.99.23.20; 0304.99.23.30

TRQ 14 – Herring in brine

(a) Originating goods of Norway marked with the notation "TRQ 14" set out in Section 1 shall be duty-free in the quantity of 200 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0305.61; 1604.12.91.11; 1604.12.91.91; 1604.12.99.15

TRQ 15 – Frozen flaps of saltwater fish

(a) Originating goods of Norway marked with the notation "TRQ 15" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0304.99.99.11

TRQ 16 – Cheese

(a) Originating goods of Norway marked with the notation "TRQ 16" set out in Section 1 shall be duty-free in the quantity of 513 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0406

TRQ 17 – Cut flowers

(a) Originating goods of Norway marked with the notation "TRQ 17" set out in Section 1 shall be duty-free in the quantity of 50 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0603.19.70

TRQ 18 – Whey and modified whey

(a) Originating goods of Norway marked with the notation "TRQ 18" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

0404.10

TRQ 19 – Whey protein

(a) Originating goods of Norway marked with the notation "TRQ 19" set out in Section 1 shall be duty-free in the quantity of 40 metric tonnes per year.

(b) This paragraph applies to originating goods classified in the following tariff items:

3502.20.91; 3502.20.99

ANNEX VI

REFERRED TO IN PARAGRAPH 6 OF ARTICLE 2.20 (ANNEXES) OF
SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN GOODS) OF
CHAPTER 2 (TRADE IN GOODS)

ANNEX VI

CALCULATION OF QUOTA VOLUMES AFTER ENTRY INTO FORCE

REFERRED TO IN PARAGRAPH 6 OF ARTICLE 2.20 (ANNEXES) OF SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN GOODS) OF CHAPTER 2 (TRADE IN GOODS)

If this Agreement enters into force on, or is provisionally applied from, a date after the beginning of a quota period in this Agreement and on or before the end of that period, the quota which shall be applicable for the remainder of that quota period shall be applied subject to the following adjustments:

1. Quota volumes shall be calculated as follows:
 - (a) If there is no corresponding tariff rate quota ("TRQ") in the Agreement on Trade in Goods between Iceland, the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland ("Interim Agreement"), the quota volume shall be reduced pro rata according to the remaining number of days in the quota period.
 - (b) If there is a corresponding TRQ in the Interim Agreement, the quota volume shall be calculated (subject to deductions as set out in paragraph 2) as:
 - (i) The whole quota volume under the Interim Agreement, plus:
 - (ii) The difference between the quota volume under the Interim Agreement and the quota volume under this Agreement, reduced pro rata according to the remaining number of days in the quota period of the TRQ under this Agreement.
2. If there is a corresponding TRQ in the Interim Agreement, volumes correctly deducted from the corresponding quota under the Interim Agreement shall also be counted as deductions from the quota volume under this Agreement.
3. Auctioning and licensing for the first quota period under this Agreement shall, as far as possible take place 6 weeks before, and at the latest 14 days before, the entry into force or earlier provisional application of this Agreement. For greater certainty, allocations of quota entitlements to economic operators which have been correctly made under the Interim Agreement (whether by auctioning, licensing or any other method) may remain effective for the purposes of this Agreement.
4. For the purposes of paragraphs 1 and 2 above, in relation to any TRQ under this Agreement ("new TRQ"), there is considered to be a corresponding TRQ under the Interim Agreement ("old TRQ") if those TRQs apply to the same tariff lines and no other TRQ applies to those tariff lines under either agreement in respect of imports into the importing Party from the exporting Party on any day forming part of the quota period for the new TRQ or the old TRQ. For greater certainty, this paragraph is applied on the basis of the tariff lines that the new TRQ and the old TRQ would cover during the calendar year of entry into force.

ANNEX VII

**REFERRED TO IN PARAGRAPH 7 OF ARTICLE 2.20 (ANNEXES)
OF SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN
GOODS) OF CHAPTER 2 (TRADE IN GOODS)**

ANNEX VII

BILATERAL ANNEX BETWEEN NORWAY AND THE UNITED KINGDOM ON TRANSIT OF FISH AND FISHERY PRODUCTS

REFERRED TO IN PARAGRAPH 7 OF ARTICLE 2.20 (ANNEXES) OF SECTION 2.1 (GENERAL PROVISIONS ON TRADE IN GOODS) OF CHAPTER 2 (TRADE IN GOODS)

ARTICLE 1

This Annex applies in respect of fish and fishery products from catches taken by fishing vessels flying the flag of the United Kingdom and landed directly to an approved agent in Norway. For the avoidance of doubt, this Annex shall not apply to Iceland.

ARTICLE 2

For the purposes of this Annex:

“approved agent” means an entity approved by the Norwegian Directorate of Fisheries as an agent that may receive landings of fish intended for transit after landing in Norway.

ARTICLE 3

Fish and fishery products to which this Annex applies and which are intended for transit after landing in Norway under the terms of this Annex, and in respect of which the vessel has given prior notice to the Directorate of Fisheries in accordance with the information requirements and time limits specified by Norwegian authorities, shall not be subject to any requirement with the effect that they must be sold prior to exportation, including any requirement of first sale through, or with, the approval of a licenced fish sales organisations. Fish and fishery products which are intended for the transit arrangement shall not be cleared for free circulation in Norway and shall comply with Norway’s customs legislation for carriage of goods.

ARTICLE 4

Requirements for prior notice and requirements for approval of agents shall not be introduced or applied in a manner that would constitute a disguised restriction on the right to utilise the transit arrangement.

ANNEX VIII

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF
SECTION 2.2 (TECHNICAL BARRIERS TO TRADE) OF
CHAPTER 2 (TRADE IN GOODS)

ANNEX VIII

MOTOR VEHICLES AND EQUIPMENT AND PARTS THEREOF

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF SECTION 2.2 (TECHNICAL BARRIERS TO TRADE) OF CHAPTER 2 (TRADE IN GOODS)

ARTICLE 1

Definitions

1. For the purposes of this Annex:
 - (a) “WP.29” means the World Forum for Harmonisation of Vehicle Regulations within the framework of the United Nations Economic Commission for Europe (UNECE);
 - (b) “1958 Agreement” means the Agreement Concerning the Adoption of Harmonized Technical United Nations Regulations for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles and the Conditions for Reciprocal Recognition of Approvals Granted on the Basis of these United Nations Regulations, done at Geneva on 20 March 1958, administered by WP.29, and all subsequent amendments and revisions thereof;
 - (c) “1998 Agreement” means the Agreement concerning the Establishing of Global Technical Regulations for Wheeled Vehicles, Equipment and Parts which can be Fitted and/or be Used on Wheeled Vehicles, done at Geneva on 25 June 1998, administered by WP.29, and all subsequent amendments and revisions thereof;
 - (d) “UN Regulations” means Regulations adopted in accordance with the 1958 Agreement;
 - (e) “GTR” means a Global Technical Regulation established and placed on the Global Registry in accordance with the 1998 Agreement;
 - (f) “HS 2017” means the 2017 edition of the Harmonized System Nomenclature issued by the World Customs Organization;
 - (g) “type-approval” means the procedure whereby an approval authority certifies that a type of vehicle, system, component or separate technical unit satisfies the relevant administrative provisions and technical requirements; and
 - (h) “type-approval certificate” means the document whereby an approval authority officially certifies that a type of vehicle, system, component or separate technical unit is type-approved.

2. Terms referred to in this Annex shall have the same meaning as they have in the 1958 Agreement or in Annex 1 to the WTO Agreement on Technical Barriers to Trade (TBT Agreement).

ARTICLE 2

Product Scope

This Annex applies to the trade between the Parties of all categories of motor vehicles, equipment and parts thereof, as defined in Paragraph 1.1. (Definitions of vehicles) of UNECE Consolidated Resolution on the Construction of Vehicles (R.E.3)¹, falling under, *inter alia*, Chapters 40, 84, 85, 87 and 94 of HS 2017 (hereinafter referred to as “products covered”).

ARTICLE 3

Objectives

With regard to the products covered, the objectives of this Annex are to:

- (a) eliminate and prevent any unnecessary technical barriers to bilateral trade;
- (b) promote the compatibility and convergence of regulations based on international standards;
- (c) promote the recognition of approvals based on approval schemes applied under the agreements administered by WP.29;
- (d) reinforce competitive market conditions based on principles of openness, non-discrimination and transparency;
- (e) promote high levels of protection of human health, safety and the environment; and
- (f) maintain co-operation on issues of mutual interest to foster continued mutually beneficial development in trade.

ARTICLE 4

Relevant International Standards

The Parties recognise that WP.29 is the relevant international standardising body and that UN Regulations and GTRs under the 1958 Agreement and 1998

¹ ECE/TRANS/WP.29/78/Rev.6 of 11 July 2017.

Agreement are relevant international standards for the products covered by this Annex.

ARTICLE 5

Regulatory Convergence Based on Relevant International Standards

1. No Party shall introduce or maintain any domestic technical regulation, marking, or conformity assessment procedure diverging from UN Regulations or GTRs in areas covered by such Regulations or GTRs, including where the relevant UN Regulations or GTRs have not been completed but their completion is imminent, unless there are substantiated reasons why a specific UN Regulation or GTR is an ineffective or inappropriate means for the fulfilment of legitimate objectives pursued, for example, in the areas of road safety or the protection of the environment or human health.
2. A Party which introduces a divergent domestic technical regulation, marking, or conformity assessment procedure as referred to in paragraph 1, shall at the request of another Party, identify the parts of the domestic technical regulation, marking, or conformity assessment procedure which substantially diverge from the relevant UN Regulations or GTRs and provide justification for the divergence.
3. Each Party shall systematically consider applying UN Regulations adopted after the entry into force of this Agreement, and shall inform each other of any changes regarding the implementation of those UN Regulations in its respective domestic legal system following the protocol established under the 1958 Agreement² and in line with Article 8 (Cooperation).
4. Insofar as a Party has introduced or maintains domestic technical regulations, markings or conformity assessment procedures that diverge from UN Regulations or GTRs as permitted by paragraph 1, that Party shall review those domestic technical regulations, markings or conformity assessment procedures at regular intervals, preferably not exceeding five years, with a view to increasing their convergence with the relevant UN Regulations or GTRs. When reviewing their domestic technical regulations, markings and conformity assessment procedures, each Party shall consider whether the justification for the divergence still exists. The outcome of these reviews, including any scientific and technical information used, shall be notified to the other Parties upon their request.
5. Each Party shall refrain from introducing or maintaining domestic technical regulations, markings, or conformity assessment procedures which have the effect of prohibiting, restricting or increasing the burden for the importation and putting into service on their domestic market, of products type-approved

² Iceland shall not be required to follow the protocol established under the 1958 Agreement when informing the UK under this paragraph of any changes regarding the implementation of those UN Regulations that pertain to the domestic legal system of Iceland.

under UN Regulations for the areas covered by those UN Regulations unless such domestic technical regulations, markings or conformity assessment procedures are explicitly provided for by those UN Regulations.

ARTICLE 6

Type Approval and Market Surveillance

1. Each Party shall accept on its market products which are covered by a valid UN type-approval certificate as compliant with its domestic technical regulations, markings and conformity assessment procedures, without requiring any further testing or marking to verify or attest compliance with any requirement covered by the UN type approval certificate concerned. In the case of vehicle approvals, the UN Universal International Whole Vehicle Type Approval (U-IWVTA) shall be considered valid in respect of the requirements covered by the U-IWVTA. UN type-approval certificates issued by a Party can only be considered valid if that Party has acceded to the relevant UN Regulations.
2. Each Party shall only be required to accept valid UN type-approval certificates issued pursuant to the latest version of the UN Regulations it has acceded to.
3. For the purpose of paragraph 1, the following shall be considered sufficient proof of the existence of a valid UN type-approval:
 - (a) for whole vehicles, a valid UN Declaration of Conformance certifying compliance with a U-IWVTA;
 - (b) for equipment and parts, a valid UN type-approval mark affixed to the product; or
 - (c) for equipment and parts to which a UN type-approval mark cannot be affixed, a valid UN type-approval certificate.
4. For the purpose of conducting market surveillance, the competent authorities of a Party may verify that the products covered comply, as appropriate, with:
 - (a) all the domestic technical regulations of that Party; or
 - (b) the UN Regulations with which compliance has been attested, in accordance with this Article, by a valid UN Declaration of Conformance certifying compliance with a U-IWVTA in the case of whole vehicles, or by a valid UN type-approval mark affixed to the product or a valid UN type-approval certificate in the case of equipment and parts.

Such verifications shall be carried out by random sampling in the market and in accordance with the technical regulations referred to in points subparagraphs (a) or (b), as the case may be.

5. The Parties shall endeavour to co-operate in the field of market surveillance to support the identification and addressing of non-conformities of vehicles, systems, components or separate technical units.
6. A Party may take any appropriate measures with respect to vehicles, systems, components or separate technical units that present a serious risk to the health or safety of persons or with regard to other aspects of the protection of public interests, or that otherwise do not comply with applicable requirements. Such measures may include:
 - (a) prohibiting or restricting the making available on the market; and
 - (b) the registration or the entry into service of the vehicles, systems, components or separate technical units concerned, or withdrawing or recalling them from the market.

A Party that adopts or maintains such measures shall promptly inform the other Parties of those measures and, at the request of another Party, shall provide its reasons for adopting those measures.

ARTICLE 7

Products with New Technologies or New Features

1. No Party shall refuse or restrict the access to its market of a product that is covered by this Annex and that has been approved by the exporting Party on the grounds that the product incorporates a new technology or a new feature that the importing Party has not yet regulated, unless it can demonstrate that it has reasonable grounds for believing that the new technology or new feature creates a risk for human health, safety or the environment.
2. If a Party decides to refuse access to its market or requires the withdrawal from its market of a product of another Party covered by this Annex on the grounds that it incorporates a new technology or a new feature creating a risk for human health, safety or the environment, it shall promptly notify that decision to the other Parties and to the economic operator or operators concerned. This notification shall include all relevant scientific or technical information taken into account in the decision.

ARTICLE 8

Co-operation

1. In order to further facilitate trade in motor vehicles, their parts and equipment, and to prevent market access problems, while ensuring human health, safety and environmental protection, the Parties shall endeavour to co-operate and to exchange information as appropriate.

2. Areas of co-operation under this Article may include in particular:
- (a) the development and establishment of technical regulations or related standards;
 - (b) the exchange, to the extent possible, of research, information and results linked to the development of new vehicle safety regulations or related standards, advanced emission reduction, and emerging vehicle technologies;
 - (c) the exchange of available information on the identification of safety-related or emission-related defects and non-compliance with technical regulations; and
 - (d) the promotion of greater international harmonisation of technical requirements through multilateral fora, such as the 1958 Agreement and the 1998 Agreement, including through co-operation in the planning of initiatives in support of such harmonisation.
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ANNEX IX

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF SECTION
2.2 (TECHNICAL BARRIERS TO TRADE) OF CHAPTER 2 (TRADE IN
GOODS)

ANNEX IX

MEDICINAL PRODUCTS

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF SECTION 2.2 (TECHNICAL BARRIERS TO TRADE) OF CHAPTER 2 (TRADE IN GOODS)

ARTICLE 1

Definitions

1. For the purposes of this Annex:
 - (a) “authority” means an authority of a Party as listed in Appendix 1;
 - (b) “Good Manufacturing Practice” or “GMP” means that part of quality assurance which ensures that products are consistently produced and controlled in accordance with the quality standards appropriate for their intended use and as required by the applicable marketing authorisation or product specifications, as listed in Appendix 2;
 - (c) “inspection” means an evaluation of a manufacturing facility to determine whether such manufacturing facility is operating in compliance with Good Manufacturing Practice and/or commitments made as part of the approval to market a product, which is conducted in accordance with the laws, regulations and administrative provisions of the relevant Party, and includes pre-marketing and post-marketing inspection; and
 - (d) “official GMP document” means a document issued by an authority of a Party following the inspection of a manufacturing facility, including, for example, inspection reports, certificates attesting the compliance of a manufacturing facility with GMP, or a GMP non-compliance statement.

ARTICLE 2

Scope

The provisions of this Annex apply to medicinal products as listed in Appendix 3.

ARTICLE 3

Objectives

1. With regard to the products covered by this Annex as outlined in Article 2, the objectives of this Annex are:

- (a) to facilitate the availability of medicines within each Party;
- (b) to set out the conditions for the recognition of inspections and for the exchange and acceptance of official GMP documents between the Parties; and
- (c) to promote public health by safeguarding patient safety and animal health and welfare, as well as to protect high levels of consumer and environmental protection, where relevant, by promoting regulatory approaches in line with the relevant international standards.

ARTICLE 4

International Standards

The relevant standards for the products covered by this Annex shall ensure a high level of protection of public health in line with standards, practices and guidelines developed by the World Health Organization (WHO), the Organization for Economic Cooperation and Development (OECD), the International Council for Harmonisation of Technical Requirements for Pharmaceuticals for Human Use (ICH), and the International Cooperation on Harmonisation of Technical Requirements for Registration of Veterinary Medicinal Products (VICH).

ARTICLE 5

Recognition of Inspections and Acceptance of Official GMP Documents

1. A Party shall recognise inspections carried out by another Party and shall accept official GMP documents issued by another Party in accordance with the laws, regulations and technical guidelines listed in Appendix 2.
2. An authority of a Party may in specific circumstances opt not to accept an official GMP document issued by an authority of another Party for manufacturing facilities located within the issuing authority's Party. Examples of such circumstances include the indication of material inconsistencies or inadequacies in an inspection report, quality defects identified in post-market surveillance or other specific evidence of serious concern in relation to product quality or patient safety. Each Party shall ensure that where an authority of a Party opts not to accept an official GMP document issued by an authority of another Party, that authority notifies the relevant authority of the Party concerned of the reasons for not accepting the document and may request clarification from the authority of the Party concerned. The relevant Party shall ensure that its authority endeavours to respond to the request for clarification in a timely manner.
3. A Party may accept official GMP documents issued by an authority of another Party for manufacturing facilities located outside the issuing authority's Party.

4. Each Party may determine the terms and conditions under which it accepts official GMP documents issued under paragraph 3.

ARTICLE 6

Exchange of Official GMP Documents

1. Each Party shall ensure that if an authority of a Party requests an official GMP document from the authority of another Party, the authority of the Party concerned shall endeavour to transmit the document within 30 calendar days of the date of the request.
2. Each Party shall treat the information in a document obtained pursuant to paragraph 1 as confidential. This shall not prevent disclosure of such information which may be required under national law.

ARTICLE 7

Safeguards

1. Each Party has the right to conduct its own inspection of manufacturing facilities that have been certified as compliant by another Party.
2. Each Party shall ensure that, prior to conducting an inspection under paragraph 1, the authority of the Party that intends to conduct the inspection notifies the relevant authority of the Party concerned of the inspection in writing, stating the reasons for conducting its own inspection. The authority of the Party that intends to conduct the inspection shall endeavour to notify the authority of the Party concerned in writing at least 30 days before a proposed inspection, but may provide a shorter notice in urgent situations. The authority of the Party concerned may join the inspection.

ARTICLE 8

Changes to Applicable Laws and Regulations

1. Each Party shall notify the other Parties at least 60 days before adopting any new measures or changes relating to Good Manufacturing Practice concerning any of the relevant laws, regulations and technical guidelines listed in Appendix 2.
2. The Parties shall exchange all the necessary information, including changes to their respective laws, regulations, technical guidelines or inspection procedures relating to Good Manufacturing Practice so that each Party can consider whether the conditions for the recognition of inspections and acceptance of official GMP documents pursuant to paragraph 1 of Article 5 (Recognition of Inspections and Acceptance of Official GMP Documents) continue to exist.

3. If as a result of any of the new measures or changes referred to in paragraph 1, a Party considers that it can no longer recognise inspections or accept official GMP documents issued by another Party, it shall notify the Party concerned of its intention to apply Article 9 (Suspension) and the Parties shall enter into consultations via the Sub-Committee on Technical Barriers to Trade.
4. Any notification under this Article shall be done via the designated contact.

ARTICLE 9

Suspension

1. Without prejudice to paragraph 2 of Article 5 (Recognition of Inspections and Acceptance of Official GMP Documents), each Party has the right to suspend totally or partially the recognition of inspections and acceptance of official GMP documents of another Party pursuant to paragraph 1 of Article 5 for all or some of the products listed in Appendix 3. That right shall be exercised in an objective and reasoned manner. The Party exercising such right shall notify the Party concerned and provide a written justification. A Party shall continue to accept official GMP documents of the Party concerned issued prior to such suspension, unless the Party decides otherwise on the basis of health or safety considerations.
2. Where, following consultations referred to in paragraph 3 of Article 8 (Changes to Applicable Laws and Regulations), a Party nevertheless suspends the recognition of inspections and acceptance of official GMP documents pursuant to paragraph 1 of Article 5 (Recognition of Inspections and Acceptance of Official GMP Documents), it may do so in accordance with paragraph 1 not earlier than 60 days after the commencement of the consultations. During that 60-day period, the Parties shall continue to recognise inspections and accept official GMP documents issued by an authority of the Party concerned.
3. Where recognition of inspections and acceptance of official GMP documents pursuant to paragraph 1 of Article 5 (Recognition of Inspections and Acceptance of Official GMP Documents) is suspended, at the request of a Party, the Parties shall discuss the matter via the Sub-Committee on Technical Barriers to Trade and they shall make every effort to consider possible measures that would enable the recognition of inspections and acceptance of official GMP documents to be restored.

ARTICLE 10

Regulatory Co-operation

1. The Parties shall endeavour to consult one another, as permitted by their respective law, on proposals to introduce significant changes to technical regulations or inspection procedures, including those that affect how documents from another Party are recognised in accordance with Article 5 (Recognition of Inspections and Acceptance of Official GMP Documents) and, where appropriate,

to provide the opportunity to comment on such proposals, without prejudice to Article 8 (Changes to Applicable Laws and Regulations).

2. The Parties shall endeavour to co-operate with a view to strengthening, developing and promoting the adoption and implementation of internationally agreed scientific or technical guidelines including, where feasible, through the presentation of joint initiatives, proposals and approaches in the relevant international organisations and bodies referred to in Article 4 (International Standards).

ARTICLE 11

Amendments to Appendices

The Joint Committee shall have the power to amend Appendix 1 in order to update the list of authorities, Appendix 2 in order to update list of applicable laws and regulations and technical guidelines, and Appendix 3 in order to update the list of covered products.

ARTICLE 12

Non-Application of Dispute Settlement

Chapter 16 (Dispute Settlement) of this Agreement does not apply in respect of disputes regarding the interpretation and application of this Annex.

APPENDIX 1

AUTHORITIES OF THE PARTIES

ICELAND AND NORWAY

Country	For medicinal products for human use	For medicinal products for veterinary use
Norway	The Norwegian Medicines Agency. Statens legemiddelverk.	The Norwegian Medicines Agency. Statens legemiddelverk.
Iceland	The Icelandic Medicines Agency. Lyfjastofnun.	The Icelandic Medicines Agency. Lyfjastofnun.

UNITED KINGDOM

Medicines and Healthcare Products Regulatory Agency Veterinary.

Medicines Directorate.

APPENDIX 2

LIST OF APPLICABLE LAWS, REGULATIONS AND TECHNICAL GUIDELINES RELATING TO GOOD MANUFACTURING PRACTICE

FOR ICELAND AND NORWAY:

Directive 2001/83/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to medicinal products for human use;¹

Directive 2001/82/EC of the European Parliament and of the Council of 6 November 2001 on the Community code relating to veterinary medicinal products;²

Directive 2001/20/EC of European Parliament and of the Council of 4 April 2001 on the approximation of the laws, regulations and administrative provisions of the Member States relating to the implementation of good clinical practice in the conduct of clinical trials on medicinal products for human use;³

Regulation (EU) 536/2014 of 16 April 2014 on clinical trials on medicinal products for human use, and repealing Directive 2001/20/EC;⁴

Regulation (EC) No 726/2004 of the European Parliament and of the Council of 31 March 2004 laying down Community procedures for the authorisation and supervision of medicinal products for human and veterinary use and establishing a European Medicines Agency;⁵

Regulation (EC) No 1394/2007 of the European Parliament and of the Council of 13 November 2007 on advanced therapy medicinal products and amending Directive 2001/83/EC and Regulation (EC) No 726/2004;⁶

Commission Directive 2003/94/EC of 8 October 2003 laying down the principles

¹ OJ L 311, 28.11.2001, p. 67.

² OJ L 311, 28.11.2001, p. 1.

³ OJ L 121, 1.5.2001, p. 34.

⁴ OJ L 158, 27.5.2014, p. 1.

⁵ OJ L 136, 30.4.2004, p. 1

⁶ OJ L 324, 10.12.2007, p. 121.

and guidelines of good manufacturing practice in respect of medicinal products for human use and investigational medicinal products for human use;⁷

Commission Directive 91/412/EEC of 23 July 1991 laying down the principles and guidelines of good manufacturing practice for veterinary medicinal products;⁸

Commission Directive (EU) 2017/1572 of 15 September 2017 supplementing Directive 2001/83/EC of the European Parliament and of the Council as regards the principles and guidelines of good manufacturing practice for medicinal products for human use;⁹

Commission Delegated Regulation (EU) 1252/2014 of 28 May 2014 of the European Parliament and of the Council with regard to principles and guidelines of good manufacturing practice for active substances for medicinal products for human use;¹⁰

Commission Delegated Regulation (EU) 2017/1569 of 23 May 2017 supplementing Regulation (EU) No 536/2014 of the European Parliament and of the Council by specifying principles of and guidelines for good manufacturing practice for investigational medicinal products for human use and arrangements for inspections;¹¹

Current version of the Guide to good manufacturing practice contained in volume IV of Rules governing medicinal products in the European Union and compilation of the community procedures on inspections and exchange of information; and

For Norway, all legal acts are implemented into Act of 4 December 1992 nr. 192 on Medicinal Products and Regulation 2 November 2004 nr. 1441 on Manufacturing and Import of Medicinal Products.

⁷ OJ L 262, 14.10.2003, p. 22.

⁸ OJ L 228, 17.8.1991, p. 70.

⁹ OJ L 238, 16.9.2017, p. 44.

¹⁰ OJ L 337, 25.11.2014, p. 1.

¹¹ OJ L 238, 16.9.2017, p. 12.

FOR THE UNITED KINGDOM:

The Human Medicines Regulations 2012 (SI 2012/1916);

The Medicines for Human Use (Clinical Trials) Regulations 2004 (SI2004/1031);

The Veterinary Medicines Regulations 2013 (SI 2013/2033);

Regulations on good manufacturing practice made under regulation B17, and guidelines on good manufacturing practice published pursuant to regulation C17, of the Human Medicines Regulations 2012; and

The principles and guidelines on good manufacturing practice applicable for the purposes of Schedule 2 to the Veterinary Medicines Regulations 2013.

APPENDIX 3

COVERED PRODUCTS

MEDICINAL PRODUCTS FOR HUMAN USE AND VETERINARY USE:

- marketed medicinal products for human or veterinary use, including marketed biological and immunological products for human and veterinary use;
 - advanced therapy medicinal products;
 - active pharmaceutical ingredients for human or veterinary use; and
 - investigational medicinal products.
-

ANNEX X

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF SECTION
2.2 (TECHNICAL BARRIERS TO TRADE) OF CHAPTER 2 (TRADE IN
GOODS)

ANNEX X

CHEMICALS

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF SECTION 2.2 (TECHNICAL BARRIERS TO TRADE) OF CHAPTER 2 (TRADE IN GOODS)

ARTICLE 1

Definition

For the purposes of this Annex:

- (a) “responsible authorities” means:
 - (i) For Iceland and Norway: the government of Iceland and the government of Norway; and
 - (ii) For the United Kingdom: the government of the United Kingdom.
- (b) “UN GHS” means the United Nations Globally Harmonized System of Classification and Labelling of Chemicals.

ARTICLE 2

Scope

This Annex applies to the trade, regulation, import and export of chemicals between Iceland, Norway, and the United Kingdom in respect of their registration, evaluation, authorisation, restriction, approval, classification, labelling and packaging.

ARTICLE 3

Objectives

- 1. The objectives of this Annex are to:
 - (a) facilitate the trade of chemicals and related products between the Parties;
 - (b) ensure high levels of protection for the environment, and human and animal health; and
 - (c) provide for cooperation between the responsible authorities of Iceland, Norway and United Kingdom.

2. The Parties acknowledge that the commitments made under this Annex do not prevent a Party from setting its own priorities on chemicals regulation, including establishing its own levels of protection in respect of the environment, and human and animal health.

ARTICLE 4

Relevant International Organisations and Bodies

The Parties recognise that international organisations and bodies, in particular the OECD and the Sub-Committee of Experts on the Globally Harmonized System of Classification and Labelling of Chemicals (SCEGHS) of the United Nations Economic and Social Council (ECOSOC), are relevant for developing scientific and technical guidelines with respect to chemicals.

ARTICLE 5

Participation in Relevant International Organisations and Bodies, and Regulatory Developments

1. The Parties shall actively contribute to the development of the scientific or technical guidelines referred to in Article 4 (Relevant International Organisations and Bodies) with respect to the assessment of hazards and risks of chemicals and the formats for documenting the results of such assessments.
2. Each Party shall implement any guidelines issued by the international organisations and bodies referred to in Article 4 (Relevant International Organisations and Bodies), unless those guidelines would be ineffective or inappropriate for the achievement of that Party's legitimate objectives.

ARTICLE 6

Classification and Labelling of Chemicals

1. Each Party shall implement the UN GHS as comprehensively as it considers feasible within its respective system, including for chemicals that are not within the scope of this Annex, except where there are specific reasons to apply a different labelling system for particular chemical products in their finished state intended for the final user. Each Party shall periodically update its implementation based on the regularly issued revisions of the UN GHS.
2. Where the responsible authority of a Party intends to classify individual substances in accordance with its respective rules and procedures, it shall give the responsible authority of another Party the possibility of expressing its views in accordance with those respective rules and procedures within the applicable timelines.

3. Each Party shall make information about its procedures related to the classification of substances publicly available in accordance with its respective rules and procedures. Each Party shall endeavour to respond to comments received from another Party pursuant to paragraph 2.
4. Nothing in this Article shall oblige a Party to achieve any particular outcome regarding its implementation of the UN GHS or regarding the classification of a given substance, or to advance, suspend or delay its respective procedures and decision-making processes.

ARTICLE 7

Cooperation

1. The Parties recognise that voluntary cooperation on chemicals regulation can facilitate trade in ways that benefit consumers, businesses and the environment and that contribute to enhancing the protection of human and animal health.
2. The Parties commit to facilitating the exchange of non-confidential information between their responsible authorities, including through cooperation on electronic formats and tools used to store data.
3. The Parties shall cooperate where appropriate with a view to strengthening, developing and promoting the adoption and implementation of internationally agreed scientific or technical guidelines, including, where feasible, through the presentation of joint initiatives, proposals and approaches in the relevant international organisations and bodies, in particular those referred to in Article 4 (Relevant International Organisations and Bodies).
4. The Parties shall cooperate, if considered beneficial by the Parties, with regard to the dissemination of data related to chemicals safety, and shall make such information available to the public with the objective of ensuring easy access to and the comprehensibility of that information by different target groups. Upon request of a Party, the Party subject to the request shall provide available non-confidential information on chemicals safety to the requesting Party.
5. If a Party so requests and another Party agrees to do so, the Parties which agree to do so shall enter into consultations on scientific information and data in the context of new and emerging issues related to the hazards or risks posed by chemicals to human health or the environment, with a view to creating a common pool of knowledge and, if feasible, and to the extent possible, promoting a common understanding of the science related to such issues.

ARTICLE 8

Information Exchange

The Parties shall cooperate and exchange information with respect to any issue relevant for the implementation of this Annex within the Sub-Committee on Technical Barriers to Trade.

ANNEX XI

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF SECTION
2.2 (TECHNICAL BARRIERS TO TRADE) OF CHAPTER 2 (TRADE IN
GOODS)

ANNEX XI

ORGANIC PRODUCTS

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF SECTION 2.2 (TECHNICAL BARRIERS TO TRADE) OF CHAPTER 2 (TRADE IN GOODS)

ARTICLE 1

Objective and Scope

1. The objective of this Annex is to set out the provisions and procedures for fostering trade in organic products in accordance with the principles of non-discrimination and reciprocity, by means of the recognition of equivalence by the Parties of their respective laws and regulations.
2. This Annex applies to the organic products listed in Appendix 1 and Appendix 2 which comply with the laws and regulations listed in Appendix 3 or 4¹. The Joint Committee shall have the power to amend Appendix 1, through 4.

ARTICLE 2

Definitions

For the purposes of this Annex:

- (a) “competent authority” means an official agency that has jurisdiction over the laws and regulations listed in Appendix 3 or Appendix 4 and is responsible for the implementation of this Annex;
- (b) “control authority” means an authority on which the competent authority has conferred, in whole or in part, its competence for inspections and certifications in the field of organic production in accordance with the laws and regulations listed in Appendix 3 or Appendix 4;
- (c) “control body” means an entity recognised by the competent authority to carry out inspections and certifications in the field of organic production in accordance with the laws and regulations listed in Appendix 3 or Appendix 4; and

¹ The provisions contained in this Annex shall apply to Iceland, except for the provisions concerning live animals, other than fish and aquaculture animals, and animal products such as ova, embryo and semen.

- (d) “equivalence” means the capability of different laws, regulations and requirements, as well as inspection and certification systems, of meeting the same objectives.

ARTICLE 3

Recognition of Equivalence

1. With respect to products listed in Appendix 1, Iceland and Norway shall recognise the laws and regulations of the United Kingdom listed in Appendix 3 as equivalent to the laws and regulations of Iceland and Norway listed in Appendix 4.
2. With respect to products listed in Appendix 2, the United Kingdom shall recognise the laws and regulations of Iceland and Norway listed in Appendix 4 as equivalent to the United Kingdom’s laws and regulations listed in Appendix 3.
3. In view of the date of application of 1 January 2022 of Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No 834/2007 (the “Council Regulation”), the recognition of equivalence referred to in paragraphs 1 and 2 shall be reassessed by each Party after both:
 - (a) a decision on reassessment is taken under Article 3 (Recognition of Equivalence) of Annex TBT-4 (Organic Products) of the UK-EU TCA; and
 - (b) a decision is taken on the application of the Council Regulation to EEA EFTA under the EEA Agreement.

If, as a result of the reassessment under this paragraph equivalence is not confirmed by a Party, recognition of equivalence shall be suspended.
4. Without prejudice to paragraph 3, in the event of the modification, revocation or replacement of the laws and regulations listed in Appendix 3 or Appendix 4 of this Annex XI (Organic Products), the new rules shall be considered equivalent to another Party’s rules unless a Party objects in accordance with the procedure set out in paragraphs 5 and 6.
5. If, following the receipt of further information from another Party that it has requested, a Party considers that the laws, regulations or administrative procedures or practices of another Party no longer meet the requirements for equivalence, that Party shall issue a reasoned request to the Party concerned to amend the relevant laws, regulations or administrative procedures or practices, and shall provide the Party concerned with an adequate period, which shall not be less than three months, for ensuring equivalence.
6. If, following the expiry of the period in paragraph 5, the Party concerned still considers that the requirements for equivalence are not met, it may take a decision to unilaterally suspend the recognition of equivalence of the relevant laws and

regulations listed in Appendix 3 or Appendix 4, as regards the relevant organic products listed in Appendix 1 or Appendix 2.

7. A decision to unilaterally suspend the recognition of equivalence of the laws and regulations listed in Appendix 3 or Appendix 4, as regards the relevant organic products listed in Appendix 1 or Appendix 2 may also be taken, following the expiry of a notice period of three months, where a Party has not provided the information required under Article 6 (Exchange of Information) or does not agree to a peer review under Article 7 (Peer Reviews).
8. Where recognition of equivalence is suspended in accordance with this Article 3 (Recognition of Equivalence),, at the request of a Party, the Parties shall discuss the matter within the Sub-Committee on Technical Barriers to Trade and they shall make every effort to consider possible measures that would enable recognition of equivalence to be restored.
9. With respect to products not listed in Appendix 1 or Appendix 2, equivalence shall be discussed by the Sub-Committee on Technical Barriers to Trade at the request of a Party.

ARTICLE 4

Import and Placing on the Market

1. Iceland and Norway shall accept the import into Iceland and Norway of the products listed in Appendix 1, and the placing of those products on the market as organic products, provided that those products comply with the laws and regulations of the United Kingdom listed in Appendix 3 and are accompanied by a certificate of inspection issued by a control body recognised by the United Kingdom and indicated to Iceland and Norway as referred to in paragraph 3.
2. The United Kingdom shall accept the import into the United Kingdom of the products listed in Appendix 2, and the placing of those products on the market as organic products, provided that those products comply with the laws and regulations of Iceland and Norway listed in Appendix 4 and are accompanied by a certificate of inspection issued by a control body recognised by Iceland and Norway and indicated to the United Kingdom as referred to in paragraph 3.
3. Each Party recognises the control authorities or control bodies indicated by another Party as responsible for performing the relevant controls as regards organic products covered by the recognition of equivalence as referred to in Article 3 (Recognition of Equivalence) and for issuing the certificate of inspection as referred to in paragraphs 1 and 2 with a view to their import into and placing on the market within another Party.
4. The importing Party, in cooperation with the Party concerned, shall assign code numbers to each relevant control authority and control body indicated by the Party concerned.

ARTICLE 5

Labelling

1. Products imported into a Party in accordance with this Annex shall meet the requirements for labelling set out in the laws and regulations of the importing Party listed in Appendix 3 and Appendix 4. Those products may bear the organic logos of Iceland or Norway, any United Kingdom organic logo or a combination of these logos, as set out in the relevant laws and regulations, provided that those products comply with the labelling requirements for the respective logo or logos.
2. The Parties undertake to avoid any misuse of the terms referring to organic production in relation to organic products that are covered by the recognition of equivalence under this Annex.
3. The Parties undertake to protect, against any misuse or imitation, the organic logos of Iceland and Norway and any United Kingdom organic logo set out in the relevant laws and regulations. The Parties shall ensure that the organic logos of Iceland and Norway and any United Kingdom organic logo are used only for the labelling, advertising or commercial documents of organic products that comply with the laws and regulations listed in Appendix 3 and Appendix 4.

ARTICLE 6

Exchange of Information

1. The Parties shall exchange all relevant information with respect to the implementation and application of this Annex. In particular, by 31 March of the second year following the entry into force of this Agreement, and by 31 March of each following year, each Party shall send to the other:
 - (a) a report that contains information with respect to the types and quantities of organic products exported under this Annex, covering the period from January to December of the previous year;
 - (b) a report on the monitoring and supervisory activities carried out by its competent authorities, the results obtained, and the corrective measures taken, covering the period from January to December of the previous year; and
 - (c) details of observed irregularities and infringements of the laws and regulations listed in Appendix 3 or Appendix 4, as relevant.
2. Each Party shall inform the other Parties without delay of:
 - (a) any update to the list of its competent authorities, control authorities and control bodies, including the relevant contact details (in particular the address and the internet address);

- (b) any changes or repeals it intends to make in respect of laws or regulations listed in Appendix 3 or Appendix 4, any proposals for new laws or regulations or any relevant proposed changes to administrative procedures and practices related to organic products covered by this Annex; and
- (c) any changes or repeals it has adopted in respect of laws or regulations listed in Appendix 3 or Appendix 4, any new legislation or relevant changes to administrative procedures and practices related to organic products covered by this Annex.

ARTICLE 7

Peer Reviews

1. Following advance notice of at least six months, each Party shall permit officials or experts designated by another Party to conduct peer reviews within the first Party to verify that the relevant control authorities and control bodies are carrying out the controls required to implement this Annex.
2. Each Party shall cooperate with and assist the other Parties, to the extent permitted under the applicable law, in carrying out the peer reviews referred to in paragraph 1, which may include visits to offices of relevant control authorities and control bodies, processing facilities and certified operators.

APPENDIX 1

ORGANIC PRODUCTS FROM THE UNITED KINGDOM FOR WHICH ICELAND AND NORWAY RECOGNISE EQUIVALENCE

Description	Comments
Unprocessed plant products	
Live animals or unprocessed animal products ²	Includes honey
Aquaculture products and seaweeds	
Processed agricultural products for use as food	
Processed agricultural products for use as feed	
Seeds and propagating material	

The organic products listed in this Appendix shall be unprocessed agricultural or aquaculture products produced in the United Kingdom or processed agricultural products for use as food or feed that have been processed in the United Kingdom with ingredients that have been grown in the United Kingdom or that have been imported into the United Kingdom in accordance with United Kingdom laws and regulations.

² See footnote in paragraph 2 of Article 1 (Objective and Scope) of this Annex.

APPENDIX 2

**ORGANIC PRODUCTS FROM ICELAND AND NORWAY FOR WHICH THE
UNITED KINGDOM RECOGNISES EQUIVALENCE**

Description	Comments
Unprocessed plant products	
Live animals or unprocessed animal products ³	Includes honey
Aquaculture products and seaweeds	
Processed agricultural products for use as food	
Processed agricultural products for use as feed	
Seeds and propagating material	

The organic products listed in this Appendix shall be unprocessed agricultural or aquaculture products produced in Iceland or Norway or processed agricultural products for use as food or feed that have been processed in Iceland or Norway with ingredients that have been grown in Iceland or Norway or that have been imported into Iceland or Norway in accordance with the laws and regulations in Iceland or Norway.

³ See footnote in paragraph 2 of Article 1 (Objective and Scope) of this Annex.

APPENDIX 3

LAWS AND REGULATIONS ON ORGANIC PRODUCTS APPLICABLE IN THE UNITED KINGDOM⁴

The following laws and regulations applicable in the United Kingdom:

- (a) Retained REGULATION (EC) No 834/2007;
 - (b) Retained REGULATION (EC) No 889/2008;
 - (c) Retained REGULATION (EC) No 1235/2008; and
 - (d) The Organic Products Regulations 2009.
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⁴ References in this list to Retained Union law are deemed to be references to such legislation, as amended by the United Kingdom to apply to the United Kingdom.

APPENDIX 4

LAWS AND REGULATIONS ON ORGANIC PRODUCTS APPLICABLE IN ICELAND AND NORWAY

The following laws and regulations applicable in Iceland and Norway:

- (a) Council Regulation (EC) No 834/2007 of 28 June 2007 on organic production and labelling of organic products and repealing Regulation (EEC) No 2092/91⁵;
- (b) Commission Regulation (EC) No 889/2008 of 5 September 2008 laying down detailed rules for the implementation of Council Regulation (EC) No 834/2007 on organic production and labelling of organic products with regard to organic production, labelling and control⁶; and
- (c) Commission Regulation (EC) No 1235/2008 of 8 December 2008 laying down detailed rules for implementation of Council Regulation (EC) No 834/2007 as regards the arrangements for imports of organic products from third countries⁷.

⁵ OJ L 189, 20.7.2007, p. 1.

⁶ OJ L 250, 18.9.2008, p. 1.

⁷ OJ L 334, 12.12.2008, p. 25.

ANNEX XII

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF
SECTION 2.2 (TECHNICAL BARRIERS TO TRADE) OF
CHAPTER 2 (TRADE IN GOODS)

ANNEX XII

TRADE IN WINE

REFERRED TO IN PARAGRAPH 3 OF ARTICLE 2.22 (SCOPE) OF SECTION
2.2 (TECHNICAL BARRIERS TO TRADE) IN CHAPTER 2 (TRADE IN
GOODS)

ARTICLE 1

Scope and Definitions

1. This Annex applies to wine falling under Heading 22.04 of the Harmonised System.
2. For the purposes of this Annex, “wine produced in” means fresh grapes, grape must and grape must in fermentation that have been turned into wine or added to wine within the exporting Party.

ARTICLE 2

Product Definitions, Oenological Practices and Processes

1. Oenological practices for wine recommended and published by the International Organisation of the Vine and Wine (OIV) shall be considered relevant international standards for the purposes of this Annex.
2. Each Party shall authorise the importation and sale for consumption of wine produced in another Party, if that wine has been produced in accordance with:
 - (a) product definitions authorised in each Party under the laws and regulations referred to in Appendix 1;
 - (b) the oenological practices established in each Party under the laws and regulations referred to in Appendix 1 that are in accordance with the relevant OIV standards; and
 - (c) oenological practices and restrictions established in each Party that are not in accordance with the relevant OIV standards, listed in Appendix 2.
3. The Joint Committee shall have the power to amend the Appendices referred to in paragraph 2.

ARTICLE 3

Certification Requirements on Import into the Respective Parties

1. For wine produced in a Party and placed on the market in another Party, the documentation and certification that may be required by a Party shall be limited to a certificate, as set out in Appendix 3, authenticated in conformity with the exporting Party's laws and regulations.
2. A certificate required under paragraph 1 may take the form of an electronic document. Access to the electronic document or to the data necessary for its establishment shall be given by each Party on request of the competent authorities of another Party where the goods are to be released into free circulation. If access to the relevant electronic systems is not available, the necessary data may also be requested in the form of a paper document.
3. The Joint Committee shall have the power to amend Appendix 3.
4. The methods of analysis recognised as reference methods by the OIV and published by the OIV shall be the reference methods for the determination of the analytical composition of the wine in the context of control operations.

ARTICLE 4

Food Information and Lot Codes

1. Unless otherwise specified in this Article, the labelling of wine imported and marketed under this Agreement must be in compliance with the laws and regulations that apply in the importing Party.
2. A Party shall not require any of the following dates or their equivalent to appear on the container, label, or packaging of wine:
 - (a) the date of packaging;
 - (b) the date of bottling;
 - (c) the date of production or manufacture;
 - (d) the date of expiration, use by date, use or consume by date, expire by date;
 - (e) the date of minimum durability, best-by-date, best quality before date; or
 - (f) the sell-by-date.

By way of derogation from point (e) of the first subparagraph, a Party may require the display of a date of minimum durability on products that, due to

the addition of perishable ingredients, could have a shorter date of minimum durability than would normally be expected by the consumer.

3. Each Party shall ensure that a code is indicated on the label of packaged products that allows for the identification of the lot to which the product belongs, in accordance with the legislation of the Party exporting the packaged product. The lot code shall be easily visible, clearly legible and indelible. A Party shall not allow the marketing of packaged products which do not comply with the requirements set out in this paragraph.
4. Each Party shall permit mandatory information, including translations or an indication of the number of standard drinks or alcohol units whenever required, to be displayed on a supplementary label affixed to a wine container. Supplementary labels may be affixed to a wine container after importation but prior to the product being placed on the market within the Party, provided that the mandatory information is fully and accurately displayed.
5. The importing Party shall not require the label to display allergens which have been used in the production of wine but are not present in the final product.

ARTICLE 5

Transitional Measures

Wine which, at the date of entry into force of this Agreement, has been produced, described and labelled in accordance with the laws and regulations of a Party but in a manner that does not comply with this Annex, may continue to be labelled and placed on the market as follows:

- (a) by wholesalers or producers, for a period of two years from the entry into force of this Agreement; and
- (b) by retailers, until stocks are exhausted.

ARTICLE 6

Information Exchange

The Parties shall cooperate and exchange information on any issue relevant for the implementation of this Annex within the Sub-Committee on Technical Barriers to Trade.

ARTICLE 7

Review

No later than three years from the entry into force of this Agreement, the Parties shall consider further steps to facilitate trade in wine between the Parties.

APPENDIX 1

LAWS AND REGULATIONS OF THE PARTIES LAWS AND REGULATIONS OF THE UNITED KINGDOM¹

Laws and regulations referred to in paragraph 2 of Article 2 (Product Definitions, Oenological Practices and Processes) concerning:

- (a) product definitions:
 - (i) Retained Regulation (EU) No 1308/2013, in particular production rules in the wine sector, in accordance with Articles 75, 81 and 91, Part IV of Annex II and Part II of Annex VII to that Regulation and its implementing rules, including subsequent modifications;
 - (ii) Retained Commission Delegated Regulation (EU) 2019/33, in particular Articles 47, 52 to 54 and Annexes III, V and VI to that Regulation, including subsequent modifications;
 - (iii) Retained Regulation (EU) No 1169/2011, including subsequent modifications;
- (b) oenological practices and restrictions:
 - (i) Retained Regulation (EU) No 1308/2013, in particular oenological practices and restrictions in accordance with Articles 80 and 83 and Annex VIII to that Regulation and its implementing rules, including subsequent modifications;
 - (ii) Retained Commission Delegated Regulation (EU) 2019/934, including subsequent modifications.

¹ References in this list to Retained Union law are deemed to be references to such legislation, as amended by the United Kingdom to apply to the United Kingdom.

LAWS AND REGULATIONS OF ICELAND AND NORWAY:

Laws and regulations referred to in paragraph 2 of Article 2 (Product Definitions, Oenological Practices and Processes) concerning:

- (a) product definitions:
 - (i) Regulation (EU) No 1308/2013 of the European Parliament and of the Council², in particular production rules in the wine sector, in accordance with Articles 75 (3) (f), (g), (h), (k) and (m), (4) and 81, Part IV of Annex II and Part II of Annex VII to that Regulation and its implementing rules, including subsequent modifications;
 - (ii) Commission Delegated Regulation (EU) 2019/33³ when adopted, in particular Articles 47, 52 to 54 and Annexes III, V and VI to that Regulation, including subsequent modifications;
 - (iii) Regulation (EU) No 1169/2011 of the European Parliament and of the Council⁴, including subsequent modifications.

² Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).

³ Commission Delegated Regulation (EU) 2019/33 of 17 October 2018 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards applications for protection of designations of origin, geographical indications and traditional terms in the wine sector, the objection procedure, restrictions of use, amendments to product specifications, cancellation of protection, and labelling and presentation (OJ L 9, 11.1.2019, p. 2).

⁴ Regulation (EU) No 1169/2011 of the European Parliament and of the Council of 25 October 2011 on the provision of food information to consumers, amending Regulations (EC) No 1924/2006 and (EC) No 1925/2006 of the European Parliament and of the Council, and repealing Commission Directive 87/250/EEC, Council Directive 90/496/EEC, Commission Directive 1999/10/EC, Directive 2000/13/EC of the European Parliament and of the Council, Commission Directives 2002/67/EC and 2008/5/EC and Commission Regulation (EC) No 608/2004 (OJ L 304, 22.11.2011, p. 18).

- (b) oenological practices and restrictions:
- (i) Regulation (EU) No 1308/2013, in particular oenological practices and restrictions in accordance with Articles 80 and 83 (2) and (3) and Annex VIII to that Regulation and its implementing rules, including subsequent modifications;
 - (ii) Commission Delegated Regulation (EU) 2019/934⁵ when adopted,⁶ including subsequent modifications.
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⁵ Commission Delegated Regulation (EU) 2019/33 of 17 October 2018 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards applications for protection of designations of origin, geographical indications and traditional terms in the wine sector, the objection procedure, restrictions of use, amendments to product specifications, cancellation of protection, and labelling and presentation (OJ L 9, 11.1.2019, p. 2.)

⁶ Commission Delegated Regulation (EU) 2019/934 of 12 March 2019 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards wine-growing areas where the alcoholic strength may be increased, authorised oenological practices and restrictions applicable to the production and conservation of grapevine products, the minimum percentage of alcohol for by-products and their disposal, and publication of OIV files (OJ L 149, 7.6.2019, p. 1).

APPENDIX 2

ADDITIONAL OENOLOGICAL PRACTICES AND RESTRICTIONS JOINTLY ACCEPTED BY THE PARTIES

1. Concentrated grape must, rectified concentrated grape must and sucrose may be used for enrichment and sweetening under the specific and limited conditions set out in Part I of Annex VIII to Regulation (EU) No 1308/2013 and in Part I of Annex VIII to Retained Regulation (EU) No 1308/2013, subject to the exclusion of use of these products in a reconstituted form in wines covered by this Agreement.
2. The addition of water in winemaking is not allowed, except where required on account of a specific technical necessity.
3. Fresh lees may be used under the specific and limited conditions set out in line item 11.2 of Table 2 of Part A of Annex I to Commission Delegated Regulation (EU) 2019/934, and in line item 11.2 of Table 2 of Part A of Annex I to Retained Commission Delegated Regulation (EU) 2019/934.

APPENDIX 3

**TEMPLATE FOR SELF-CERTIFICATE FOR WINE IMPORTED FROM
[ICELAND OR NORWAY / THE UNITED KINGDOM] INTO [THE
UNITED KINGDOM / ICELAND OR NORWAY] (1)**

1. Exporter (name and address)	2. Serial No (2)
3. Importer (name and address)	4. Competent authority at the place of dispatch in [Iceland / Norway / the United Kingdom] (3)
5. Customs stamp (for official [Iceland / Norway / United Kingdom] use only)	
6. Means of transport and transport details (4)	7. Place of unloading (if different from 3)
8. Description of the imported product (5)	9. Quantity in l/hl/kg
	10. Number of containers (6)
11. Certificate The product described above is intended for direct human consumption and complies with the definitions and oenological practices authorised under Annex XII (Trade in Wine) to the Agreement between [Iceland and Norway], of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part. It has been produced by a producer who is subject to inspection and supervision by the following competent authority (7): Consignor certifying the above information (8) Identification of the consignor (9) Place, date and signature of the consignor	

1. In accordance with paragraph 1 of Article 3 (Certification Requirements on Import into the Respective Parties) of Annex XII (Trade in Wine) to the Agreement between [Iceland and Norway], of the one part, and the United Kingdom of Great Britain and Northern Ireland, of the other part.
2. Indicate the traceability number of the consignment, i.e. a serial number that identifies the consignment in the records of the exporter.
3. Indicate full name, address and contact details of the competent authority in [Iceland or Norway] or in the United Kingdom from which the consignment is exported that is responsible for verifying the information referred to in this certificate.
4. Indicate transport used for delivery to the point of entry into [Iceland or Norway] or the United Kingdom; specify transport mode (ship, airplane, etc.), give name of the mean of transport (name of ship, number of flight, etc.)
5. Indicate the following information:
 - (a) sale designation, as it appears on the label,
 - (b) name of producer,
 - (c) wine-growing region,
 - (d) name of the country of production (Iceland, Norway or the United Kingdom),
 - (e) name of the GI, if relevant,
 - (f) total alcoholic strength by volume,
 - (g) colour of the product (state 'red', 'rosé', 'pink' or 'white' only),
6. Combined Nomenclature code (CN code).
7. A container means a receptacle for wine of less than 60 litres. The number of containers may be the number of bottles.
8. Indicate full name, address and contact details of relevant competent authority in Iceland or Norway or in the United Kingdom.
9. Indicate full name, address and contact details of the consignor.
10. Indicate:
 - (a) For [Iceland and Norway]: The System of Exchange of Excise Data (SEED) excise number, or VAT number in case the consignor has no SEED number, or reference to the number in the list or register

provided for in Article 8(3) of Commission Delegated Regulation (EU) 2018/273⁷;

- (b) For the United Kingdom: the System of Exchange of Excise Data (SEED) excise number, or VAT number in case the consignor has no SEED number, or reference to the WSB number.
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⁷ Commission Delegated Regulation (EU) 2018/273 of 11 December 2017 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the scheme of authorisations for vine plantings, the vineyard register, accompanying documents and certification, the inward and outward register, compulsory declarations, notifications and publication of notified information, and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council as regards the relevant checks and penalties, amending Commission Regulations (EC) No 555/2008, (EC) No 606/2009 and (EC) No 607/2009 and repealing Commission Regulation (EC) No 436/2009 and Commission Delegated Regulation (EU) 2015/560 (OJ L 58, 28.2.2018, p. 1).

ANNEX XIII

REFERRED TO IN ARTICLE 2.39 (SPECIFIC PROVISIONS AND
ARRANGEMENTS CONCERNING SANITARY AND
PHYTOSANITARY MATTERS) OF SECTION 2.3 (SANITARY
AND PHYTOSANITARY MEASURES) OF CHAPTER 2 (TRADE
IN GOODS)

ANNEX XIII

PROVISIONS AND ARRANGEMENTS CONCERNING SANITARY AND PHYTOSANITARY MATTERS

REFERRED TO IN ARTICLE 2.39 (SPECIFIC PROVISIONS AND ARRANGEMENTS CONCERNING SANITARY AND PHYTOSANITARY MATTERS) OF SECTION 2.3 (SANITARY AND PHYTOSANITARY MEASURES) OF CHAPTER 2 (TRADE IN GOODS)

INTRODUCTION

When the provisions in this Annex refer to sanitary measures that for Iceland and Norway are governed by the EEA Agreement, the Parties understand that such measures are taken by the EU and that Iceland and Norway, simultaneously with the EU Member States, implement corresponding measures on the basis of the relevant EU acts and in accordance with their obligations under the EEA Agreement.

PART 1

Official Certification

1. Where the importing Party requires official certificates, the model certificates shall be set in line with the principles as laid down in the international standards of the Codex, the IPPC and the OIE.
2. The Parties shall promote the implementation of electronic certification and other technologies to facilitate trade.

PART 2

Import Conditions and Procedures

1. The exporting Party shall ensure that products exported to the other Parties, such as animals and animal products, plants and plant products, or other related objects, meet the SPS requirements of the importing Party.
2. The importing Party may require that imports of particular products are subject to authorisation. Such authorisation shall be granted where a request is made by the relevant competent authority of the exporting Party which objectively demonstrates, to the satisfaction of the importing Party, that the authorisation requirements of the importing Party are fulfilled.
3. The importing Party shall not introduce authorisation requirements which are additional to those which were applicable on 31 December 2020, unless the

application of such requirements to further products is justified to mitigate a significant risk to human, animal or plant health.

4. The importing Party shall establish and communicate to the other Parties import conditions for all products. The importing Party shall ensure that its import conditions are applied in a proportionate and non-discriminatory manner.
5. Each Party shall ensure that all SPS control, inspection and approval procedures are initiated and completed without undue delay. Information requirements shall be limited to what is necessary for the approval process to take into account information already available in the importing Party, such as on the legislative framework and audit reports of the exporting Party.
6. Except in duly justified circumstances related to its level of protection, each Party shall provide a transition period between the publication of any changes to its approval procedures and their application to allow the other Parties to become familiar with and adapt to such changes. Each Party shall not unduly prolong the approval process for applications submitted prior to publication of the changes.
7. In relation to the processes set out in paragraphs 2 to 5, the following actions shall be taken:
 - (a) as soon as the importing Party has positively concluded its assessment, it shall promptly take all necessary legislative and administrative measures to allow trade to take place without undue delay;
 - (b) the exporting Party shall:
 - (i) provide all relevant information required by the importing Party; and
 - (ii) give reasonable access to the importing Party for audit and other relevant procedures.
8. The importing Party shall accept consignments without requiring that the importing Party verifies compliance of those consignments before their departure from the exporting Party.
9. A Party may collect fees for the costs incurred to conduct specific SPS border checks, which should not exceed the recovery of the costs.
10. The importing Party shall have the right to carry out import checks on products imported from the exporting Party for the purpose of ensuring compliance with its SPS import requirements.
11. The import checks carried out on products imported from the exporting Party shall be based on the SPS risk associated with such importations. Import checks shall be carried out only to the extent necessary to protect human,

animal or plant life or health, without undue delay and with a minimum effect on trade between the Parties.

12. Information on the proportion of products from the exporting Party checked at import shall be made available by the importing Party upon request of the exporting Party.
13. If import checks reveal non-compliance with the relevant import conditions the action taken by the importing Party must be based on an assessment of the risk involved and not be more trade restrictive than required to achieve that Party's appropriate level of SPS protection.

PART 3

Lists of Approved Establishments

1. Whenever justified, the importing Party may maintain a list of approved establishments meeting its import requirements as a condition to allow imports of animal products from these establishments.
2. Unless justified to mitigate a significant risk to human or animal health, lists of approved establishments shall only be required for the products for which they were required on 31 December 2020.
3. The exporting Party shall inform the importing Party of its list of establishments meeting the importing Party's conditions which shall be based on guarantees provided by the exporting Party.
4. Upon a request from the exporting Party, the importing Party shall approve establishments of the exporting Party, based on guarantees provided by the exporting Party, without prior inspection of individual establishments.
5. Unless the importing Party requests additional information and subject to guarantees being provided by the exporting Party, the importing Party shall take the necessary legislative or administrative measures, in accordance with its applicable legal procedures, to allow imports from those establishments without undue delay.
6. The list of the approved establishments shall be made publicly available by the importing Party.
7. Where the importing Party decides to reject the request of the exporting Party to accept adding an establishment to the list of approved establishments, it shall inform the exporting Party without delay and shall submit a reply, including information about the non-conformities which led to the rejection of the establishment's approval.

PART 4

Recognition of Animal Disease Status and Regional Conditions

1. The Parties shall recognise the concept of zoning including disease-free areas, and areas of low disease prevalence and shall apply it to the trade between the Parties, in accordance with the SPS Agreement, including the guidelines to further the practical implementation of Article 6 of the SPS Agreement (WTO/SPS Committee Decision G/SPS/48) and the relevant recommendations, standards and guidelines of the OIE. The SPS Sub-Committee may define further details for these procedures, taking into account any relevant SPS Agreement and OIE standards, guidelines or recommendations.
2. The Parties may also agree to cooperate on the concept of compartmentalisation as referred to in Chapters 4.4 and Chapter 4.5 of the OIE Terrestrial Animal Health Code and Chapters 4.1 and Chapter 4.2 of the OIE Aquatic Animal Health Code.
3. When establishing or maintaining the zones referred to in paragraph 1, the Parties shall consider factors such as geographical location, ecosystems, epidemiological surveillance and the effectiveness of sanitary controls.
4. With regard to animals and animal products, when establishing or maintaining import conditions upon the request of the exporting Party, the importing Party shall recognise the disease-free areas established by the exporting Party as a basis for consideration towards the determination of allowing or maintaining the import, without prejudice to paragraphs 6 and 7.
5. The exporting Party shall identify the areas referred to in paragraph 4 and, if requested, provide a full explanation and supporting data based on the OIE standards, or in other ways established by the SPS Sub-Committee, based on the knowledge acquired through experience of the exporting Party's relevant authorities.
6. The Parties shall recognise disease-free areas which are in place on 31 December 2020.
7. Paragraph 6 shall also apply to subsequent adaptations to the disease-free areas except in cases of significant changes in the disease situations.
8. The Parties may carry out audits and verifications pursuant to Part 5 (Audits and Verifications) to implement paragraphs 4 to 7.
9. The Parties shall establish close cooperation with the objective of maintaining confidence in the procedures in relation to the establishment of disease-free areas, and areas of low disease prevalence, with the aim to minimise trade disruption.

10. The importing Party shall base its own determination of the animal health status of the exporting Party or parts thereof on the information provided by the exporting Party in accordance with the SPS Agreement and OIE standards, and take into consideration any determination made by the exporting Party.
11. Where the importing Party does not accept the determination made by the exporting Party as referred to in paragraph 10, the importing Party shall objectively justify and explain to the exporting Party the reasons for that rejection and, upon request, hold consultations, in accordance with paragraph 2 of Article 2.44 (Notifications and Consultation) of Section 2.3 (Sanitary and Phytosanitary Measures) of Chapter 2 (Trade in Goods).
12. Each Party shall ensure that the obligations set out in paragraphs 4 to 7, 10 and 11 are carried out without undue delay. The importing Party will expedite the recognition of the disease status when the status has been recovered after an outbreak.
13. Where a Party considers that a specific region has a special status with respect to a specific disease and which fulfils the criteria laid down in the OIE Terrestrial Animal Health Code Chapter 1.2 or the OIE Aquatic Animal Health Code Chapter 1.2, it may request recognition of this status. The importing Party may request additional guarantees in respect of imports of live animals and animal products appropriate to the agreed status.

PART 5

Audits and Verifications

1. The importing Party may carry out audits and verifications of the following:
 - (a) all or part of the exporting Party's authorities' inspection and certification system; and
 - (b) the results of the controls carried out under the exporting Party's inspection and certification system.
2. The Parties shall carry out those audits and verifications in accordance with the provisions of the SPS Agreement, taking into account the relevant international standards, guidelines and recommendations of the Codex, the OIE or the IPPC.
3. For the purpose of carrying out such audits and verifications, the importing Party may conduct audits and verifications by means of requests of information from the exporting Party or audit and verification visits to the exporting Party, which may include:

- (a) an assessment of all or part of the responsible authorities' total control programme, including, where appropriate, reviews of regulatory audit and inspection activities;
 - (b) on-the-spot checks; and
 - (c) the collection of information and data to assess the causes of recurring or emerging problems in relation to exports of products.
4. The importing Party shall share with the exporting Party the results and conclusions of the audits and verifications carried out pursuant to paragraph 1. The importing Party may make these results publicly available.
 5. Prior to the commencement of an audit or verification, the Parties concerned shall discuss the objectives and scope of the audit or verification, the criteria or requirements against which the exporting Party will be assessed, and the itinerary and procedures for conducting the audit or verification which shall be laid down in an audit or verification plan. Unless otherwise agreed by the Parties concerned, the importing Party shall provide the exporting Party with an audit or verification plan at least 30 days prior to the commencement of the audit or verification.
 6. The importing Party shall provide the exporting Party the opportunity to comment on the draft audit or verification report. The importing Party shall provide a final report in writing to the exporting Party normally within two months from the date of receipt of those comments.
 7. Each Party shall bear its own costs associated with such an audit or verification.

PART 6

Emergency Measures

1. If the importing Party considers that there is a serious risk to human, animal or plant life or health, it may take without prior notification the necessary measures for the protection of human, animal or plant life or health. For consignments that are in transit between the importing Party and the exporting Party, the importing Party shall consider the most suitable and proportionate solution to avoid unnecessary disruptions to trade.
2. The Party taking the measures shall notify the other Parties of an emergency SPS measure as soon as possible after its decision to implement the measure and no later than 24 hours after the decision has been taken. If a Party requests technical consultations to address the emergency SPS measure, the technical consultations must be held within 10 days of the notification of the emergency SPS measure. The Parties concerned shall consider any information provided through the technical consultations. These

consultations shall be carried out in order to avoid unnecessary disruptions to trade. The Parties concerned may consider options for the facilitation of the implementation or the replacement of the measures.

3. The importing Party shall consider, in a timely manner, information that was provided by the exporting Party when it makes its decision with respect to consignments that, at the time of adoption of the emergency SPS measure, are being transported between the Parties concerned, in order to avoid unnecessary disruptions to trade.
4. The importing Party shall ensure that any emergency measure taken on the grounds referred to in paragraph 1 is not maintained without scientific evidence or, in cases where scientific evidence is insufficient, is adopted in accordance with paragraph 7 of Article 5 of the SPS Agreement.

ANNEX XIV

**REFERRED TO IN ARTICLE 2.41 (COOPERATION ON
SANITARY MATTERS) OF SECTION 2.3 (SANITARY AND
PHYTOSANITARY MEASURES) OF CHAPTER 2 (TRADE IN
GOODS)**

ANNEX XIV

REFERRED TO IN ARTICLE 2.41 (COOPERATION ON SANITARY MATTERS) OF
SECTION 2.3 (SANITARY AND PHYTOSANITARY MEASURES) OF CHAPTER 2
(TRADE IN GOODS)

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ANNEX XV

**REFERRED TO IN ARTICLE 2.62 (CUSTOMS COOPERATION
AND MUTUAL ADMINISTRATIVE ASSISTANCE) OF SECTION
2.4 (CUSTOMS AND TRADE FACILITATION) OF CHAPTER 2
(TRADE IN GOODS)**

ANNEX XV

MUTUAL ADMINISTRATIVE ASSISTANCE IN CUSTOMS MATTERS

REFERRED TO IN ARTICLE 2.62 (CUSTOMS COOPERATION AND
MUTUAL ADMINISTRATIVE ASSISTANCE) OF SECTION 2.4 (CUSTOMS
AND TRADE FACILITATION) OF CHAPTER 2 (TRADE IN GOODS)

ARTICLE 1

Definitions

For the purpose of this Annex:

- (a) “customs law” means any legal and administrative provisions applicable or enforceable by either customs authority in connection with the importation, exportation, transshipment, transit, storage and movement of goods, including legal and administrative provisions relating to measures of prohibition, restriction and control, and in connection with combating money laundering;
- (b) “information” means any data, whether or not processed or analysed, and documents, reports and other communications in any format, including electronic, or certified or authenticated copies thereof;
- (c) “person” or “persons” means both natural and legal persons, unless the context otherwise requires;
- (d) “personal data” means any data concerning an identified or identifiable natural person;
- (e) “requested administration” means the customs authority from which assistance is requested;
- (f) “requesting administration” means the customs authority which requests assistance;
- (g) “requested Party” means the Party whose customs authority is requested to provide assistance; and
- (h) “requesting Party” means the Party whose customs authority requests assistance.

ARTICLE 2

Scope of Assistance

1. The Parties shall assist each other in the manner and under the conditions laid down in this Annex, to ensure the correct application of customs law, in particular by preventing, detecting, investigating and combating operations in breach of that law.
2. Assistance in customs matters, as provided for in this Annex, applies to any administrative authority of any Party which is competent for the application of this Annex. That assistance shall neither prejudice the provisions governing mutual assistance in criminal matters nor shall it cover information obtained under powers exercised at the request of a judicial authority, except where communication of such information is authorised by that authority.
3. Assistance to recover duties, taxes or fines is not covered by this Annex.

ARTICLE 3

Assistance on Request

1. At the request of the requesting administration, the requested administration shall provide it with all relevant information which may enable it to ensure that customs law is correctly applied, including information regarding activities detected or planned which are or could be operations in breach of customs law.
2. At the request of the requesting administration, the requested administration shall inform it of:
 - (a) whether goods imported into a Party have been properly exported from another Party, specifying where appropriate the customs procedure applied to the goods; and
 - (b) whether goods exported from a Party have been properly imported into another Party, specifying where appropriate the customs procedure applied to the goods.
3. At the request of the requesting administration, the requested administration shall, within the framework of law applicable to the latter, take the necessary steps to ensure special surveillance of:
 - (a) persons in respect of whom there are reasonable grounds for believing that they are or have been involved in operations in breach of customs law;

- (b) places where stocks of goods have been or may be stored or assembled in such a way that there are reasonable grounds for believing that those goods are intended to be used in operations in breach of customs law;
- (c) goods that are or may be transported in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs law;
- (d) means of transport that are or may be used in such a way that there are reasonable grounds for believing that they are intended to be used in operations in breach of customs law; and
- (e) premises suspected by the requesting administration of being used to commit breaches of customs law.

ARTICLE 4

Spontaneous Assistance

The Parties shall assist each other, at their own initiative and in accordance with the law of each Party, if they consider that to be necessary for the correct application of customs law, particularly by providing information obtained pertaining to:

- (a) activities which are or appear to be operations in breach of customs law and which may be of interest to another Party;
- (b) new means or methods employed in carrying out operations in breach of customs law;
- (c) goods known to be subject to operations in breach of customs law;
- (d) persons in respect of whom there are reasonable grounds for believing they are or have been involved in operations in breach of customs law; and
- (e) means of transport in respect of which there are reasonable grounds for believing that they have been, are, or may be used in operations in breach of customs law.

ARTICLE 5

Delivery and Notification

At the request of the requesting administration, the requested administration shall, in accordance with the law applicable to the latter, take all necessary measures in order to:

- (a) deliver any documents; or
- (b) notify any decisions;

emanating from the requesting administration and falling within the scope of this Annex, to an addressee residing or established in the jurisdiction of the requested Party.

ARTICLE 6

Form and Substance of Requests for Assistance

1. Requests pursuant to this Annex shall be made in writing, which may be done by electronic means. They shall be accompanied by the documents necessary to enable compliance with the request. When required because of the urgency of the situation, an oral request may be accepted, but shall be confirmed promptly in writing.
2. Requests pursuant to paragraph 1 shall include the following information:
 - (a) the requesting administration;
 - (b) the measure requested;
 - (c) the object of and the reasons for the request;
 - (d) the relevant law;
 - (e) indications as exact and comprehensive as possible on the goods or persons who are the target of the investigations; and
 - (f) a summary of the relevant facts of the enquiries already carried out.
3. Requests shall be submitted in English. This requirement shall not apply to any documents that accompany the request under paragraph 1.
4. If a request does not meet the formal requirement set out above, its correction or completion may be requested; precautionary measures may be taken in the meantime.

ARTICLE 7

Execution of Requests

1. In order to comply with a request for assistance, the requested administration shall proceed promptly, as though it were acting on its own account or at the request of other authorities of that same Party, by supplying information already possessed, by carrying out appropriate enquiries or by arranging for

them to be carried out. This paragraph shall also apply to any other authority to which the request has been addressed in accordance with this Annex by the requested administration when the latter cannot act on its own.

2. Requests for assistance shall be executed in accordance with the law of the requested Party.
3. Duly authorised officials of a Party may, subject to the agreement and any conditions laid down by the requested Party, be present in the offices of the requested administration or any other concerned authority in accordance with paragraph 1, to obtain information relating to activities that are or may be operations in breach of customs law which the requesting administration needs for the purpose of this Annex.
4. Duly authorised officials of a Party may, with the agreement of the requested Party and subject to the conditions laid down by the latter, be present at enquiries carried out in the requested Party.
5. The presence of officials of a Party at enquiries carried out in requested Party shall solely be in an advisory capacity, during which time those authorised officials:
 - (a) must at all times be able to furnish proof of their official capacity;
 - (b) shall not wear uniform, nor carry weapons; and
 - (c) shall enjoy the same protection as that afforded to officials of the requested Party, in accordance with the legal and administrative provisions in force there.
6. In the event that the request cannot be complied with, the requesting administration shall be notified promptly of that fact with a statement of the reasons. The statement may be accompanied by information that the requested administration considers may be of assistance to the requesting administration.

ARTICLE 8

Form in which Information is to be Communicated

1. The requested administration shall communicate results of enquiries conducted pursuant to a request made under this Annex to the requesting administration in writing, which may be done by electronic means, together with relevant documents, certified copies of documents or other items.
2. The information communicated under paragraph 1 may be in computerised form.

3. Original files and documents shall be transmitted only upon request in cases where certified copies would be insufficient. Those originals shall be returned to the requested administration at the earliest opportunity. A Party may refuse a request to transmit such files and documents and shall inform the requesting Party of the reasons for doing so.
4. The requested administration shall, under the provisions referred to in paragraph 3, deliver to the requesting administration any information related to the authenticity of the documents issued or certified by official agencies in that Party in support of a goods declaration.

ARTICLE 9

Exceptions to the Obligation to Provide Assistance

1. Any form of assistance within the scope of this Annex may be refused, or may be subject to certain conditions or requirements, if the requested Party considers that execution of the request would:
 - (a) be likely to prejudice the sovereignty, security, public order or other essential interests of the requested Party; or
 - (b) violate a trade secret or prejudice legitimate commercial interests.
2. Where the requesting administration seeks assistance which it would itself be unable to provide if so requested, it shall draw attention to that fact in its request. It shall then be for the requested administration to decide how to respond to such a request.
3. The requested administration may postpone the assistance on the grounds that such assistance will interfere with ongoing investigations, detection processes, prosecutions or proceedings. In such a case, the requested administration shall consult with the requesting administration to determine if assistance can be given subject to such terms or conditions as the requested administration may require.
4. For the cases referred to in paragraph 1, the decision of the requested administration and the reasons thereof shall be communicated to the requesting administration without delay.

ARTICLE 10

Use, Confidentiality and Protection of Information

1. Any information communicated in whatsoever form pursuant to this Annex shall be treated as of a confidential nature, depending on the law of each Party and shall enjoy the protection extended to similar information under the relevant law of the requesting Party that received it and the corresponding

provisions that apply to the requested customs authority, unless the requested Party which provided the information gives a prior consent to the disclosure of such information.

2. Where personal data is transferred pursuant to this Annex, such transfer shall take place in accordance with the transferring Party's rules on international transfers of personal data. Where needed, each Party will make best efforts, while respecting its rules on international transfers of personal data, to establish safeguards necessary for the transfer of personal data.
3. Information obtained shall be used solely for the purposes of this Annex. Where one of the Parties wishes to use such information for other purposes, it shall obtain the prior written consent of the customs authority which provided the information. Such use shall then be subject to any restrictions laid down by that authority.
4. Paragraph 3 shall not impede the use of information obtained in accordance with this Annex as evidence in court or tribunal proceedings subsequently instituted in respect of customs law. Therefore, the Parties may in their records of evidence, reports and testimonies and in court or tribunal proceedings use as evidence information obtained in accordance with the provisions of this Annex. The customs authority which supplied that information shall be notified of such use.
5. Notwithstanding paragraph 3 of this Article, unless otherwise notified by the requested administration providing the information, the requesting administration receiving the information may provide the information pursuant to this Annex to the relevant law enforcement agencies of its Party. These agencies may only use this information for the correct application of customs law and shall be subject to the conditions set out in this Article.
6. The requesting Party shall, unless otherwise agreed by the requested Party which provided the information, wherever appropriate, use all available measures under the applicable law of the former Party to maintain the confidentiality of information and to protect personal data as regards applications by a third party or other authorities for disclosure of the information concerned.

ARTICLE 11

Experts and Witnesses

An official of a requested administration may be authorised to appear, within the limitations of the authorisation granted, as an expert or witness before an authority in the other Party regarding the matters covered by this Annex, and produce such objects, documents or confidential or certified copies thereof as may be needed for this purpose. The request for appearance shall indicate specifically before which

authority the official will have to appear, on what matters and by virtue of what title or qualification the official will be questioned.

ARTICLE 12

Assistance Expenses

1. The requested Party shall waive all claims for the reimbursement of costs incurred in the execution of this Annex, except for expenses and allowances paid to experts and witnesses as well as translators and interpreters other than government employees, which shall be borne by the requesting Party.
2. If the execution of a request requires expenses of a substantial or extraordinary nature, the Parties concerned shall consult to determine the terms and conditions under which the request will be executed as well as the manner in which the costs shall be borne.

ARTICLE 13

Implementation

1. This Annex shall be implemented in accordance with the law in each Party, including in the field of data protection, and within the available resources of their respective customs authorities.
2. The customs authorities of the Parties shall decide on all practical measures and arrangements necessary for the implementation of this Annex.

ARTICLE 14

Relation to Other International Instruments

1. The provisions of this Annex shall not affect the rights and obligations of the Parties under any other international agreement to which they are a party.
2. Notwithstanding paragraph 1, the provisions of this Annex shall take precedence over the provisions of any bilateral agreement or arrangement on mutual administrative assistance which has been or may be concluded between either Norway or Iceland and the United Kingdom, insofar as the provisions of those bilateral agreements or arrangements are incompatible with those of this Annex.

ANNEX XVI

REFERRED TO IN ARTICLE 3.12 (NON-CONFORMING MEASURES) OF SECTION 3.2 (INVESTMENT LIBERALISATION), ARTICLE 3.18 (NON-CONFORMING MEASURES) OF SECTION 3.3 (CROSS-BORDER TRADE IN SERVICES), ARTICLE 3.28 (NON-CONFORMING MEASURES) OF SECTION 3.4 (ENTRY AND TEMPORARY STAY OF NATURAL PERSONS), ARTICLE 3.49 (SENIOR MANAGEMENT AND BOARDS OF DIRECTORS) OF SUB-SECTION 3.5.3 (FINANCIAL SERVICES) AND ARTICLE 3.77 (NON-CONFORMING MEASURES) OF SUB-SECTION 3.5.6 (LEGAL SERVICES)

ANNEX XVI

EXISTING MEASURES

REFERRED TO IN ARTICLE 3.12 (NON-CONFORMING MEASURES) OF SECTION 3.2 (INVESTMENT LIBERALISATION), ARTICLE 3.18 (NON-CONFORMING MEASURES) OF SECTION 3.3 (CROSS-BORDER TRADE IN SERVICES), ARTICLE 3.28 (NON-CONFORMING MEASURES) OF SECTION 3.4 (ENTRY AND TEMPORARY STAY OF NATURAL PERSONS), ARTICLE 3.49 (SENIOR MANAGEMENT AND BOARDS OF DIRECTORS) OF SUB-SECTION 3.5.3 (FINANCIAL SERVICES) AND ARTICLE 3.77 (NON-CONFORMING MEASURES) OF SUB-SECTION 3.5.6 (LEGAL SERVICES)

Headnotes

1. The Schedule of a Party to this Annex sets out, under Article 3.12 (Non-Conforming Measures) of Section 3.2 (Investment Liberalisation), Article 3.18 (Non-Conforming Measures) of Section 3.3 (Cross Border Trade in Services), Article 3.49 (Senior Management and Boards of Directors) of Sub-Section 3.5.3 (Financial Services), and Article 3.77 (Non-Conforming Measures) of Sub-Section 3.5.6 (Legal Services), the reservations taken by that Party with respect to existing measures that do not conform with obligations imposed by:
 - (a) Articles 3.6 (Market Access) of Section 3.2 (Investment Liberalisation) or Article 3.14 (Market Access) of Section 3.3 (Cross-Border Trade in Services);
 - (b) Article 3.15 (Local Presence) of Section 3.3 (Cross-Border Trade in Services);
 - (c) Article 3.7 (National Treatment) of Section 3.2 (Investment Liberalisation) or Article 3.16 (National Treatment) of Section 3.3 (Cross-Border Trade in Services);
 - (d) Article 3.8 (Most-Favoured-Nation Treatment) of Section 3.2 (Investment Liberalisation) or Article 3.17 (Most-Favoured-Nation Treatment) of Section 3.3 (Cross-Border Trade in Services);
 - (e) Article 3.9 (Senior Management and Boards of Directors) of Section 3.2 (Investment Liberalisation);
 - (f) Article 3.10 (Performance Requirements) of Section 3.2 (Investment Liberalisation);
 - (g) Article 3.49 (Senior Management and Boards of Directors) of Sub-Section 3.5.3 (Financial Services); or

- (h) Article 3.76 (Obligations) of Sub-Section 3.5.6 (Legal Services).
2. The reservations are without prejudice to the rights and obligations of the Parties under GATS.
 3. Each reservation sets out the following elements:
 - (a) “sector” refers to the general sector in which the reservation is taken;
 - (b) “sub-sector”, where applicable, refers to the specific sector in which the reservation is taken;
 - (c) “industry classification” refers, where applicable, to the activity covered by the reservation according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in that reservation;
 - (d) “type of reservation” specifies the obligation referred to in paragraph 1 above for which a reservation is taken;
 - (e) “measures” identifies the laws or other measures as qualified, where indicated, by the “description” element for which the reservation is taken. A “measure” cited in the “measures” element:
 - (i) means the measure as amended, continued or renewed as of the date of entry into force of this Agreement;
 - (ii) includes any subordinate measure adopted or maintained under the authority of and consistent with the measure; and
 - (f) “description” sets out the non-conforming aspects of the existing measure for which the reservation is taken.

A Party may also include the “level of government” element in a reservation, to indicate the level of government maintaining the measure for which the reservation is taken.

4. For greater certainty, if a Party adopts a new measure at a level of government different to that at which the reservation was originally taken, and this new measure effectively replaces – within the Party to which it applies – the non-conforming aspect of the original measure, cited in the “measures” element, the new measure shall be deemed to constitute “modification” to the original measure within the meaning of Article 3.12 (Non-Conforming Measures) of Section 3.2 (Investment Liberalisation), Article 3.18 (Non-Conforming Measures) of Section 3.3 (Cross-Border Trade in Services), Article 3.28 (Non-Conforming Measures) of Section 3.4 (Entry and Temporary Stay of Natural Persons), and Article 3.77 (Non-Conforming Measures) of Sub-Section 3.5.6 (Legal Services).
5. In the interpretation of a reservation, all elements of the reservation shall be considered. A reservation shall be interpreted in the light of the relevant

obligations against which the reservation is taken. The “measures” element shall prevail over all other elements.

6. For the purposes of each Party’s Schedule:
 - (a) “ISIC Rev. 3.1” means the International Standard Industrial Classification of All Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No.4, ISIC Rev. 3.1, 2002; and
 - (b) “CPC” means the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).
7. For the purposes of each Party’s Schedule, a reservation for a requirement to have a local presence in a Party is taken against Article 3.15 (Local Presence), and not against Article 3.14 (Market Access) or 3.16 (National Treatment) of Section 3.3 (Cross-Border Trade in Services). Furthermore, such a requirement is not taken as a reservation against Article 3.7 (National Treatment) of Section 3.2 (Investment Liberalisation).
8. The list of reservations below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a limitation within the meaning of Article 3.6 (Market Access) or Article 3.7 (National Treatment) of Section 3.2 (Investment Liberalisation), Article 3.14 (Market Access), Article 3.15 (Local Presence) or Article 3.16 (National Treatment) of Section 3.3 (Cross-Border Trade in Services), or Article 3.76 (Obligations) of Sub-Section 3.5.6 (Legal Services). These measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service, or to maintain a local address, or zoning and planning requirements, or any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.
9. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 3.6 (Market Access) of Section 3.2 (Investment Liberalisation), Article 3.14 (Market Access) of Section 3.3 (Cross-Border Trade in Services), or Article 3.76 (Obligations) of Sub-Section 3.5.6 (Legal Services) for any measure:
 - (a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;

- (b) restricting the concentration of ownership to ensure fair competition;
 - (c) seeking to ensure the conservation and protection of natural resources and the environment including with respect to climate change, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;
 - (d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or
 - (e) requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practice a certain profession such as lawyers or accountants.
10. For greater certainty, for Iceland, Liechtenstein and Norway, the obligation to grant national treatment does not entail the requirement to extend to UK natural persons or enterprises the treatment granted to natural persons or enterprises of a Contracting Party to the EEA Agreement, or to any measure adopted pursuant to the EEA Agreement. Such treatment is granted only to enterprises constituted or organised in accordance with the law of a Contracting Party to the EEA Agreement and having their registered office, central administration or principal place of business within the EEA, including those enterprises established within the EEA which are owned or controlled by UK natural persons or enterprises.
11. With respect to financial services:
- (a) Unlike foreign subsidiaries, branches established directly in a Contracting Party to the EEA Agreement by a non-EEA financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at EEA level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the EEA. Therefore, such branches receive an authorisation to operate in a Contracting Party to the EEA Agreement under conditions equivalent to those applied to domestic financial institutions of that Contracting Party to the EEA Agreement, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Contracting Party to the EEA Agreement concerned of the assets representing the technical reserves and at least one third of the solvency margin.
 - (b) Iceland, Liechtenstein and Norway take their commitments subject to the applicable prudential regulatory regime under the EEA

Agreement and relevant national law derived therefrom, including third country provisions and equivalence decisions adopted by the European Commission and incorporated into the EEA Agreement. Where equivalent supervision by the authorities of the United Kingdom is required under applicable law, that requirement is met after incorporation of a respective equivalence decision of the European Commission into the EEA Agreement and for the time of the validity of that decision.

Schedule of the United Kingdom

List of reservations:

Reservation No. 1 – Health, social or education services

Reservation No. 2 – Professional services (legal services; auditing services)

Reservation No. 3 – Professional services (veterinary services)

Reservation No. 4 – Research and development services

Reservation No. 5 – Business services

Reservation No. 6 – Communication services

Reservation No. 7 – Transport services and services auxiliary to transport services

Reservation No. 8 – Energy related activities

Reservation No. 1 – Health, social or education services

Sector:	Health, social or education services
Type of reservation:	Market Access National Treatment Senior Management and Boards of Directors
Section:	Investment Liberalisation
Level of government:	Central and Regional (unless otherwise specified)

Description:

The United Kingdom, when selling or disposing of its equity interests in, or the assets of, an existing state enterprise or an existing governmental entity providing health, social or education services (CPC 93, 92), may prohibit or impose limitations on the ownership of such interests or assets, and on the ability of owners of such interests and assets to control any resulting enterprise, by investors of the EEA EFTA States or their enterprises. With respect to such a sale or other disposition, the United Kingdom may adopt or maintain any measure relating to the nationality or residency of senior management or members of the boards of directors, as well as any measure limiting the number of suppliers.

For the purposes of this reservation:

- (i) any measure maintained or adopted after the entry into force of this Agreement that, at the time of the sale or other disposition, prohibits or imposes limitations on the ownership of equity interests or assets or imposes nationality or residency requirements or imposes limitations on the numbers of suppliers as described in this reservation shall be deemed to be an existing measure; and
- (ii) “state enterprise” means an enterprise owned or controlled through ownership interests by the United Kingdom and includes an enterprise established after the entry into force of this Agreement solely for the purposes of selling or disposing of equity interests in, or the assets of, an existing state enterprise or governmental entity.

Measures:

As set out in the Description element as indicated above.

Reservation No. 2 – Professional services (Legal services; auditing services)

Sector – sub-sector: Professional services – Legal services; auditing services

Industry classification: Part of CPC 861, CPC 862

Type of reservation: Market Access
National Treatment
Local Presence

Section: Investment Liberalisation and Cross-Border Trade in Services

Level of government: Central and Regional (unless otherwise specified)

Description:

(a) Legal services (part of CPC 861)

In order to provide certain legal services, it may be necessary to obtain authorisation or a licence from a competent authority, or to comply with registration requirements. To the extent that the requirements for obtaining authorisation or a licence, or registration, are non-discriminatory and conform with commitments imposed by Article 3.76 (Obligations) of Sub-Section 3.5.6 (Legal Services), they are not listed. These may, for example, include a requirement to having obtained specified qualifications, having completed a recognised period of training, or requiring upon membership an office or a post address within the competent authority's jurisdiction.

With respect to Investment Liberalisation – Market Access, National Treatment, Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

Residency (commercial presence) may be required by the relevant professional or regulatory body for the provision of some UK domestic legal services. Non-discriminatory legal form requirements apply.

Residency may be required by the relevant professional or regulatory body for the provision of certain UK domestic legal services in relation to immigration.

Measures:

For England and Wales, the Solicitors Act 1974, the Administration of Justice Act 1985 and the Legal Services Act 2007. For Scotland, the Solicitors (Scotland) Act 1980 and the Legal Services (Scotland) Act 2010. For Northern Ireland, the Solicitors (Northern Ireland) Order 1976. For all jurisdictions, the Immigration and Asylum Act 1999. In addition, the measures applicable in each jurisdiction include any requirements set by professional and regulatory bodies.

(b) Auditing services (CPC 86211, 86212 other than accounting and bookkeeping services)With respect to Investment Liberalisation – National Treatment and Cross-Border Trade in Services – National Treatment:

The competent authorities of the United Kingdom may recognise the equivalence of the qualifications of an auditor who is a national of a Contracting Party to the EEA Agreement or of any third country in order to approve them to act as a statutory auditor in the United Kingdom subject to reciprocity (CPC 8621).

Measures:

The Companies Act 2006

Reservation No. 3 – Professional services (veterinary services)

Sector – sub-sector: Professional services – veterinary services

Industry classification: CPC 932

Type of reservation: Market Access
Local Presence

Section: Investment Liberalisation and Cross-Border Trade in Services

Level of government: Central and Regional (unless otherwise specified)

Description:

Only members of the Royal College of Veterinary Surgeons (RCVS) may provide veterinary services in the United Kingdom. RCVS guidelines may require physical presence for the provision of veterinary services.

Measures:

Veterinary Surgeons Act 1966

Reservation No. 4 – Research and development services

Sector: Research and development (R&D) services

Industry classification: CPC 851, 853

Type of reservation: Market Access
National Treatment
Local Presence

Section: Investment Liberalisation and Cross-Border Trade in Services

Level of government: Central and Regional (unless otherwise specified)

Description:

For publicly funded research and development (R&D) services benefitting from funding provided by the United Kingdom, exclusive rights or authorisations may only be granted to nationals of the United Kingdom and to legal persons of the United Kingdom having their registered office, central administration or principal place of business in the United Kingdom (CPC 851, 853).

This reservation is without prejudice to the exclusion of procurement by a Party or subsidies or grants in paragraphs 2 and 3 of Article 3.1 (Scope) of Section 3.1 (General Provisions).

Measures:

All currently existing and all future research or innovation programmes.

Reservation No. 5 – Business services

Sector – sub-sector: Business services – Rental or leasing services without operators and other business services

Industry classification: Part of CPC 831

Type of reservation: Market Access
Local Presence
National Treatment
Most-Favoured-Nation Treatment

Section: Investment Liberalisation and Cross-Border Trade in Services

Level of government: Central and Regional (unless otherwise specified)

Description:

For rental or leasing of aircraft without crew (dry lease) aircraft used by an air carrier of the United Kingdom are subject to applicable aircraft registration requirements. A dry lease agreement to which a carrier of the United Kingdom is a party shall be subject to requirements in the national law on aviation safety, such as prior approval and other conditions applicable to the use of third countries' registered aircraft. To be registered, aircraft may be required to be owned either by natural persons meeting specific nationality criteria or by enterprises meeting specific criteria regarding ownership of capital and control (CPC 83104).

With respect to computer reservation system (CRS) services, where UK air carriers are not accorded, by CRS services suppliers operating outside the United Kingdom, equivalent (meaning non-discriminatory) treatment to that provided in the United Kingdom, or where UK CRS services suppliers are not accorded, by non-UK air carriers, equivalent treatment to that provided in the United Kingdom, measures may be taken to accord equivalent discriminatory treatment, respectively, to the non-UK air carriers by the CRS services suppliers operating in the United Kingdom, or to the non-UK CRS services suppliers by UK air carriers.

Measures:

Regulation (EC) No 1008/2008 of the European Parliament and of the Council of 24 September 2008 on common rules for the operation of air services in the Community (Recast), as retained in the law of the United Kingdom by the European Union (Withdrawal) Act 2018 and as amended by the Operation of Air Services (Amendment etc.) (EU Exit) Regulations (S.I. 2018/1392).

Regulation (EC) No 80/2009 of the European Parliament and of the Council of 14 January 2009 on a Code of Conduct for computerised reservation systems and repealing Council Regulation (EEC) No 2299/89, as retained in the law of the United Kingdom by the European Union (Withdrawal) Act 2018 and as amended by the Computer Reservation Systems (Amendment) (EU Exit) Regulations 2018 (S.I. 2018/1080).

Reservation No. 6 – Communication services

Sector – sub-sector: Communication services - postal and courier services

Industry classification: Part of CPC 71235, part of 73210, part of 751

Type of reservation: Market Access

Section: Investment Liberalisation and Cross-Border Trade in Services

Level of government: Central and Regional (unless otherwise specified)

Description:

The organisation of the siting of letter boxes on the public highway, the issuing of postage stamps and the provision of the registered mail service used in the course of judicial or administrative procedures may be restricted. For greater certainty, postal operators may be subject to particular universal service obligations or a financial contribution to a compensation fund.

Measures:

Postal Services Act 2011 and Postal Services Act 2000

Reservation No. 7 – Transport services and services auxiliary to transport services

Sector – sub-sector: Transport services - auxiliary services for water transport, auxiliary services to rail transport, road transport and services auxiliary to road transport, services auxiliary to air transport services

Type of reservation: Market Access
National Treatment
Local Presence
Senior Management and Boards of Directors

Section: Investment Liberalisation and Cross-Border Trade in Services

Level of government: Central and Regional (unless otherwise specified)

Description:

(a) Services auxiliary to air transport services

With respect to Investment Liberalisation – Market Access and Cross-Border Trade in Services – Market Access:

The level of openness of ground handling services depends on the size of airport. The number of suppliers in each airport may be limited. For “big airports”, this limit may not be less than two suppliers.

Measures:

The Airports (Ground handling) Regulations 1997 (S.I. 1997/2389)

(b) Supporting services for all modes of transport

With respect to Investment Liberalisation – National Treatment and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

Customs services, including customs clearance services and services relating to use of temporary storage facilities or customs warehouses, may only be provided by persons established in the United Kingdom. For the avoidance of doubt, this includes residents of the United Kingdom, persons with a permanent place of business in the United Kingdom or a registered office in the United Kingdom.

Measures:

Taxation (Cross-Border Trade Act) 2018; the Customs and Excise Management Act 1979; the Customs (Export) (EU Exit) Regulations 2019; the Customs (Import Duty) (EU Exit) Regulations 2018; the Customs (Special Procedures and Outward Processing) (EU Exit) Regulations 2018; the Customs and Excise (Miscellaneous Provisions and Amendments) (EU Exit) Regulations 2019/1215

(c) Auxiliary services for water transport

With respect to Investment Liberalisation – Market Access and Cross-Border Trade in Services – Market Access:

For port services, the managing body of a port, or the competent authority, may limit the number of providers of port services for a given port service.

Measures:

Regulation (EU) 2017/352 of 15 February 2017 establishing a framework for the provision of port services and common rules on the financial transparency of ports, Article 6, as retained in the law of the United Kingdom by the European Union (Withdrawal) Act 2018 and as amended by the Pilotage and Port Services (Amendment) (EU Exit) Regulations 2020 (S.I. 2020/671)

Port Services Regulations 2019

(d) Road transport and Services auxiliary to road transport

With respect to Investment Liberalisation – Senior Management and Boards of Directors:

Transport Managers within the Road Haulage sector may be required to be resident in the United Kingdom.

Measures:

Goods Vehicles (Licensing of Operators) Act 1995; Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC, as retained in the law of the United Kingdom by the European Union (Withdrawal) Act 2018 and as amended by the Licensing of Operators and International Road Haulage (Amendment etc.) (EU Exit) Regulations 2019 (S.I. 2019/708)

Reservation No. 8 – Energy related activities

Sector – sub-sector: Energy related activities - mining and quarrying

Industry classification: ISIC Rev. 3.1 11

Type of reservation: Market Access

Section: Investment Liberalisation and Cross-Border Trade in Services

Level of government: Central and Regional (unless otherwise specified)

Description:

A licence is necessary to undertake exploration and production activities, both onshore and offshore. But mining and quarrying services may be provided to that licence holder without restriction.

This reservation applies to production licences issued with respect to both onshore and offshore activities. To be a licensee, a company must have a place of business within the United Kingdom. That means:

- (i) a staffed presence in the United Kingdom;
- (ii) registration of a UK company at Companies House; or
- (iii) registration of a UK branch of a foreign company at Companies House.

To be a party to a licence that covers a producing field, a company must either (a) be registered at Companies House as a UK company; or (b) carry on its business through a fixed place of business in the United Kingdom as defined in section 148 of the Finance Act 2003 (which normally requires a staffed presence).

This reservation does not cover the provision of mining and quarrying services to the licence holder. Such services may be provided without restriction, provided that the holder of the production licence meets the criteria above.

Measures:

Petroleum Act 1998

Schedule of Iceland

List of Reservations

Reservation No. 1 – Business Services - Professional Services

Reservation No. 2 – Other Business Services

Reservation No. 3 – Debt Collection Agency (collection agency services)

Reservation No. 4 – Financial Services

Reservation No. 5 – Tourism and Travel Related Services

Reservation No. 6 – Transport Services

1.	
Sector:	Business Services - Professional Services
Sub-Sector:	Legal Services and Auditing services
Industry Classification:	Part of CPC 861, CPC 862
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.9 (Senior Management and Board of Directors) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Measures:	Act No. 77/1998 on Professional Lawyers Regulation No. 243/2018 on Granting Foreign Lawyers Licence to Practice Law in Iceland as a district Court lawyer. Act No. 94/2019 on Auditors and Auditing.
Description:	Legal services A licence to practice law is based on reciprocity. Participation in a company operating a law office, or ownership of such a company, is prohibited for others than licensed attorneys ¹ . Members of the General Bar Association of Iceland have an exclusive right to represent clients before courts in Iceland. Auditing services At least one of the auditors of an Icelandic limited liability company must be a resident in Iceland or a competent resident CPA company.

¹ The term attorney refers to any person who is licensed as a representative in litigation before the Supreme Court or the district courts in Iceland.

2.	
Sector:	Other Business Services
Sub-Sector:	Real Estate services and Rental/leasing services without operators relating to Ships, aircraft, transport and machinery equipment
Industry Classification:	CPC 821, CPC 83101-83104, CPC72130
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Measures:	Act No.70/2015 on Real Estate Sales Act No. 115/1985 on the Registration of Ships Act No. 60/1998 on Air Travel Act No. 65/2015 on Car Rental Services Act No. 139/2005 on Temporary Work Agencies
Description:	Real estate services Condition of residency in order to obtain a licence to provide services in residential building and land sales, including ships, and other related intermediary services for purchase and sale of real-estate. Rental/leasing services without operators To be registered in the national ship register, the ship must be owned by an Icelandic natural or legal person resident in Iceland. To be registered in the aircraft register, the aircraft must be owned by an Icelandic natural or legal person resident in Iceland.

	<p>Residency requirements for car rental services.</p> <p>sch Temporary work agencies need to be established in Iceland.</p>
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3.	
Sector:	Debt Collection Agency (collection agency services)
Sub-Sector:	Collection Agency Services
Industry Classification:	CPC 87902, CPC 87901
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Measures:	Act No. 95/2008 on debt collection
Description:	Residency requirement for authorisation to supply debt collection services in Iceland.

4.	
Sector:	Financial Services
Sub-Sector:	Insurance and Banking
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-favoured-nation Treatment)</p>
Measures:	<p>Act on Insurance Activities, No. 100/2016</p> <p>Act No. 2/1995 on Public Limited Companies</p> <p>Insurance Mediation Act No.62/2019</p> <p>Act No. 92/2019 on the CBI</p> <p>Act No. 161/2002 on Financial Undertakings</p> <p>Act No. 2/1995 on Public Limited Companies</p> <p>Act No. 108/2007 on Securities Activities</p> <p>Act No. 128/2011 on undertakings in collective investment and alternative investment funds</p> <p>Act No. 45/2020 on Alternative Investment Fund Managers</p>
Description:	<p>Insurance and Insurance-related Services</p> <p>A founder of an insurance undertaking shall be a natural or legal person resident in a Contracting Party to the EEA Agreement, a Contracting Party to the Convention establishing the European Free Trade Association, as amended at Vaduz on 21 June</p>

	<p>2001 (EFTA Convention) or the Faroe Islands.</p> <p>Managers shall be resident in a Contracting Party to the EEA Agreement.</p> <p>Branch offices of foreign insurance undertakings must be managed by a resident agent.</p> <p>Banking and Other Financial Services</p> <p>A founder of a credit institution shall be a natural or legal person resident in a Contracting Party to the EEA Agreement, a Contracting Party to the EFTA Convention or the Faroe Islands.</p> <p>Managers shall be resident in a Contracting Party to the EEA Agreement.</p> <p>All Financial Services</p> <p>Domestic financial institutions shall inform the Central Bank of Iceland of the balances of service providers' accounts held by non-residents.</p> <p>Service providers shall inform the responsible Ministry of investments made by non-residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland.</p>
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5.	
Sector:	Tourism and Travel Related Services
Sub-Sector:	Hotels and restaurants (incl. catering) Travel Agency and tour operator services Tourist Guides Services
Industry Classification:	CPC641-643, CPC74717472
Type of reservation:	Article 3.7 (National Treatment) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Measures:	Act No. 85/2007 on Restaurants, Collective Accommodation Establishments and Entertainment Services The Tourism Administration Act No. 73/2005
Description:	Residency required for a licence to operate a restaurant, collective accommodation establishment or entertainment venue. Residency required for a licence to operate as a tour operator, tourism agency or to exercise the profession of a tourist guide.

6.	
Sector:	Transport
Sub-Sector:	Road Transport Services and Related Services Storage and Warehousing services Freight transport and agency services
Industry Classification:	CPC 711, CPC 7122, CPC 7123, CPC 7124, CPC 744 CPC 741, CPC 742, CPC 7480, CPC 7490
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Measures:	Act No. 28/2017 on Passenger and Freight Transport by Road Regulation No. 474/2017 Freight Transport by Road Customs Act No. 88/2005
Description:	Road transport services and related Services Authorisation required for commercial land transport services. Numerical quotas may be imposed as well as exclusive licence for certain areas or routes. Storage and warehousing services and freight transport and agency services Residency requirement for board members of the legal person applying for a licence for operating customs brokerage.

Schedule of Liechtenstein

List of Reservations:

Reservation No. 1 - All Sectors

Reservation No. 2 - Business services (professional services)

Reservation No. 3 - Other business services

Reservation No. 4 - Financial services

1.	
Sector:	All Sectors
Sub-Sector:	
Industry Classification:	
Type of reservation:	Article 3.7 (National Treatment)
Measures:	Persons and Companies Act, LGBl. 1926/4, LR 216
Description:	<p><u>Investment Liberalisation</u></p> <p>Transfer of registered shares</p> <p>Liechtenstein company law does not prohibit companies limited by shares from foreseeing in their articles of incorporation the preclusion or limitation of the transfer of registered shares.</p>

2.	
Sector:	Business Services - Professional Services
Sub-Sector:	Professional services - legal services, patent agent, industrial property agent, intellectual property attorney; accounting and auditing services; taxation services; management consulting services; architectural, engineering and other technical services
Industry Classification:	CPC 861, 8621 863, part of 865, 867, part of 879
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.8 (Most-Favoured-Nation Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment) Article 3.17 (Most-Favoured-Nation Treatment) Article 3.76 (Obligations)
Measures:	Lawyers' Act, LGBl. 2013/415, LR 173.510 Patent Attorney Act, LGBl. 1993/43, LR 173.530 Auditors and Auditing Companies Act, LGBl. 1993/44, LR 173.540 Professional Trustees Act, LGBl. 2013/421, LR 173.520 Law on Professional Due Diligence in Financial Transactions (Due Diligence Act), LGBl. 2009/47, LR 952.1 Law on Banks and Finance Companies (Banking Act), LGBl. 1992/108, LR 952.0 Investment Undertakings Act, LGBl. 2016/45, LR 951.30 Asset Management Act, LGBl. 2005/278, LR 950.4

	<p>Law on the Supervision of Insurance Undertakings (Insurance Supervision Act), LGBl. 2015/231, LR 961.01</p> <p>Occupational Pensions Act, LGBl. 1988/12, LR 831.40</p> <p>Retirement Provision (Pension Funds Act), LGBl. 2018/464, LR 831.42</p> <p>Persons and Companies Act, LGBl. 1926/4, LR 216</p> <p>Act concerning the supervision of persons pursuant to Article 180a of Persons and Companies Act, LGBl. 2013/426, LR 173.550</p> <p>Building and Construction Professions Act, LGBl. 2008/188, LR 933.1</p> <p>Building Act, LGBl. 2009/044, LR 701.0</p>
Description:	<p>a) Legal services</p> <p><u>With respect to Investment Liberalisation – Market Access, National Treatment, Most-Favoured-Nation Treatment, Cross-Border Trade in Services – National Treatment and Legal Services – Obligations</u></p> <p>EEA or Swiss nationality as well as residency (commercial presence) are required for the practice of legal services in respect of host-jurisdiction (EEA and Liechtenstein) law, including representation before the courts. Only persons of Contracting Party to the EEA Agreement are allowed to provide legal services through commercial presence. The practice of legal services in respect of home-jurisdiction law and public international law is only allowed on a cross-border basis. Before taking up such activity in Liechtenstein, the lawyer has to present proof of his/her qualification as a lawyer of the United Kingdom to the Liechtenstein Bar Association.</p> <p>Commercial presence must take the form of a sole proprietorship, general or limited partnership, limited liability company or joint-stock company of actively participating lawyers with a Liechtenstein licence. The attorney is personally responsible for his/her activities. In the case of joint-stock</p>

	<p>companies, only personal shares may be issued.</p> <p>b) Patent agents, industrial property agents, intellectual property attorneys (part of CPC 879, 861, 8613)</p> <p><u>With respect to Investment Liberalisation – Market Access, National Treatment, Most-Favoured-Nation Treatment, Senior Management and Boards of Directors, Cross-Border Trade in Services – Market Access, Local Presence, National Treatment, Most-Favoured-Nation Treatment and Legal Services – Obligations</u></p> <p>EEA or Swiss nationality as well as residency (commercial presence) are required for the practice of patent attorney in accordance with the Patent Attorney Act.</p> <p>Authorisation to provide services falling within the scope of the Patent Attorney Act may be granted to legal persons established in Liechtenstein if the majority of the capital and the voting rights are held by Liechtenstein nationals or nationals of another Contracting Party to the EEA Agreement and the managing director holds a licence issued by the Liechtenstein Financial Market Authority (FMA) in accordance with the Patent Attorney Act.</p> <p>Authorisation to provide such services in Liechtenstein temporarily on a cross-border basis is only granted to legal persons established in a Contracting Party to the EEA Agreement.</p> <p>c) Accounting and auditing services (CPC 8621)</p> <p><u>With respect to Investment Liberalisation – Market Access, National Treatment, Most-Favoured-Nation Treatment and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment, Most-Favoured-Nation Treatment</u></p> <p>EEA or Swiss nationality as well as residency (commercial presence) are required for professional activities falling within the scope of the Auditors and Auditing Companies Act and the Professional Trustees Act respectively.</p> <p>The majority of the capital and the voting rights of a company established in Liechtenstein in accordance with the Auditors and Auditing Companies Act must</p>
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	<p>be held by and the majority of the members of the board must be auditors or auditing companies licensed in Liechtenstein. The managing director must be an auditor with a licence issued by the FMA in accordance with the Auditors and Auditing Companies Act.</p> <p>Authorisation for temporarily providing services falling under the Auditors and Auditing Companies Act on a cross-border basis may only be granted to auditing companies established in a Contracting Party to the EEA Agreement or in Switzerland with the responsible auditor required to fulfil the same conditions as auditors established in Liechtenstein.</p> <p>Trust companies established in accordance with the Professional Trustees Act must be organised as joint-stock company (Aktiengesellschaft), limited liability company (GmbH), general or limited partnership (Kollektiv- or Kommanditgesellschaft), establishment (Anstalt) or as trust with legal personality (trust reg.). At least one member of the management of a trust company authorised to manage and represent the company must be a trustee with a licence granted in accordance with the Professional Trustees Act and working full-time for the company. Trust companies must appoint an auditor or auditing company with a licence under the Auditors and Auditing Companies Act.</p> <p>Statutory financial and regulatory audits of annual accounts, including consolidated annual accounts, and other auditing tasks requiring a responsible auditor, can only be provided by auditing companies and auditors registered and licensed in Liechtenstein.</p> <p>For both kinds of audits a licence under the Auditors and Auditing Companies Act as well as recognition by the FMA under the respective special purpose act are required. Recognition may only be granted to auditors and auditing companies providing proof of regular audit and reporting activities in a Contracting Party to the EEA Agreement comparable to the audit and reporting activities under the respective Liechtenstein act.</p> <p>d) Taxation services (CPC 863, not including legal advisory and legal representational services on tax matters, which are to be found legal</p>
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	<p>services)</p> <p><u>With respect to Investment liberalisation – Market Access, National Treatment, Most-Favoured-Nation Treatment and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment, Most-Favoured-Nation Treatment</u></p> <p>EEA or Swiss nationality as well as residency (commercial presence) are required for professional activities falling within the scope of the Auditors and Auditing Companies Act and the Professional Trustees Act respectively.</p> <p>The majority of the capital and the voting rights of a company established in Liechtenstein in accordance with the Auditors and Auditing Companies Act must be held by and the majority of the members of the board must be auditors or auditing companies licensed in Liechtenstein. The managing director must be an auditor with a licence issued by the FMA in accordance with the Auditors and Auditing Companies Act.</p> <p>Authorisation for temporarily providing services within the scope of the Auditors and Auditing Companies Act in Liechtenstein on a cross-border basis may only be granted to auditing companies established in an EEA state or in Switzerland with the responsible auditor falling under the same conditions as established auditors.</p> <p>Trust companies must be organized as joint-stock company (Aktiengesellschaft), limited liability company (GmbH), general or limited partnership (Kollektiv- or Kommanditgesellschaft), establishment (Anstalt) or as trust with legal personality (trust reg.). At least one member of the management of a trust company authorised to manage and represent the company must be a trustee with a licence granted in accordance with the Professional Trustees Act and working full-time for the company. Trust companies must appoint an auditor or auditing company with a licence under the Auditors and Auditing Companies Act.</p> <p>e) Management consulting services (CPC 86501, 86502, 86509)</p> <p><u>With respect to Investment Liberalisation – Market Access, National Treatment, Most-Favoured-Nation</u></p>
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	<p><u>Treatment and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment, Most-Favoured-Nation Treatment</u></p> <p>EEA or Swiss nationality as well as residency (commercial presence) are required for professional activities falling within the scope of the Auditors and Auditing Companies Act and the Professional Trustees Act respectively.</p> <p>The majority of the capital and the voting rights of a company established in Liechtenstein in accordance with the Auditors and Auditing Companies Act must be held by and the majority of the members of the board must be auditors or auditing companies licensed in Liechtenstein. The managing director must be an auditor with a licence issued by the FMA in accordance with the Auditors and Auditing Companies Act.</p> <p>Authorisation for temporarily providing services within the scope of the Auditors and Auditing Companies Act in Liechtenstein on a cross-border basis may only be granted to auditing companies established in a Contracting Party to the EEA Agreement or in Switzerland with the responsible auditor falling under the same conditions as established auditors.</p> <p>Trust companies must be organised as joint-stock company (Aktiengesellschaft), limited liability company (GmbH), general or limited partnership (Kollektiv- or Kommanditgesellschaft), establishment (Anstalt) or as trust with legal personality (trust reg.). At least one member of the management of a trust company authorised to manage and represent the company must be a trustee with a licence granted in accordance with the Professional Trustees Act and working full-time for the company. Trust companies must appoint an auditor or auditing company with a licence under the Auditors and Auditing Companies Act.</p> <p>f) Architectural, engineering and other technical services (CPC 867)</p> <p><u>With respect to Investment Liberalisation – Market Access, National Treatment, Senior Management and Boards of Directors and Cross-Border Trade in Services – Market Access, Local Presence, National</u></p>
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	<p><u>Treatment</u></p> <p>Nationality as well as residency requirements apply for the independent practice of professional activities regulated by the Building and Construction Professions' Act and the Building Act respectively.</p> <p>Legal persons have to appoint a managing director who fulfils the nationality and residency requirements. If several natural persons are active as managing directors, then each must meet those requirements.</p>
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3.	
Sector:	Other Business Services
Sub-Sector:	Assuming board mandates in accordance with article 180a of the Liechtenstein Persons and Companies Act; placement and supply services of personnel, agency services; management of copyrights
Industry Classification:	CPC 86502, 872, 87909
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.8 (Most-Favoured-Nation Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Measures:	Professional Trustees Act, LGBl. 1993/42, LR 173.520 Persons and Companies Act, LGBl. 1926/4, LR 216 Act concerning the supervision of persons pursuant to Art. 180a of Persons and Companies Act, LGBl. 2013/426, LR 173.550 Employment Agency Act, LGBl. 2000/103, LR 823.10 Copyright Act, LGBl. 1999/160, LR 231.1
Description:	a) Assuming board mandates in accordance with Article 180a of the Liechtenstein Persons and Companies Act <u>With respect to Investment Liberalisation - National Treatment, Most-Favoured-Nation Treatment, Senior Management and Boards of Directors and Cross-Border Trade in Services – National Treatment</u> Nationality as well as residency requirements (commercial presence or full-time employment)

relationship) apply in order to perform the above-mentioned activity on a professional basis. The service supplier must be in possession of a licence to act as a trustee under the Professional Trustees Act or of a licence to carry out activities under Article 180a of the Persons and Company Act (PGR). Such licence may be granted if the applicant is in a full-time employment relationship with an employer in Liechtenstein authorised to act as a trustee.

The existence of the necessary professional qualification must be demonstrated by evidence of training in accordance with the Professional Trustees Act and confirmation of at least one year of full-time employment in a field of activity in accordance with paragraph 1 of Article 180a of the PGR with an employer in Liechtenstein authorised to act as a trustee in accordance with the Professional Trustees Act.

b) Placement and supply services of personnel, agency services (CPC 872)

With respect to Investment Liberalisation - National Treatment, Most-Favoured-Nation Treatment and Cross-Border Trade in Services – Local Presence, National Treatment

Nationality as well as residency requirements apply for the establishment of an employment agency.

The employment agency licensed under the Employment Agency Act may only hire out natural persons entitled to gainful employment in Liechtenstein in accordance with the applicable provisions of the Foreign Nationals Act.

c) Management of copyrights (part of CPC 87909)

With respect to Investment Liberalisation - Market Access, National Treatment, Most-Favoured-Nation Treatment and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment,

Companies acting in the management of copyrights (to be understood as defined in CPC 89230) and neighbouring rights where collective exploitation is required by law must be approved by the

	<p>Liechtenstein Government. The Government may grant a licence to a foreign collecting society or establish or licence a Liechtenstein collecting society.</p> <p>If foreign collecting societies are granted a licence, they must indicate at least one summonable address in Liechtenstein and declare in the application for a corresponding licence that they are fully subject to Liechtenstein law and jurisdiction with regard to their activities in Liechtenstein.</p> <p>Collecting societies from States without an enforcement agreement with Liechtenstein must deposit a minimum deposit of 100,000 Swiss francs with the National Treasury as security for claims against them arising from their business activities.</p> <p>As a general rule, only one society per category of works is granted a licence.</p>
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4.	
Sector:	Financial Services
Sub-Sector:	Financial services - insurance and banking
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-favoured-nation Treatment)</p> <p>Article 3.49 (Senior Management and Boards of Directors)</p>
Measures:	<p>Insurance Supervision Act, LGBI. 2015/231, LR 961.01</p> <p>Pension Funds Act, LGBI. 2018/464, LR 831.42</p> <p>Occupational Pensions Act, LGBI. 1988/12, LR 831.40</p> <p>Health Insurance Act, LGBI. 1971/50, LR 832.10</p> <p>Compulsory Accident Insurance Act, LGBI. 1990/46, LR 832.20</p> <p>Banking Act, LGBI. 1992/108, LR 952.0</p> <p>Undertakings for Collective Investment in Transferable Securities Act, LGBI. 2011/295, LR 951.31</p> <p>Alternative Investment Fund Managers Act, LGBI. 2013/49, LR 951.32</p>
Description:	<p>a) Insurance and insurance-related services</p> <p><u>With respect to Investment Liberalisation - Market Access, National Treatment, Most-Favoured-Nation Treatment, Performance Requirements and Cross-</u></p>

	<p><u>Border Trade in Services – Market Access, Local Presence, National Treatment and Financial Services – Senior Management and Boards of directors</u></p> <p>The supply of direct insurance services is reserved for undertakings holding an operating licence issued by the Liechtenstein Financial Market Authority (FMA) and established in Liechtenstein.</p> <p>Nationality and residency requirements apply to at least one member of the executive board as well as one member of the board of directors.</p> <p>The establishment of a branch requires a licence and the appointment, subject to the approval of the FMA, of a general representative resident in Liechtenstein and duly authorised to fully represent the company before administrative authorities and in court.</p> <p>The foreign insurance undertaking must hold assets in Liechtenstein amounting to at least half of the threshold of the minimum capital requirements laid down in the Act and must deposit one quarter of those assets as a security.</p> <p>Insurance undertakings incorporated in Liechtenstein must adopt a specific legal form, on a non-discriminatory basis. Both the statutory seat and the head office of the undertaking must be located in Liechtenstein.</p> <p>With regard to amounts recoverable under reinsurance contracts from undertakings with their head office in a non-EEA State it is necessary for the assets representing such claims to be located in a Contracting Party to the EEA Agreement unless the solvency regime of that country is deemed to be equivalent.</p> <p>Undertakings domiciled in a non-EEA State which conduct only reinsurance in Liechtenstein and do not have a subsidiary in Liechtenstein do not fall under the supervision of the FMA, provided that they are subject to supervision in their home country which is equivalent to that in Liechtenstein.</p> <p>Promotional activities and intermediation services on behalf of a subsidiary not established in a Contracting Party to the EEA Agreement or of a</p>
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	<p>branch not established in Liechtenstein are prohibited.</p> <p>The supply of insurance broker services is reserved for insurance brokers authorised by the FMA. Insurance brokers must be resident in Liechtenstein.</p> <p>Participation in the compulsory occupational retirement, accident or health insurance schemes requires suppliers to have their statutory seat, their head office as well as their accounting in Liechtenstein and to adopt a specific legal form, on a non-discriminatory basis.</p> <p>b) Banking and other financial services</p> <p><u>With respect to Investment Liberalisation - Market Access, National Treatment, Most-Favoured-Nation Treatment, and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment and Financial Services – Senior Management and Boards of Directors</u></p> <p>Banks and investment firms need an operating licence issued by the FMA in order to take up business activities in Liechtenstein. Banks and investment firms incorporated in Liechtenstein must adopt a specific legal form, on a non-discriminatory basis. Both the registered office and the head office of the undertaking must be located in Liechtenstein.</p> <p>If the bank or investment firm forms part of a foreign group active in the financial sector, the licence shall only be granted if:</p> <ul style="list-style-type: none"> a) the group is subject to consolidated supervision equivalent to that in Liechtenstein; b) the supervisory authority of the home country does not object to the establishment of a subsidiary; and c) the proper supervision of the subsidiary is not hampered by the laws, regulations or administrative provisions of the home country, or by difficulties in their enforcement, imposed on natural or legal persons with whom the subsidiary has close links. <p>Specific requirements apply to the use of the company's name and its duties towards the Swiss national bank.</p>
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	<p>Representative offices of a foreign bank can neither conclude or deal business nor act as an agent.</p> <p>The FMA may, in consultation with the other competent authorities of Contracting Parties to the EEA Agreement, require the establishment of a financial holding company or a mixed financial holding company with its head office in a Contracting Party to the EEA Agreement if no equivalent supervision exists in the home country.</p> <p>Credit institutions have exclusive rights to accept deposits and other repayable funds from the public.</p> <p>Public issue of securities shall be conducted by securities undertakings or other parties authorised to provide such services.</p> <p>The establishment of a branch of management companies for collective investment funds having their registered office in a non-EEA State is subject to authorisation. Such authorisation may be granted if:</p> <ul style="list-style-type: none"> a) the management company is subject to supervision which is equivalent to that of the FMA; b) the supervisory authority of the home country raises no objections to the establishment of the branch and declares that it will inform the FMA without delay of any circumstances that might jeopardize the protection of investors and the stability of the financial system; c) the natural persons responsible for the branch meet the requirements of Article 180a of the Persons and Companies Act and have a licence as a professional trustee or as a person licensed under the Act on the supervision of persons pursuant to Article 180a of the Persons and Companies Act; and d) the branch has an appropriate organizational and financial structure in Liechtenstein and meets the respective conditions applicable to branches of management companies incorporated in other Contracting Parties to the EEA Agreement.
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Schedule of Norway

List of Reservations:

Reservation No. 1 – All Sectors

Reservation No. 2 – Auditing Services

Reservation No. 3 – Accounting and Book-Keeping Services

Reservation No. 4 – Technical Testing and Analysis Services

Reservation No. 5 – Debt Collection Agency

Reservation No. 6 – Real Estate Services

Reservation No. 7 – Labour Recruitment and Supply Services, excluding Executive Search Services

Reservation No. 8 – Rental/Leasing Services relating to ships and aircrafts without Operators

Reservation No. 9 – Mining, excluding petroleum

Reservation No. 10 – Trade and Sales of Electricity

Reservation No. 11 – Ground Handling Services

Reservation No. 12 – Car-hiring and Leasing

Reservation No. 13 – Maritime Transport

Reservation No. 14 – Custom Clearance

1.	
Sector:	All Sectors
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.7 (National Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.49 (Senior Management and Boards of Directors)
Measures:	Act of 13 June 1997 No. 45 on Public Limited Liability Companies Act of 13 June 1997 No. 44 on Private Limited Liability Companies Act of 15 June 2001 No. 59 on Foundations Act of 29 June 2007 No. 81 on Cooperative Societies
Description:	<u>Investments:</u> The general manager in a limited liability company or a cooperative, at least half of the members of the board of directors and of the corporate assembly in a limited liability company, and at least half of the members of the board of directors in a cooperative or a foundation must be residents of Norway, unless the Ministry of Trade, Industry and Fisheries grants an exemption in each individual case. These requirements do not apply to British citizens who reside permanently in the United Kingdom or in a Contracting Party to the EEA Agreement or citizens of a Contracting Party to the EEA Agreement who reside permanently in the United Kingdom.

2.	
Sector:	Auditing Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.9 (Senior Management and Boards of Directors)
Measures:	Act 20 November 2020 No. 128 on auditing and auditors (Auditors Act)
Description:	<u>Investments:</u> Auditing companies may not be incorporated as foundations. Sole proprietorships or partnerships are limited to licensed auditors. The majority of voting rights in an auditing company must be held by licensed auditors or auditing companies. Statutory audits of annual accounts, including consolidated annual accounts, and other auditing tasks requiring a responsible auditor, can only be provided by auditing companies and auditors registered and licensed in Norway.

3.	
Sector:	Accounting and Book-Keeping Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.7 (National Treatment) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Measures:	Act 18 June 1993 No. 109 on authorisation of accountants (Accountant Act) Act 19 November 2004 No. 73 on bookkeeping (Bookkeeping Act)
Description:	<p><u>Investments and cross-border trade in services:</u> Accounting companies shall have a permanent place of business in Norway and authorised accountants must in addition be resident in a Contracting Party to the EEA Agreement. The Financial Supervisory Authority may make individual exceptions to the requirement for permanent place of business and the residence requirement, provided that documents regarding clients in Norway are stored in a fixed place in the country where the place of business is located in an orderly and responsible manner.</p> <p>Bookkeeping documentation regarding Norwegian clients must be transferred to Norway for storage within a month after the annual accounts were approved by the company, but at the latest no more than seven months after the end of the accounting year.</p> <p>Accounting material as mentioned in the Bookkeeping Act Section 13 first sub-section no. 1 to 4 shall be kept in Norway for five years after the end of the financial year. Accounting material as mentioned in the Bookkeeping act Section 13 first sub-section no. 5 to 8 shall be kept in Norway for three years and six months after the end of the financial year.</p>

4.	
Sector:	Technical Testing and Analysis Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.14 (Market Access) Article 3.16 (National Treatment)
Measures:	Act of 16 February 2007 No. 9 on Ship Safety and Security
Description:	<u>Investments and cross-border trade in services:</u> Prior approval required for statutory technical testing services for maritime vessels.

5.	
Sector:	Debt Collection Agency
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.15 (Local Presence)
Measures:	Act 13 May 1988 No. 26 on debt collection agencies Regulation 14 July 1989 No. 562 to Act on Debt Collection Agencies etc.
Description:	<u>Cross-border trade in services:</u> Debt collection agencies must have a permanent place of business in Norway.

6.	
Sector:	Real Estate Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Measures:	Act 29 June 2007 No. 73 on estate agency business
Description:	<u>Cross-border trade in services:</u> Suppliers of real estate services shall have a permanent place of business in Norway. The Financial Supervisory Authority may make individual exceptions to the requirement for permanent place of business, provided that documents regarding clients in Norway are stored in a fixed place in the country where the place of business is located in an orderly and responsible manner.

7.	
Sector:	Labour Recruitment and Supply Services, excl. Executive Search Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.14 (Market Access) Article 3.15 (Local Presence)
Measures:	Act 17 June 2005 No. 62 relating to working environment, working hours and employment protection, etc. (Working Environment Act) Regulation 4 June 2008 No. 541 on staffing agencies Regulation 11 January 2013 No. 33 on hiring of labour
Description:	<u>Investments and cross-border trade in services:</u> Commercial presence, registration and a bank guarantee equal to the amount required as minimum capital for a limited liability company required. Labour recruitment and provision of personnel limited to Norwegian citizens and residents holding a work permit.

8.	
Sector:	Rental/Leasing Services relating to ships and aircrafts without Operators
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.15 (Local Presence)
Measures:	Act 1993 11 June No 101 on air transport Regulation 2013 7 August No. 956 on air operations Act 1994 24 June No. 39 on maritime transport Act 1987 12 June No. 48 on international shipping registry (NIS Act)
Description:	<p><u>Investments:</u> Aircrafts: To be registered in the aircraft register of Norway, the aircraft must be owned either by Norwegian natural persons or by Norwegian enterprises.</p> <p>Ships: Registration in the Norwegian Ordinary Ship Register (NOR): Only for company of a Contracting Party to the EEA Agreement where citizens of these Contracting Parties own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted.</p> <p>Registration in the Norwegian International Ship Register (NIS): ships with more than 40 per cent non-EEA ownership must have a management function in Norway.</p> <p>This may be the operation by a Norwegian ship-owning company with head office in Norway, or a Norwegian management company or if the ship is registered directly in the NIS by a foreign company, a representative in a Contracting Party to the EEA Agreement is required. The representative must be domiciled in Norway and be authorised to receive a lawsuit on behalf of the ship owner.</p>

9.	
Sector:	Mining, excluding petroleum
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.14 (Market Access)
Measures:	Act 19 June 2009 No. 101 on mineral resources Regulations 23 March 2009 No. 1842 on the Mineral Act Act 22 March 2019 No. 7 on mineral activities on the continental shelf Act 21 June 1963 No. 12 on scientific exploration and exploitation of subsea natural deposits other than petroleum deposits and mineral deposits
Description:	<u>Investments and cross-border trade in services:</u> A licence is necessary to undertake mining activities and exploration on land or in subsea natural deposits. Commercial presence may be required. No limitation in respect of services incidental to the mining activities.

10.	
Sector:	Trade and Sales of Electricity
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.14 (Market Access) Article 3.15 (Local Presence)
Measures:	Energy Act of 29 June 1990 No. 50 Including supplementary regulations to the act.
Description:	<u>Investments and cross-border trade in services:</u> Licence required for the organisation and operation of a marked place for electricity and for sales of electricity. Local presence required.

11.	
Sector:	Ground Handling Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.14 (Market Access)
Measures:	Council Directive 96/67/EC of 15 October 1996 on access to the ground handling market at Community airport as implemented Act 11 June 1993 No. 101 on air transport Regulation 3 November 2000 No. 1096 on aerodrome related services
Description:	<u>Investments and cross-border trade in services:</u> The level of openness of ground handling services depends on the size of airport. The number of suppliers in each airport may be limited. For “big airports”, this limit may not be less than two suppliers.

12.	
Sector:	Car-hiring and Leasing
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.15 (Local Presence)
Measures:	Act 18 June 1965 No. 4 on road traffic Regulation 25 January 1990 No. 92 on vehicles Act 10 April 2015 No. 17 on Financial Undertakings and Financial Groups (Financial Undertakings Act)
Description:	<u>Cross-border trade in services:</u> Commercial presence is required. Motor vehicles shall be registered in the national register for motor vehicles. Only temporary traffic of foreign registered vehicles allowed. Financial leasing is considered a financial service, which may only be provided by authorised finance undertakings.

13.	
Sector:	Maritime Transport
Sub-Sector:	International maritime transport (freight and passengers)
Industry Classification:	Part of CPC 7211 and 7212
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Measures:	<p>Act 24 June 1994 No. 39 on Norwegian Maritime</p> <p>Act 12 June 1987 No.48 on NIS</p> <p>Regulation 30 June 1987 No. 579 on special trade areas for vessels and mobile offshore units engaged in the petroleum activity and registered in the Norwegian International Ship Register</p> <p>Regulation 11 August 1989 No. 802-on Trade area for cargo ships registered in the Norwegian International Ship Register (NIS)</p> <p>Regulation 9 July 1993 No. 596 on Trade area for passenger ships registered in the Norwegian International Ship Register (NIS)</p> <p>Act 16 February 2007 No 9. on Ship Safety and Security</p> <p>Regulation 22 December 2011 No. 1523 on Qualifications and certificates for seafarers</p> <p>Act 21 June 2013 No. 102 on Ship Labour</p>
Description:	<p><u>Investments and cross-border trade in services:</u> Ships registered in the Norwegian Ordinary Ship Register (NOR) have to be owned by citizens of a Contracting Party to the EEA Agreement or by a</p>

	<p>company of a Contracting Party to the EEA Agreement where citizens of Contracting States to the EEA Agreement own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted.</p> <p>NOR vessels: when the ship-owning company is a limited liability company, it must be headquartered in a Contracting Party to the EEA Agreement. The majority of the members of the board, including the chairman, must be citizens of a Contracting Party to the EEA Agreement resident in a Contracting Party to the EEA Agreement, having resided in any such Contracting Party the preceding two years.</p> <p>NIS vessels: ships with more than 40 per cent non-Norwegian ownership must have a management function in Norway. This may be the operation by a Norwegian ship-owning company with head office in Norway, or a Norwegian management company or, if the ship is registered directly in the NIS by a foreign company, a representative in a Contracting Party to the EEA Agreement is required. The representative must be domiciled in Norway and be authorised to receive a lawsuit on behalf of the ship owner.</p> <p>NOR and NIS vessels: the captain must be a citizen of a Contracting Party to the EEA Agreement. Exemptions from this rule may be granted.</p>
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14.	
Sector:	Custom Clearance
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.15 (Local Presence)
Measures:	Act 21 December 2007 No. 119 on Customs Regulation 17 December 2008 No. 1502 on Customs Duties and Movement of Goods
Description:	Customs services, including customs clearance services and services relating to use of temporary storage facilities or customs warehouses, may only be provided by persons established in Norway.

ANNEX XVII

REFERRED TO IN ARTICLE 3.12 (NON-CONFORMING MEASURES) OF SECTION 3.2 (INVESTMENT LIBERALISATION), ARTICLE 3.18 (NON-CONFORMING MEASURES) OF SECTION 3.3 (CROSS-BORDER TRADE IN SERVICES), ARTICLE 3.28 (NON-CONFORMING MEASURES) OF SECTION 3.4 (ENTRY AND TEMPORARY STAY OF NATURAL PERSONS), ARTICLE 3.49 (SENIOR MANAGEMENT AND BOARDS OF DIRECTORS) OF SUB-SECTION 3.5.3 (FINANCIAL SERVICES) AND ARTICLE 3.77 (NON-CONFORMING MEASURES) OF SUB-SECTION 3.5.6 (LEGAL SERVICES)

ANNEX XVII

FUTURE MEASURES

REFERRED TO IN ARTICLE 3.12 (NON-CONFORMING MEASURES) OF SECTION 3.2 (INVESTMENT LIBERALISATION), ARTICLE 3.18 (NON-CONFORMING MEASURES) OF SECTION 3.3 (CROSS-BORDER TRADE IN SERVICES), ARTICLE 3.28 (NON-CONFORMING MEASURES) OF SECTION 3.4 (ENTRY AND TEMPORARY STAY OF NATURAL PERSONS), ARTICLE 3.49 (SENIOR MANAGEMENT AND BOARDS OF DIRECTORS) OF SUB-SECTION 3.5.3 (FINANCIAL SERVICES) AND ARTICLE 3.77 (NON-CONFORMING MEASURES) OF SUB-SECTION 3.5.6 (LEGAL SERVICES)

Headnotes

1. The Schedule of a Party to this Annex sets out, under Article 3.12 (Non-Conforming Measures) of Section 3.2 (Investment Liberalisation), Article 3.18 (Non-Conforming Measures) of Section 3.3 (Cross-Border Trade in Services), Article 3.49 (Senior Management and Boards of Directors) of Sub-Section 3.5.3 (Financial Services), and Article 3.77 (Non-Conforming Measures) of Sub-Section 3.5.6 (Legal Services), the reservations taken by that Party with respect to future measures that do not conform with obligations imposed by:
 - (a) Article 3.6 (Market Access) of Section 3.2 (Investment Liberalisation) or Article 3.14 (Market Access) of Section 3.3 (Cross-Border Trade in Services);
 - (b) Article 3.15 (Local Presence) of Section 3.3 (Cross-Border Trade in Services);
 - (c) Article 3.7 (National Treatment) of Section 3.2 (Investment Liberalisation) or Article 3.16 (National Treatment) of Section 3.3 (Cross-Border Trade in Services);
 - (d) Article 3.8 (Most-Favoured-Nation Treatment) of Section 3.2 (Investment Liberalisation) or Article 3.17 (Most-Favoured-Nation Treatment) of Section 3.3 (Cross-Border Trade in Services);
 - (e) Article 3.9 (Senior Management and Boards of Directors) of Section 3.2 (Investment Liberalisation);
 - (f) Article 3.10 (Performance Requirements) of Section 3.2 (Investment Liberalisation);
 - (g) Article 3.49 (Senior Management and Boards of Directors) of Sub-Section 3.5.3 (Financial Services); or
 - (h) Article 3.76 (Obligations) of Sub-Section 3.5.6 (Legal Services).

2. The reservations are without prejudice to the rights and obligations of the Parties under GATS.
3. Each reservation sets out the following elements:
 - (a) “sector” refers to the general sector in which the reservation is taken;
 - (b) “sub-sector” refers, where applicable, to the specific sector in which the reservation is taken;
 - (c) “industry classification” refers, where applicable, to the activity covered by the reservation according to the CPC, ISIC Rev. 3.1, or as expressly otherwise described in that reservation;
 - (d) “type of reservation” specifies the obligation referred to in paragraph 1 above for which a reservation is taken;
 - (e) “description” sets out the scope of the sector, sub-sector or activities covered by the reservation; and
 - (f) “existing measures” identifies, for transparency purposes, existing measures that apply to the sector, sub-sector or activities covered by the reservation.
4. In the interpretation of a reservation, all elements of the reservation shall be considered. The “description” element shall prevail over all other elements.
5. For the purposes of each Party’s Schedule:
 - (a) “ISIC Rev. 3.1” means the International Standard Industrial Classification of all Economic Activities as set out in Statistical Office of the United Nations, Statistical Papers, Series M, No. 4, ISIC Rev. 3.1, 2002;
 - (b) “CPC” means the Provisional Central Product Classification (Statistical Papers, Series M, No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).
6. For the purposes of each Party’s Schedule, a reservation for a requirement to have a local presence in a Party is taken against Article 3.15 (Local Presence), and not against Article 3.14 (Market Access) or Article 3.16 (National Treatment) of Section 3.3 (Cross-Border Trade in Services). Furthermore, such a requirement is not taken as a reservation against Article 3.7 (National Treatment) of Section 3.2 (Investment Liberalisation).
7. The list of reservations below does not include measures relating to qualification requirements and procedures, technical standards and licensing requirements and procedures where they do not constitute a market access or a national treatment limitation within the meaning of Article 3.6 (Market

Access), Article 3.7 (National Treatment) of Section 3.2 (Investment Liberalisation), Article 3.14 (Market Access), Article 3.15 (Local Presence), Article 3.16 (National Treatment) of Section 3.3 (Cross-Border Trade in Services) or Article 3.76 (Obligations) of Sub-Section 3.5.6 (Legal Services). These measures may include, in particular, the need to obtain a licence, to satisfy universal service obligations, to have recognised qualifications in regulated sectors, to pass specific examinations, including language examinations, to fulfil a membership requirement of a particular profession, such as membership in a professional organisation, to have a local agent for service or to maintain a local address, or zoning and planning requirements, or any non-discriminatory requirements that certain activities may not be carried out in protected zones or areas. While not listed, such measures continue to apply.

8. For greater certainty, non-discriminatory measures do not constitute a market access limitation within the meaning of Article 3.6 (Market Access) of Section 3.2 (Investment Liberalisation), Article 3.14 (Market Access) of Section 3.3 (Cross-Border Trade in Services), or Article 3.76 (Obligations) of Sub-Section 3.5.6 (Legal Services) for any measure:
 - (a) requiring the separation of the ownership of infrastructure from the ownership of the goods or services provided through that infrastructure to ensure fair competition, for example in the fields of energy, transportation and telecommunications;
 - (b) restricting the concentration of ownership to ensure fair competition;
 - (c) seeking to ensure the conservation and protection of natural resources and the environment including with respect to climate change, including a limitation on the availability, number and scope of concessions granted, and the imposition of a moratorium or ban;
 - (d) limiting the number of authorisations granted because of technical or physical constraints, for example telecommunications spectra and frequencies; or
 - (e) requiring that a certain percentage of the shareholders, owners, partners, or directors of an enterprise be qualified or practice a certain profession such as lawyers or accountants.
9. For greater certainty, for Iceland, Liechtenstein and Norway, the obligation to grant national treatment does not entail the requirement to extend to UK natural persons or enterprises the treatment granted to natural persons or enterprises of a Contracting Party to the EEA Agreement, or to any measure adopted pursuant to the EEA Agreement. Such treatment is granted only to enterprises constituted or organised in accordance with the law of a Contracting Party to the EEA Agreement and having their registered office, central administration or principal place of business within the EEA,

including those enterprises established within the EEA which are owned or controlled by UK natural persons or enterprises.

10. With respect to financial services:

- (a) Unlike foreign subsidiaries, branches established directly in a Contracting Party to the EEA Agreement by a non-EEA financial institution are not, with certain limited exceptions, subject to prudential regulations harmonised at EEA level which enable such subsidiaries to benefit from enhanced facilities to set up new establishments and to provide cross-border services throughout the EEA. Therefore, such branches receive an authorisation to operate in a Contracting Party to the EEA Agreement under conditions equivalent to those applied to domestic financial institutions of that Contracting Party to the EEA Agreement, and may be required to satisfy a number of specific prudential requirements such as, in the case of banking and securities, separate capitalisation and other solvency requirements and reporting and publication of accounts requirements or, in the case of insurance, specific guarantee and deposit requirements, a separate capitalisation, and the localisation in the Contracting Party to the EEA Agreement concerned of the assets representing the technical reserves and at least one third of the solvency margin.
- (b) Iceland, Liechtenstein and Norway take their commitments subject to the applicable prudential regulatory regime under the EEA Agreement and relevant national law derived therefrom, including third country provisions and equivalence decisions adopted by the European Commission and incorporated into the EEA Agreement. Where equivalent supervision by authorities of the United Kingdom is required under applicable law, that requirement is met after incorporation of a respective equivalence decision of the European Commission into the EEA Agreement and for the time of the validity of that decision.

Schedule of the United Kingdom

List of reservations:

Reservation No. 1 – All sectors

Reservation No. 2 – Professional services (legal services; auditing services)

Reservation No. 3 – Professional services (health related and retail of pharmaceuticals)

Reservation No. 4 – Business services (collection agency services and credit reporting services)

Reservation No. 5 – Business services (placement services)

Reservation No. 6 – Business services (investigation services)

Reservation No. 7 – Business services (other business services)

Reservation No. 8 – Education services

Reservation No. 9 – Financial services

Reservation No. 10 – Health and social services

Reservation No. 11 – Recreational, cultural and sporting services

Reservation No. 12 – Transport services and auxiliary transport services

Reservation No. 13 – Fishing and water

Reservation No. 14 – Energy related activities

Reservation No. 15 – Other services not included elsewhere

Reservation No. 1 – All sectors

Sector: All sectors

Type of reservation: Market Access
Local Presence
National Treatment
Most-Favoured-Nation Treatment
Senior Management and Boards of Directors
Performance Requirements
Obligations for Legal Services

Section: Investment Liberalisation, Cross-Border Trade in Services and Regulatory Framework – Legal Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:

(a) Commercial presence

With respect to Investment Liberalisation – Market Access:

Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights granted to private operators.

Public utilities exist in sectors such as related scientific and technical consulting services, research and development (R&D) services on social sciences and humanities, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific scheduling is not practical. This reservation does not apply to telecommunications and to computer and related services.

(b) Most-Favoured-Nation treatment

With respect to Investment Liberalisation – Most-Favoured-Nation Treatment, Cross-Border Trade in Services – Most-Favoured-Nation Treatment and Legal Services – Obligations:

According differential treatment pursuant to any international investment treaty or other trade agreement in force or signed prior to the date of entry into force of this Agreement.

According differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which:

- (i) creates an internal market in services and investment;
- (ii) grants the right of establishment; or
- (iii) requires the approximation of legislation in one or more economic sectors.

An internal market on services and establishment means an area without internal frontiers in which the free movement of services, capital and persons is ensured.

The right of establishment means an obligation to abolish in substance all barriers to establishment among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the country where such establishment takes place.

The approximation of legislation means:

- (i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other party or parties to that agreement; or
- (ii) the incorporation of common legislation into the law of the parties to the regional economic integration agreement.

Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the party or parties to the regional economic integration agreement.

According differential treatment relating to the right of establishment to nationals or enterprises through existing or future bilateral agreements between the United Kingdom and any of the following countries or principalities: Andorra, Monaco, San Marino and the Vatican City State.

(c) Arms, ammunitions and war material

With respect to Investment Liberalisation – Market Access, National Treatment, Most-Favoured-Nation Treatment, Senior Management and Boards of Directors, Performance Requirements and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment, Most-Favoured-Nation Treatment:

Production or distribution of, or trade in, arms, ammunitions and war material. War material is limited to any product which is solely intended and made for military use in connection with the conduct of war or defence activities.

(d) Residential property

With respect to Investment Liberalisation – National Treatment, Performance Requirements and Cross-Border Trade in Services – National Treatment:

Any taxation measure with respect to the sale, purchase or transfer of residential property (including interests that arise via leases, financing and profit-sharing arrangements, and acquisition of interests in enterprises that own residential property).

Reservation No. 2 – Professional services (Legal services; auditing services)

Sector – sub-sector: Professional services – legal services, auditing services

Industry classification: Part of CPC 861, part of 87902, part of 862

Type of reservation: Market Access
Senior Management and Boards of Directors
Local Presence
National Treatment
Obligations for Legal Services

Section: Investment Liberalisation, Cross-Border Trade in Services and Regulatory Framework – Legal Services

Description:

(a) Legal services

With respect to Investment Liberalisation – Market Access, Senior Management and Boards of Directors, National Treatment and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment and Legal Services – Obligations:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of legal advisory and legal authorisation, documentation, and certification services provided by legal professionals entrusted with public functions, such as notaries, and with respect to services provided by bailiffs (part of CPC 861, part of 87902).

(b) Auditing services (CPC 86211, 86212 other than accounting and bookkeeping services)

With respect to Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the cross-border supply of auditing services.

Existing measures:

Companies Act 2006

Reservation No. 3 - Professional services (health related and retail of pharmaceuticals)

Sector: Health related professional services and retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists

Industry classification: CPC 63211, 85201, 9312, 9319, 93121

Type of reservation: Market Access
Local Presence
National Treatment

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

(a) Medical and dental services; services provided by midwives, nurses, physiotherapists, psychologists and paramedical personnel (CPC 63211, 85201, 9312, 9319)

With respect to Investment Liberalisation – Market Access:

Establishment for doctors under the National Health Service is subject to medical manpower planning (CPC 93121, 93122).

With respect to Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of all health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedical personnel and psychologists (part of CPC 85201, CPC 9312, part of 93191).

(b) Retail sales of pharmaceutical, medical and orthopaedic goods, other services provided by pharmacists (CPC 63211)

With respect to Investment Liberalisation – Market Access and Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of cross-border retail sales of pharmaceuticals and of medical and orthopaedic goods, and other services provided by pharmacists. Establishment in the United Kingdom is required for the retail of pharmaceuticals and specific medical goods to the general public in the United Kingdom.

Reservation No. 4 – Business services (collection agency services and credit reporting services)

Sector – sub-sector: Business services - collection agency services, credit reporting services

Industry classification: CPC 87901, 87902

Type of reservation: Market Access
Local Presence
National Treatment

Section: Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of collection agency services and credit reporting services.

Reservation No. 5 – Business services (placement services)

Sector – sub-sector: Business Services – placement services

Industry classification: CPC 87202, 87204, 87205, 87206, 87209

Type of reservation: Market Access
National Treatment
Senior Management and Boards of Directors
Local Presence

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:

The supply of placement services of domestic help personnel, other commercial or industrial workers, nursing and other personnel (CPC 87204, 87205, 87206, 87209).

To require establishment and to prohibit the cross-border supply of placement services of office support personnel and other workers.

Reservation No. 6 – Business services (investigation services)

Sector – sub-sector: Business services – investigation services

Industry classification: CPC 87301

Type of reservation: Market Access
National Treatment
Senior Management and Boards of Directors
Performance Requirements
Local Presence

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the supply of investigation services (CPC 87301).

Reservation No. 7 – Business services (other business services)

Sector – sub-sector: Business services – other business services

Industry classification: CPC 86764, 86769, 8868, part of 8790

Type of reservation: Market Access
National Treatment
Most-Favoured-Nation Treatment
Local Presence

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:

(a) Maintenance and repair of vessels, rail transport equipment and aircraft and parts thereof (part of CPC 86764, CPC 86769, CPC 8868)

With respect to Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

To require establishment or physical presence in the United Kingdom and prohibiting the cross-border supply of maintenance and repair services of rail transport equipment from outside the United Kingdom.

To require establishment or physical presence in the United Kingdom and prohibiting the cross-border supply of maintenance and repair services of internal waterways transport vessels from outside the United Kingdom.

To require establishment or physical presence in the United Kingdom and prohibiting the cross-border supply of maintenance and repair services of maritime vessels from outside the United Kingdom.

To require establishment or physical presence in the United Kingdom and prohibiting the cross-border supply of maintenance and repair services of aircraft and

parts thereof from outside the United Kingdom (part of CPC 86764, CPC 86769, CPC 8868).

Only recognised organisations authorised by the United Kingdom may carry out statutory surveys and certification of ships on behalf of the United Kingdom. Establishment may be required.

Existing measures:

Regulation (EC) 391/2009 of the European Parliament and the Council of 23 April 2009 on common rules and standards for ship inspection and survey organisations as retained in the law of the United Kingdom by the European Union (Withdrawal) Act 2018, and as amended by the Merchant Shipping (Recognised Organisations) (Amendment) (EU Exit) Regulations 2019.

(b) Other business services related to aviation

With respect to Investment Liberalisation – Most-Favoured-Nation Treatment and Cross-Border Trade in Services – Most-Favoured-Nation Treatment:

According differential treatment to a third country pursuant to existing or future bilateral agreements relating to the following services:

- (i) repair and maintenance services on an aircraft or a part thereof during which the aircraft or the part is withdrawn from service, excluding so-called line maintenance;
- (ii) computer reservation system (CRS) services;
- (iii) specialty air services;
- (iv) airport operation services; and
- (v) the selling and marketing of air transport services.

Reservation No. 8 – Education services

Sector: Education services

Industry classification: CPC 92

Type of reservation:

- Market Access
- Local Presence
- National Treatment
- Senior Management and Boards of Directors
- Performance Requirements

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:

All educational services which receive public funding or State support in any form and are therefore not considered to be privately funded. Where the supply of privately funded education services by a foreign provider is permitted, participation of private operators in the education system may be subject to the granting of a concession allocated on a non-discriminatory basis.

The supply of privately funded other education services, which means other than those classified as being primary, secondary, higher and adult education services (CPC 929).

Reservation No. 9 – Financial services

Sector: Financial services

Type of reservation: Market Access
National Treatment
Most-Favoured-Nation Treatment
Local Presence

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:

(a) All financial services

With respect to Investment Liberalisation – Market Access:

To require a financial service supplier, other than a branch, when establishing in the United Kingdom to adopt a specific legal form, on a non-discriminatory basis.

With respect to Investment Liberalisation – Most-Favoured-Nation Treatment and Cross-Border Trade in Services – Most-Favoured-Nation Treatment:

According differential treatment to an investor or a financial services supplier pursuant to any bilateral or multilateral international investment treaty or other trade agreement.

(b) Insurance and insurance-related services

With respect to Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:

For the cross-border supply of insurance and insurance-related services from within a Party into another Party, except for:

(i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:

- maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or

all of the following: the goods being transported, the vehicle transporting the goods, and any liability deriving therefrom; and

- goods in international transit;

(ii) Reinsurance and retrocession; and

(iii) Services auxiliary to insurance.

(c) Banking and other financial services

With respect to Investment Liberalisation – Market Access and Cross-Border Trade in Services – Local Presence:

Only firms having their registered office in the United Kingdom can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the United Kingdom, is required to perform the activities of management of common funds, including unit trusts, and where allowed under national law, investment companies.

With respect to Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:

For the supply of banking and other financial services from within a Party into another Party, except for:

(i) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;

(ii) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (xvi) of the definition of “banking and other financial services (excluding insurance)” in Article 3.45 (Definitions) of Sub-Section 3.5.3 (Financial Services), but not intermediation as described in that sub-paragraph (xvi) of that definition; and

(iii) portfolio management services to a collective investment vehicle located in the United Kingdom or a management company of such a vehicle by a financial supplier of Iceland, Liechtenstein or Norway.

For the purposes of subparagraph (iii):

(a) a collective investment vehicle means:

(i) a collective investment scheme as defined in section 235 of the Financial Services and Markets Act 2000; or

(ii) an alternative investment fund as defined in regulation 3 of the Alternative Investment Fund Managers Regulations 2013;

(b) portfolio management means managing portfolios in accordance with mandates given by clients on a discretionary client-by-client basis where such portfolios include one or more financial instruments; and

(c) portfolio management services do not include:

- (i) custodial services;
- (ii) trustee services; or
- (iii) execution services.

Reservation No. 10 – Health and social services

Sector:	Health and social services
Industry classification:	CPC 931 (other than 9312, part of 93191), 933
Type of reservation:	Market Access Local Presence National Treatment Senior Management and Boards of Directors Performance Requirements
Section:	Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:

(a) Health services – including hospital, ambulance, residential health services (CPC 931 other than 9312, part of 93191)

With respect to Investment Liberalisation - Market Access, National Treatment, Performance Requirements, Senior Management and Boards of Directors:

The supply of all health services which receive public funding or State support in any form, and are therefore not considered to be privately funded.

All privately funded health services other than hospital services. The participation of private operators in the privately funded health network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread and creation of new employment.

(b) Health and social services, including pension insurance (CPC 931 other than 9312, part of 93191)

With respect to Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

The cross-border supply of health services, the cross-border supply of social services, as well as activities or services forming part of a public retirement plan or statutory system of social security.

Reservations (a) and (b) do not relate to the supply of any health-related professional services, including the services provided by professionals such as medical doctors, dentists, midwives, nurses, physiotherapists, paramedics, and psychologists, which are covered by other reservations.

(c) Social services, including pension insurance

With respect to Investment Liberalisation – Market Access, National Treatment, Senior Management and Boards of Directors, Performance Requirements:

The supply of all social services which receive public funding or State support in any form, and are therefore not considered to be privately funded, and activities or services forming part of a public retirement plan or statutory system of social security.

The supply of privately funded social services other than services relating to convalescent and rest houses and old people's homes.

The participation of private operators in the privately funded social network may be subject to concession on a non-discriminatory basis. An economic needs test may apply. Main criteria: number of and impact on existing establishments, transport infrastructure, population density, geographic spread and creation of new employment.

Reservation No. 11 – Recreational, cultural and sporting services

Sector: Recreational, cultural and sporting services

Industry classification: CPC 963, 9619, 964

Type of reservation: Market Access
Local Presence
National Treatment
Senior Management and Boards of Directors
Performance Requirements

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:

(a) Libraries, archives, museums and other cultural services (CPC 963)

The supply of library, archive, museum and other cultural services.

(b) Entertainment services, theatre, live bands and circus services (CPC 9619, 964 other than 96492)

The cross-border supply of entertainment services, including theatre, live bands, circus and discotheque services.

(c) Gambling and betting services (CPC 96492)

The supply of gambling activities, which involve wagering a stake with pecuniary value in games of chance, including in particular lotteries, scratch cards, gambling services offered in casinos, gambling arcades or licensed premises, betting services, bingo services and gambling services operated by and for the benefit of charities or non-profit-making organisations.

Reservation No. 12 – Transport services and auxiliary transport services

Sector: Transport services

Type of reservation: Market Access
Local Presence
National Treatment
Most-Favoured-Nation Treatment
Performance Requirements
Senior Management and Boards of Directors

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the following:

(a) Maritime transport – any other commercial activity undertaken from a ship

With respect to Investment Liberalisation – Market Access, National Treatment, Senior Management and Boards of Directors, Most-Favoured-Nation Treatment, Performance Requirements and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment, Most-Favoured-Nation Treatment:

The supply of maritime cabotage services.

Maritime cabotage services cover:

- (i) transportation of passengers or goods between a port or point located in the United Kingdom and another port or point located in the United Kingdom, including on its continental shelf as provided in the UN Convention on the Law of the Sea; and
- (ii) traffic originating and terminating in the same port or point located in the United Kingdom.

For greater certainty, this reservation applies to related traffic in support of offshore activities. This reservation does not apply to feeder services or to repositioning of

owned or leased empty containers that are not being carried as cargo against payment.

With respect to Investment Liberalisation – Market Access, National Treatment, Senior Management and Boards of Directors, Performance Requirements and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

The nationality of the crew on a seagoing or non-seagoing vessel which is:

- (i) flying the flag of the United Kingdom; or
- (ii) flying the flag of any other country, if that vessel undertakes maritime transport services:
 - between places in the United Kingdom or between the United Kingdom and the Bailiwick of Guernsey, the Bailiwick of Jersey or the Isle of Man; or
 - on a voyage which begins and ends at the same place in the United Kingdom and on which the vessel calls at no place outside the United Kingdom.

With respect to Investment Liberalisation – Market Access, National Treatment, Most-Favoured-Nation Treatment, Senior Management and Boards of Directors:

For the purpose of registering a vessel and operating a fleet under the flag of the United Kingdom (all commercial marine activity undertaken from a seagoing ship, including fishing, aquaculture, and services incidental to fishing; international passenger and freight transportation (CPC 721); and services auxiliary to maritime transport). This reservation does not apply to legal persons incorporated in the United Kingdom and having an effective and continuous link to its economy.

(b) Auxiliary services to maritime transport

With respect to Investment Liberalisation – Market Access, National Treatment, Senior Management and Boards of Directors and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

The supply of pilotage and berthing services. For greater certainty, regardless of the criteria which may apply to the registration of ships in the United Kingdom, the United Kingdom reserves the right to require that only ships registered on the national register of the United Kingdom may provide pilotage and berthing services (CPC 7452).

(c) Inland waterways transport and auxiliary services to inland waterways transport

With respect to Investment Liberalisation – Market Access, National Treatment, Most-Favoured-Nation Treatment, Senior Management and Boards of Directors, Performance Requirements and Cross-Border Trade in Services – Market Access, National Treatment, Local Presence, Most-Favoured-Nation Treatment:

Inland waterways passenger and freight transportation (CPC 722); and services auxiliary to inland waterways transportation.

For greater certainty, this reservation also covers the supply of cabotage transport on inland waterways (CPC 722).

For greater certainty, this reservation does not apply to the inland waterways leg of the journey of a seagoing vessel where that journey is undertaken for the purpose of supplying international maritime transport services.

(d) Rail transport and auxiliary services to rail transport

With respect to Investment Liberalisation – Market Access, National Treatment and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

Railway passenger and freight transportation (CPC 711).

(e) Road transport (passenger transportation, freight transportation, international truck transport services) and services auxiliary to road transport

With respect to Investment Liberalisation – Market Access, National Treatment, Senior Management and Boards of Directors and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

- (i) to require establishment and to limit the cross-border supply of road transport services (CPC 712).
- (ii) an economic needs test may apply to taxi services in the United Kingdom setting a limit on the number of service suppliers. Main criterion: Local demand as provided in applicable laws (CPC 71221).

Existing measures:

Regulation (EC) No 1071/2009 of the European Parliament and of the Council of 21 October 2009 establishing common rules concerning the conditions to be complied with to pursue the occupation of road transport operator and repealing Council Directive 96/26/EC, as retained in the law of the United Kingdom by the European Union (Withdrawal) Act 2018 and as amended by the Licensing of Operators and International Road Haulage (Amendment etc.) (EU Exit) Regulations 2019;

Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market, as retained in the law of the United Kingdom by the European Union (Withdrawal) Act 2018 and as amended by the Licensing of Operators and International Road Haulage (Amendment etc.) (EU Exit) Regulations 2019; and

Regulation (EC) No 1073/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006, as retained in the law of the United Kingdom by the European Union (Withdrawal) Act 2018 and as amended by the Common Rules for Access to the International Market for Coach and Bus Services (Amendment etc.) (EU Exit) Regulations 2019.

(f) Space transport and rental of space craft

With respect to Investment Liberalisation – Market Access, National Treatment, Performance Requirements, Senior Management and Boards of Directors and Cross-Border Trade in Services – Market Access, Local Presence, National Treatment:

Transportation services via space and the rental of space craft (CPC 733, part of 734).

(g) Most-Favoured-Nation exemptions

With respect to Investment Liberalisation – Most-Favoured-Nation Treatment and Cross-Border Trade in Services – Most-Favoured-Nation-Treatment:

(i) Road and rail transport

To accord differential treatment to a country pursuant to existing or future bilateral agreements relating to international road haulage (including combined transport – road or rail) and passenger transport, concluded between the United Kingdom and a third country (CPC 7111, 7112, 7121, 7122, 7123). That treatment may:

- reserve or limit the supply of the relevant transport services between the contracting parties or across the territory of the contracting parties to vehicles registered in each contracting party; or
- provide for tax exemptions for such vehicles.

(ii) Air transport - Services auxiliary to air transport

According differential treatment to a third country pursuant to existing or future bilateral agreements relating to ground-handling services.

Reservation No. 13 – Fishing and water

Sector: Fishing, aquaculture, services incidental to fishing; collection, purification and distribution of water

Industry classification: ISIC Rev. 3.1 0501, 0502, CPC 882, ISIC Rev. 3.1 41

Type of reservation: Market Access
Local Presence
National Treatment
Most-Favoured-Nation Treatment
Performance Requirements
Senior Management and Boards of Directors

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

(a) Fishing, aquaculture and services incidental to fishing (ISIC Rev. 3.1 0501, 0502, CPC 882)

With respect to Investment Liberalisation – Market Access, National Treatment, Senior Management and Boards of Directors, Performance Requirements, Most-Favoured-Nation treatment and Cross-Border Trade in Services – Market Access, National treatment, Local Presence, Most-Favoured-Nation treatment:

The United Kingdom reserves the right to adopt or maintain any measure, in particular within the framework fisheries policy of the United Kingdom, and of fishing agreements with a third country, with respect to access to and use of the biological resources and fishing grounds situated in the maritime waters coming under the sovereignty or jurisdiction of the United Kingdom.

The United Kingdom reserves the right to adopt or maintain any measure (i) to the effect that the fishing activity of fishing vessels flying its flag must have an economic link (to the extent and according to the terms specified in the measure) with the United Kingdom and (ii) relating to fishing vessels' eligibility to use UK fishing

opportunities by reference to the nationality of the owner or owners of vessels or place of incorporation of a company.

The United Kingdom reserves the right to adopt or maintain any measure:

- (i) regulating the landing of catches performed in the quotas allocated to vessels of an EEA EFTA State or of a designated third country in ports of the United Kingdom;
- (ii) determining a minimum size for a company in order to preserve both artisanal and coastal fishing vessels;
- (iii) according differential treatment pursuant to existing or future international agreements relating to fisheries;
- (iv) with regard to the nationality of the crew of a fishing vessel flying the flag of the United Kingdom;
- (v) with regard to the establishment of marine or inland aquaculture facilities.

(b) Collection, purification and distribution of water

With respect to Investment Liberalisation – Market Access, National Treatment, Cross Border Trade in Services – Market Access, Local Presence, National Treatment:

The United Kingdom reserves the right to adopt or maintain any measure with respect to activities including services relating to the collection, purification and distribution of water to household, industrial, commercial or other users, including the supply of drinking water and water management.

Reservation No. 14 – Energy related activities

Sector: Production of energy and related services

Industry classification: ISIC Rev. 3.1 401, 402, CPC 7131, CPC 887 (other than advisory and consulting services).

Type of reservation: Market Access

Local Presence

National Treatment

Performance Requirements

Senior Management and Boards of Directors

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure, where the United Kingdom permits foreign ownership of a gas or electricity transmission system, or an oil and gas pipeline transport system, with respect to enterprises of the EEA EFTA States controlled by natural persons or enterprises of a third country which accounts for more than five per cent of the oil, natural gas or electricity imports of the United Kingdom, in order to guarantee the security of the energy supply of the United Kingdom. This reservation does not apply to advisory and consultancy services provided as services incidental to energy distribution.

Reservation No. 15 – Other services not included elsewhere

Sector: Other services not included elsewhere

Type of reservation: Market Access
Local Presence
National Treatment
Performance Requirements
Senior Management and Boards of Directors

Section: Investment Liberalisation and Cross-Border Trade in Services

Description:

The United Kingdom reserves the right to adopt or maintain any measure with respect to the provision of new services other than those classified in the CPC.

Schedule of Iceland

List of reservations:

Reservation No.1 - All Sectors

Reservation No. 2 - Water

Reservation No.3 - Business Services (Professional Services)

Reservation No. 4 - Other Business Services

Reservation No. 5 - Communication Services

Reservation No. 6 - Distribution Services

Reservation No. 7 - Production, Monitoring, Transmission, Trade and Sales of Electricity

Reservation No. 8 - Education Services

Reservation No. 9 - Environmental Services

Reservation No. 10 - Financial Services

Reservation No. 11 - Health Related and Social Services

Reservation No. 12 - Recreational, Cultural and Sporting Services

Reservation No. 13 - Transport Services (Maritime Transport Services, Freight and Passenger Transportation)

Reservation No. 14 – Transport Services (Internal Waterway Transport Services, Space Services, Rail Transport Services)

Reservation No.15 – New Services

1.	
Sector:	All Sectors
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p>a) Public Utilities</p> <p>With respect to Investment Liberalisation – Market Access, Performance Requirements, and Cross-Border Trade in Services – Market Access, Iceland reserves the right to adopt or maintain any measure relating to public utilities and public services to the extent that they are established or maintained for public purposes, such as social welfare, science and research, public training, childcare, public housing and public transport.</p> <p>b) Most-Favoured-Nation Treatment for Highly Integrated Trade Agreements</p> <p>Iceland reserves the right to accord differential treatment to Contracting Parties to the EEA Agreement, Contracting Parties to the EFTA Convention and the Faroe Islands.</p> <p>Iceland reserves the right to accord differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which:</p>

	<p>(i) creates an internal market in services and investment;</p> <p>(ii) grants the right of establishment; or</p> <p>(iii) requires the approximation of legislation in one or more economic sectors.</p> <p>An internal market on services and investment means an area without internal frontiers in which the free movement of services, capital and persons is ensured.</p> <p>The right of establishment means an obligation to abolish in substance all barriers to establishment among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the country where such establishment takes place.</p> <p>The approximation of legislation means:</p> <p>(i) the alignment of the legislation of one or more of the parties to the regional economic integration agreement with the legislation of the other party or parties to that agreement; or</p> <p>(ii) the incorporation of common legislation into the law of the parties to the regional economic integration agreement.</p> <p>Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the party or parties to the regional economic integration agreement.</p> <p style="text-align: center;">c) Most-Favoured-Nation Treatment for Nordic Cooperation</p> <p>Iceland is not obliged to extend any preferences granted to the Member States of the Nordic Council of Ministers.</p> <p>Iceland reserves the right to adopt or maintain any measures that are part of Nordic co-operation aimed at promoting Nordic co-operation, such as:</p>
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- guarantees and loans to investment projects and exports (The Nordic Investment Bank);
- financial support to R&D projects (The Nordic Industrial Fund);
- funding of feasibility studies for international projects (The Nordic Fund for Project Exports); and
- financial assistance to companies utilising environmental technology (The Nordic Environment Finance Co-operation)

d) Cultural Services

Iceland reserves the right to adopt or maintain any measure specifically designed to preserve and promote linguistic and cultural diversity, cultural media (not including news agency services), as well as rights and obligations of the parties under international agreements and national law and measures relating to copyright and related rights.

e) Commercial Presence and Investments

Iceland reserves the right to adopt, maintain or modify any measure in the specific sectors, sub-sectors or activities relating to formation of legal entities other than establishment of a public limited liability company, a private limited liability company, and a foundation.

Iceland reserves the right to not extend any treatment or preference offered by any agreement relating to investment under this Agreement in force or signed prior to the entering into force of this Agreement.

Iceland reserves the right to adopt, maintain or modify any measure relating to:

- fishing operations or fish processing;
- energy exploitation rights, including production and distribution;
- investments of a Foreign State or companies owned or controlled by a Foreign State; and
- the acquisition and long-term use of real estate. Limitations may also apply if unusual rights are linked to it, such as exploitation rights relating to waterfalls and geothermal energy.

	<p>Foreign investments, including foreign participation in Icelandic companies, may be subject to prior notification requirements or examination by the relevant Icelandic authorities.</p> <p>f) Social Services</p> <p>Iceland reserves the right to adopt, maintain or modify any measure with respect to social security, pensions, rehabilitation benefits or any similar benefits.</p> <p>g) Genetically Modified Organisms and Ionising Radiation Substances</p> <p>Iceland reserves the right to adopt, maintain or modify any measure relating to activities that may involve ionising radiation substances and to activities involving genetically modified organisms.</p>
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2.	
Sector:	Water
Sub-Sector:	
Industry Classification:	Not applicable
Type of Reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Description:	<p>Iceland reserves the right to adopt or maintain any measure with respect to water, including the allocation, collection, treatment/purification and distribution of water to household, industrial, commercial or other users, including the provision of drinking water and water management.</p> <p>Iceland, its municipalities, and companies wholly owned by them, are prohibited to assign ownership of harnessable water, directly or indirectly and permanently, constituting power over 10 MW.</p>

3.	
Sector:	Business Services – Professional Services
Sub-Sector:	Legal Services
Industry Classification:	CPC 861
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Measures:	
Description:	Iceland reserves the right to adopt, maintain or modify any measure with respect to legal services relating to domestic law, other than advisory services.

4.	
Sector:	Other Business Services
Sub-Sector:	<p>Fisheries and Aquaculture</p> <p>Services incidental to fishing, mining and energy distribution</p> <p>Placement and supply of personnel</p> <p>Investigation and security services</p> <p>Funeral, cremation and undertaking services</p>
Industry Classification:	<p>CPC 882 ISIC Rev. 0501, ISIC Rev. 0502</p> <p>CPC 872</p> <p>CPC 873</p> <p>CPC 973</p>
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p>a) Fisheries and Aquaculture</p> <p>Iceland reserves the right to adopt, maintain or modify any measure relating to processing, preparation, packing, transshipment, auctioning and first hand sales of fish and marine products.</p>

	<p style="text-align: center;">b) Services Incidental to Fishing, Mining and Energy Distribution</p> <p>Iceland reserves the right to adopt, maintain or modify any measure relating to services incidental to fishing, mining and energy distribution</p> <p style="text-align: center;">c) Investigation and Security Services</p> <p>Iceland reserves the right to adopt, maintain or modify any measure relating to investigation and security services.</p> <p style="text-align: center;">d) Funeral, Cremation and Undertaking Services</p> <p>Iceland reserves the right to adopt or maintain any measure relating to services provided by membership organisations and measures related to funeral, cremation and undertaking services.</p>
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5.	
Sector:	Communication Services
Sub-Sector:	Postal Services
Industry Classification:	CPC 7511
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Description:	Iceland reserves the right to adopt, maintain or modify any measure relating to postal services.

6.	
Sector:	Distribution Services
Sub-Sector:	Services related to arms and explosives, pharmaceutical products, alcohol and tobacco products
Industry Classification:	CPC 621, CPC 622, CPC 631, CPC 632,
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p>Iceland reserves the right to adopt or maintain any measure relating to the production, import, export, control, commission agent, distribution, marketing wholesale and retail services for arms and explosives, tobacco and nicotine products and related equipment, and alcoholic beverages.</p> <p>Iceland reserves the right to adopt or maintain any measure with respect to commission agent services, marketing and retail distribution of pharmaceuticals.</p>

7.	
Sector:	Production, Monitoring, Transmission, Trade and Sales of Electricity
Sub-Sector:	
Industry Classification:	ISIC Rev.3.1 401
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	Iceland reserves the right to adopt or maintain any measure with respect to the production, monitoring and transmission, distribution, sales and supply of electricity, including ancillary services, except for advisory services.

8.	
Sector:	Education Services
Sub-Sector:	Preschool, primary and secondary education services, student welfare services, student accommodation services, auxiliary student services, adult education and other education services
Industry Classification:	CPC 92
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	Iceland reserves the right to adopt, maintain or modify any measure relating to preschool, primary and secondary education services, student welfare services, student accommodation services, auxiliary student services, adult education and other education services.

9.	
Sector:	Environmental Services
Sub-Sector:	Sewage Services Refuse Disposal Waste Sanitation and Similar Services Other
Industry Classification:	CPC 9401, CPC 9402, CPC9403
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Description:	Iceland reserves the right to adopt, maintain or modify any measure relating to public functions in areas such as wastewater management, solid/hazardous waste management, protection of ambient air and climate, remediation and clean-up of soil and water, biodiversity and noise whether owned, operated or contracted out by local, regional or central government.

10.	
Sector:	Financial Services
Sub-Sector:	Insurance services, banking and other financial services
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p>Iceland reserves the right to adopt or maintain any measures with respect to the following:</p> <p>According differential treatment to an investor or a financial services supplier of a third country pursuant to any bilateral or multilateral international investment treaty or other trade agreement.</p> <p style="text-align: center;">a) Insurance and Insurance Related Services</p> <p>Cross-border supply of insurance and insurance related services from within a Party into another Party, except for:</p> <p>i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:</p> <p style="padding-left: 40px;">a) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or</p>

	<p>all of the following: the goods being transported, the vehicle transporting the goods, or any liability deriving therefrom; and</p> <p>b) goods in international transit;</p> <p>ii) reinsurance and retrocession; and</p> <p>iii) services auxiliary to insurance.</p> <p>The supply of direct insurance is reserved for undertakings holding an operating licence issued by the Financial Supervisory Authority (FSA) and established in Iceland.</p> <p>With respect to investment, any investor, whether resident or non-resident, who acquires or intends to acquire a qualifying holding in an insurance undertaking must give advance notice to the FSA. The authority may refuse the acquisition or the exercise of ownership if it believes that the acquisition will affect the sound functioning of the enterprise.</p> <p>b) Banking and other Financial Services</p> <p>Cross-border supply of banking and other financial services from within a Party into another Party, except for:</p> <p>i) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;</p> <p>ii) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (xvi) of the definition of banking and other financial services (excluding insurance) in Article 3.45 (Definitions) of Sub-Section 3.5.3 (Financial Services), but not intermediation as described in that subparagraph (xvi) of that definition.</p>
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11.	
Sector:	Health Related and Social Services
Sub-Sector:	
Industry Classification:	CPC 931, CPC 933
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	Iceland reserves the right to adopt, maintain or modify any measure relating to hospital services, social services and other human health services.

12.	
Sector:	Recreational, Cultural and Sporting Services
Sub-Sector:	Sporting, gambling and betting
Industry Classification:	CPC 964, CPC 96492
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Description:	<p>Iceland reserves the right to adopt or maintain any measure with respect to gambling and betting activities.</p> <p>Iceland reserves the right to provide targeted financial support to specific local, regional or national activities related to recreational, cultural and sporting services.</p>

13.	
Sector:	Transport Services
Sub-Sector:	Maritime transport services, freight and passenger transportation
Industry Classification:	CPC 7211, CPC 7212, CPC 7213, 8868, 745 CPC 7121, CPC 7122, CPC 7123, CPC 7124
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Description:	Iceland reserves the right to adopt or maintain any measure with respect to the following: <ul style="list-style-type: none"> a) Maritime Transport Services <ul style="list-style-type: none"> - The establishment of a company for the purposes of operating a fleet under the Icelandic flag in the national registry is prohibited, except for Icelandic citizens that are resident in Iceland or a legal entity registered and with domicile in Iceland. - The nationality of the master of an Icelandic vessel. b) Road Transport Services <ul style="list-style-type: none"> - regular services and taxi services for passenger transport.

14.	
Sector:	Transport Services
Sub-Sector:	Internal waterway transport services, space services, rail transport services
Industry Classification:	CPC 7221-7224, CPC 73, CPC, 743
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Description:	<p>Iceland reserves the right to adopt or maintain any measure with respect to the following:</p> <ul style="list-style-type: none"> a) Internal Waterway Transport Services b) Space Services c) Rail Transport Services

15.	
Sector:	New Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	Iceland reserves the right to adopt, maintain or modify any measure with respect to the provision of new services other than those classified in CPC.

Schedule of Liechtenstein

List of reservations:

Reservation No.1 - All sectors

Reservation No. 2 - Business services (professional services)

Reservation No. 3 - Business services (professional services)

Reservation No. 4 - Business services (research and development services)

Reservation No. 5 - Business services (other business services)

Reservation No. 6 - Distribution services

Reservation No. 7 - Postal services

Reservation No. 8 - Educational services

Reservation No. 9 - Financial services

Reservation No. 10 - Recreational, cultural and sporting services

Reservation No. 11 - Transport services and auxiliary transport services

Reservation No. 12 - Water

Reservation No. 13 - Energy related activities

Reservation No. 14 - Other services

Reservation No. 15 - New services

1.	
Sector:	All sectors
Sub-Sector:	Not applicable
Industry Classification:	
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p> <p>Article 3.76 (Obligations)</p>
Description:	<p><u>Investment Liberalisation, Cross-Border Trade in Services and Regulatory Framework for Legal Services</u></p> <p>a) Public utilities</p> <p><u>With respect to Investment Liberalisation – Market Access, Performance Requirements and Cross-Border Trade in Services – Market Access</u></p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure relating to public utilities, public services or public functions to the extent that they are established or maintained for public purposes, whether owned, operated or contracted out by local or central government, such as social security or insurance, social welfare, technical testing and analysis services, environmental services, health services, transport services and services auxiliary to all modes of transport. Services considered as public utilities at a national or local level may be subject to public monopolies or to exclusive rights. Exclusive rights on such services are often granted to private operators, for instance operators with concessions from public authorities, subject to specific service</p>

	<p>obligations. Given that public utilities often also exist at the sub-central level, detailed and exhaustive sector-specific scheduling is not practical.</p> <p>b) Most-Favoured-Nation Treatment</p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure which accords differential treatment pursuant to the EEA Agreement, the EFTA Convention, bilateral agreements between the Principality of Liechtenstein and the Swiss Confederation or to any future bilateral or multilateral agreement which:</p> <ul style="list-style-type: none">(i) creates an internal market in services and investment;(ii) grants the right of establishment; or(iii) requires the approximation of legislation in one or more economic sectors. <p>An internal market in services and investment means an area without internal frontiers in which the free movement of services, capital and persons is ensured.</p> <p>The right of establishment means an obligation to abolish in substance all barriers to establishment among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the bilateral or multilateral agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the country where such establishment takes place.</p> <p>The approximation of legislation means:</p> <ul style="list-style-type: none">(i) the alignment of the legislation of one or more of the parties to the bilateral or multilateral agreement with the legislation of the other party or parties to that agreement; or(ii) the incorporation of common legislation into the law of the parties to the bilateral or multilateral agreement. <p>Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time</p>
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that it has been enacted in the law of the party or parties to the bilateral or multilateral agreement.

c) Commercial presence

The establishment of a commercial presence by a legal person (including branches) is subject to the requirement that no objection for reasons of national economy (balanced proportion of national and foreign capital; balanced ratio of foreigners in comparison with the number of resident population; balanced ratio of total number of jobs in the economy in comparison with the number of the resident population; balanced geographic situation; balanced development of the national economy, between and within the sectors) exists.

With respect to the establishment of a commercial presence by a natural person, Liechtenstein reserves the right to require a continuous prior residence of that person in Liechtenstein for a certain period of time.

With respect to the establishment of a commercial presence by a legal person (including branches), Liechtenstein reserves the right to require that at least one of the managers of the commercial presence has had a continuous prior residence in Liechtenstein for a certain period of time.

General and limited partnerships must fulfil the same conditions as corporations with limited liability (legal persons).

d) Acquisition of real estate

Liechtenstein reserves the right to require a prior authorisation for any acquisition of real estate. Such authorisation is granted only in the case of an actual and proven need for living or business purposes as well as a continuous prior residence in Liechtenstein for a certain period of time.

e) Arms, munitions, war material and embargoed goods

Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to the production or distribution of, or trade in, arms, munitions, war material and embargoed goods, including dual-use goods and special goods for military use.

	<p>f) Genetically modified organisms (GMO) and ionising radiation substances</p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to activities involving genetically modified organisms (GMOs) as well as relating to activities that may involve ionising radiation substances.</p>
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2.	
Sector:	Business services – professional services
Sub-Sector:	Legal services
Industry Classification:	CPC 861 Legal services
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.76 (Obligations)</p>
Description:	<p><u>Investment Liberalisation, Cross-Border Trade in Services and Regulatory Framework for Legal Services</u></p> <p>a) Legal services relating to domestic (EEA and Liechtenstein) law and legal representational services relating to foreign and international law</p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to legal services relating to domestic (EEA and Liechtenstein) law and legal representational services relating to foreign and international law.</p> <p>b) Services of notaries and bailiffs</p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to the supply of legal advisory and legal authorisation, documentation, and certification services provided by legal professionals entrusted with public functions, such as notaries, and with respect to services provided by bailiffs who are appointed by an official act of government.</p>

3.	
Sector:	Business services - professional services
Sub-Sector:	Health and social services as well as related distribution services
Industry Classification:	CPC 93 Health and social services CPC 621 Commission agents' services CPC 622 Wholesale trade services CPC 632 Non-food retailing services
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.8 (Most-Favoured-Nation Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Description:	<u>Investment Liberalisation and Cross-Border Trade in Services</u> Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to human health and veterinary services, social services and intermediation services relating to social services, as well as distribution services with respect to pharmaceuticals, medicinal products and medical devices, transplant products, narcotics and psychotropic substances.

4.	
Sector:	Business services - research and development services
Sub-Sector:	Research and development services
Industry Classification:	CPC 85 Research and development services
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p><u>Investment Liberalisation and Cross-Border Trade in Services</u></p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure relating to research and development services with regard to projects financed in whole or in part by public funds.</p>

5.	
Sector:	Business services – other business services
Sub-Sector:	Advertising services Services incidental to agriculture, hunting, forestry and fishing Placement and supply services Investigation and security services
Industry Classification:	CPC 871 Advertising services CPC 881 Services incidental to agriculture, hunting and forestry CPC 882 Services incidental to fishing CPC 872 Placement and supply services of personnel CPC 873 Investigation and security services
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.8 (Most-Favoured-Nation Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Description:	<u>Investment Liberalisation and Cross-Border Trade in Services</u> a) Advertising services Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to outdoor

	<p>advertising services, advertising services for goods subject to import authorisation as well as advertising services for pharmaceutical products, alcoholic beverages, tobacco products and toxics.</p> <p>b) Services incidental to agriculture, hunting, forestry and fishing</p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to services incidental to agriculture, hunting, forestry and fishing, except advisory and consulting services (part of CPC 881 and CPC 882).</p> <p>c) Placement and supply services</p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure relating to the provision of placement and supply services of personnel that are neither Liechtenstein nationals nor residents possessing a work permit.</p> <p>d) Investigation and security services</p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to investigation and security services, except security consultation services (CPC 87302).</p>
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6.	
Sector:	Distribution services
Sub-Sector:	Commission agents' services Wholesale trade services Retailing services
Industry Classification:	CPC 621 Commission agents' services CPC 622 Wholesale trade services CPC 632 Non-food retailing services
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.8 (Most-Favoured-Nation Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Description:	<u>Investment Liberalisation and Cross-Border Trade in Services</u> Liechtenstein reserves the right to maintain, modify or adopt any measure with respect to: a) trade in livestock; b) trade in precious metals and stones as well as goods derived therefrom; c) distribution services related to goods subject to import authorisation as well as alcoholic beverages, tobacco and toxics; and d) retailing through mobile sales unit (part of CPC 631 + part of CPC 632 + part of CPC 6111 + part of CPC 6113 + part of CPC 6121.

7.	
Sector:	Postal services
Sub-Sector:	Not applicable
Industry Classification:	CPC 751 Postal services
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p><u>Investment Liberalisation and Cross-Border Trade in Services</u></p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure relating to postal services as well as the production and distribution of Liechtenstein postage stamps.</p>

8.	
Sector:	Educational services
Sub-Sector	Not applicable
Industry Classification:	CPC 92 Educational services
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p><u>Investment Liberalisation and Cross-Border Trade in Services</u></p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to:</p> <p>a) all educational services which receive public funding or State support in any form as well as with respect to private education services for compulsory education;</p> <p>b) other education services, which means other than those classified as being primary, secondary, higher and adult education services, except language tuition.</p> <p>Foreigners may establish commercial presence only if organised as juridical persons according to Liechtenstein law.</p>

9.	
Sector:	Financial services
Sub-Sector	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p> <p>Article 3.49 (Senior Management and Boards of Directors)</p>
Description:	<p><u>Investment Liberalisation and Cross-Border Trade in Services</u></p> <p>Liechtenstein reserves the right to maintain, adopt or modify any measure with respect to the following:</p> <p>a) All financial services:</p> <p>According differential treatment to an investor or a financial service supplier of a third country pursuant to any bilateral or multilateral international investment treaty or other trade agreement.</p> <p>The right to require a financial service supplier, other than a branch, when establishing in Liechtenstein to adopt a specific legal form, on a non-discriminatory basis.</p> <p>The cross-border supply of all financial services from within a Party into another Party, except for:</p> <p>(i) direct insurance services (including co-insurance) and direct insurance intermediation for the insurance of risks relating to:</p>

	<p>a) maritime transport and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, or any liability deriving therefrom; and</p> <p>b) goods in international transit;</p> <p>(ii) reinsurance and retrocession;</p> <p>(iii) services auxiliary to insurance;</p> <p>(iv) the provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and</p> <p>(v) advisory and other auxiliary financial services relating to banking and other financial services as described in subparagraph (xvi) of the definition of banking and other financial services (excluding insurance) in Article 3.45 (Definitions) of Sub-Section 3.5.3 (Financial Services), but not intermediation as described in that sub-paragraph (xvi) of that definition.</p> <p>b) Banking and other financial services:</p> <p>Only legal persons having their registered office in a Contracting Party to the EEA Agreement can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Contracting Party, is required to perform the activities of management of common funds, including unit trusts, and where allowed under national law, investment companies.</p>
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10.	
Sector:	Recreational, cultural and sporting services
Sub-Sector:	
Industry Classification:	<p>CPC 963 Library, archive, museum and other cultural services</p> <p>CPC 96332 Nature reserve services, including wildlife preservation services</p> <p>CPC 96492 Gambling and betting services</p> <p>CPC 96412 Sports event organization services</p>
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p><u>Investment Liberalisation and Cross-Border Trade in Services</u></p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to:</p> <p>a) cultural services, including media services, creative arts, and library, archive, museum services as well as services related to the exploitation of archaeological digs;</p> <p>b) nature reserve services, including wildlife preservation services;</p> <p>c) gambling and betting services; and</p>

	<p>d) road circuit races.</p> <p>Liechtenstein reserves the right to provide targeted financial support to specific local or national activities related to recreational, cultural and sporting services.</p>
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11.	
Sector:	Transport services and auxiliary transport services
Sub-Sector:	
Industry Classification:	<p>CPC 711 Transport services by railway</p> <p>CPC 743 Supporting services for railway transport</p> <p>CPC 712 Other land transport services, including taxi services</p> <p>CPC 744 Supporting services for road transport</p> <p>CPC 748 Freight transport agency services</p> <p>CPC 749 Other supporting and auxiliary transport services</p> <p>CPC 734 Rental services of aircraft with operator</p> <p>CPC 7462 Air traffic control services</p> <p>CPC 721 Transport services by sea-going vessels</p>
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p><u>Investment Liberalisation and Cross-Border Trade in Services</u></p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to:</p>

	<p>a) the supply of passenger and freight transport by rail, ownership of railways and related infrastructure and the operation of railway infrastructure on a fee or contract basis;</p> <p>b) the supply of passenger and freight transport by road, ownership of roads and related infrastructure and the operation of road infrastructure on a fee or contract basis;</p> <p>c) the supply of speciality air services;</p> <p>d) the establishment of a company for the purpose of operating a vessel under the Liechtenstein flag; and</p> <p>e) services auxiliary to all modes of transport, except for cargo-handling services (CPC 741), storage and warehouse services (CPC 742) as well as freight transport agency services (CPC 748) without local pick-up and delivery.</p>
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12.	
Sector:	Water
Sub-Sector:	
Industry Classification:	
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Description:	<p><u>Investment Liberalisation and Cross-Border Trade in Services</u></p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to water, including the allocation, collection, treatment/purification and distribution of water to household, industrial, commercial or other users, including the provision of drinking water, and water management.</p>

13.	
Sector:	Energy related activities
Sub-Sector:	Production of energy and related services
Industry Classification:	CPC 883 Services incidental to mining CPC 887 Services incidental to energy distribution CPC 5115 Site preparation work for mining CPC 5139 For engineering works n.e.c. CPC 713 Transport services via pipeline
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Description:	<u>Investment Liberalisation and Cross-Border Trade in Services</u> Liechtenstein reserves the right to adopt or maintain any measure with respect to: a) the processing, distribution or transportation of nuclear material and the generation of nuclear-based energy; b) the prospecting and exploitation of petroleum, including pipeline transportation; c) the ownership and direct or indirect acquisition of ownership of natural resources, property rights and installations etc., resource management and any activity related to the production, monitoring and transmission, distribution, sales and supply of electricity, including ancillary services, except for advisory and consulting services;

	<p>d) any activity related to the transmission, storage, distribution, sales and supply of natural gas; and</p> <p>e) any activity related to the production, transmission, distribution, sales and supply of district heating and cooling.</p>
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14.	
Sector:	Other services
Sub-Sector:	Not applicable
Industry Classification:	CPC 9703 Funeral, cremation and undertaking services
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Description:	<p><u>Investment Liberalisation and Cross-Border Trade in Services</u></p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to funeral, cremation and undertaking services.</p>

15.	
Sector:	New services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Description:	<p><u>Investment Liberalisation and Cross-Border Trade in Services</u></p> <p>Liechtenstein reserves the right to adopt, maintain or modify any measure with respect to the provision of new services other than those classified in the CPC.</p>

Schedule of Norway

List of reservations:

Reservation No.1 – All Sectors

Reservation No.2 – All Sectors

Reservation No.3 – All Sectors

Reservation No.4 – All Sectors

Reservation No.5 – All Sectors

Reservation No.6 – All Sectors

Reservation No.7 – All Sectors

Reservation No.8 – All Sectors

Reservation No.9 – Legal Services

Reservation No.10 – Auditing Services

Reservation No.11 – Fisheries and Aquaculture

Reservation No.12 – Placement and supply of personnel, excluding executive search services

Reservation No.13 – Postal Services

Reservation No.14 – Gambling and Betting

Reservation No. 15 – Distribution and trade in war materials, arms, ammunition and explosives

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Reservation No.17 – Production, transmission, and distribution of electricity, distribution and supply of natural gas and supply of district heating and cooling

Reservation No.18 – Exploration, production and upstream pipeline transportation of petroleum

Reservation No.19 – Education Services

Reservation No.20 – Environment

- Reservation No.21 – Financial Services
- Reservation No.22 – Health Related and Social Services
- Reservation No.23 – Recreational and Sporting Services
- Reservation No.24 – Maritime Transport Services (domestic)
- Reservation No.25 – Maritime Transport Services (international)
- Reservation No.26 – Air Transport Services
- Reservation No.27 – Airport Operation Services
- Reservation No.28 – Rail Transport Services
- Reservation No.29 – Road Transport Services and related Services, including hovercrafts
- Reservation No.30 – Water
- Reservation No.31 – Funeral, Cremation and Undertaking services
- Reservation No.32 – All Sectors
- Reservation No.33 – Investigation and Security Services
- Reservation No.34 – Condemnation of Maritime Vessels

1.	
Sector:	All Sectors
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.10 (Performance Requirements) Article 3.14 (Market Access)
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to public utilities, public services or public functions to the extent that they are established or maintained for public purposes, whether owned, operated or contracted out by local, regional or central government, such as social welfare and services, public seaports¹, public management of waste, public water supply and sewage systems, public training, health, child care, public housing and public transport.</p> <p>Norway reserves the right adopt or maintain any measure and to accord differential treatment in respect to social security, pensions, rehabilitation benefits or any similar benefits.</p> <p>Norway reserves the right to adopt, maintain or modify any measure relating to publicly financed and operated research and development services.</p>

¹ For greater certainty; this reservation shall not restrict or in any other way affect Norway's obligations under Article 3.73 (Obligations) of Sub-Section 3.5.5 (International Maritime Transport Services).

2.	
Sector:	All Sectors
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measure specifically designed to preserve and promote linguistic and cultural diversity, cultural and media policy, as well as rights and obligations of the parties under international agreements and national laws and measures relating to copyright and related rights.</p> <p>Norway reserves the right to adopt or maintain any measure with respect to the creative arts and other cultural services, including media services, entertainment services and libraries, archives, museums and other cultural services.</p> <p>This reservation does not include news agency services.</p>

3.	
Sector:	All Sectors
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.9 (Senior Management and Boards of Directors)
Existing measures:	
Description:	<u>Investments:</u> Unless otherwise provided for in Annex XVI and Annex XVII, Norway reserves the right to adopt, maintain or modify any measure in the specific sectors, sub-sectors or activities relating to formation of legal entities other than establishment of a public limited liability company, a private limited liability company, and a foundation.

4.	
Sector:	All Sectors
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.8 (Most-Favoured-Nation Treatment) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.16 (National Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Existing measures:	The Constitution of Norway § 108 Act 12 June 2008 No. 56 concerning the Sami parliament and other legal concerns for Sami people Act 17 June 2005 No. 85 concerning rights to land and natural resources in Finnmark
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any preferences to any indigenous natural person or organisation, including in relation to acquisition, establishment or operation of any commercial or industrial undertaking, as well as rights to land and natural resources.

5.	
Sector:	All Sectors
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.8 (Most-Favoured-Nation Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to not extend any treatment offered by:</p> <ul style="list-style-type: none"> (i) any free trade agreement in force or signed prior to the entering into force of this Agreement; or (ii) any investment protection agreement in respect of standards of treatment that are not found in this Agreement.²

² For greater certainty, this includes investment protection rules of trade agreements that are not limited to investment protection.

6.	
Sector:	All Sectors
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.8 (Most-Favoured-Nation Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to accord differential treatment to Contracting Parties to the EFTA Convention, Contracting Parties or former Contracting Parties to the EEA Agreement, and any acceding state to the EEA Agreement.</p> <p>Norway reserves the right to accord differential treatment to a country pursuant to any existing or future bilateral or multilateral agreement which:</p> <ul style="list-style-type: none"> (i) creates an internal market in services and investment; (ii) grants the right of establishment; or (iii) requires the approximation of legislation in one or more economic sectors. <p>An internal market on services and establishment means an area without internal frontiers in which the free movement of services, capital and persons is ensured.</p> <p>The right of establishment means an obligation to abolish in substance all barriers to establishment among the parties to the regional economic integration agreement by the entry into force of that agreement. The right of establishment shall include the right of nationals of the parties to the regional economic integration agreement to set up and operate enterprises under the same conditions provided for nationals under the law of the country where such establishment takes place.</p> <p>The approximation of legislation means:</p> <ul style="list-style-type: none"> (i) the alignment of the legislation of one or more of the parties to the regional economic integration

	<p>agreement with the legislation of the other party or parties to that agreement; or</p> <p>(ii) the incorporation of common legislation into the law of the parties to the regional economic integration agreement.</p> <p>Such alignment or incorporation shall take place, and shall be deemed to have taken place, only at such time that it has been enacted in the law of the party or parties to the regional economic integration agreement.</p>
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7.	
Sector:	All Sectors
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to activities that may involve ionising radiation substances, including exclusive rights for the supply and handling of such substances for public purposes, and designation of institutions responsible for radiation surveillance for public purposes.

8.	
Sector:	All Sectors
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway requires prior approval of any activity that involves deliberate release of genetically modified organisms.

9.	
Sector:	Legal Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment) Article 3.76 (Obligations)
Existing measures:	Regulation 20 December 1996 No. 1161 on Advocates Act 13 August 1915 No. 5 on Courts of Justice
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure with respect to legal services relating to domestic law and legal representational services ³ and organisation and ownership of law firms, including affiliates or branch of law firms.

³ “Legal representational services” includes preparation of documents intended to be submitted to courts, administrative agencies, and other duly constituted official tribunals in matters involving the application and interpretation of law; and appearance before courts, administrative agencies, and other duly constituted official tribunals in matters involving the application and interpretation of the specified body of law. It does not include documentation services performed by service suppliers entrusted with public functions, such as notary services.

10.	
Sector:	Auditing Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	Act 20 November 2020 No. 128 on auditing and auditors (Auditors Act)
Description:	<u>Cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measure with respect to the cross-border supply of auditing services.

11.	
Sector:	Fisheries and Aquaculture
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Existing measures:	<p>Act 6 June 2008 No. 37 concerning Marine Resources</p> <p>Reg 26 March 1999 No. 15 on Participation in Fishing</p> <p>Act 17 December 1976 No. 91 on the Economic Zone</p> <p>Act 17 June 1966 No. 19 concerning Fishing Limits</p>
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to acquisition and ownership of fishing vessels or shares in a company which owns such vessels.</p> <p>Norway reserves the right to adopt, maintain or modify any measure relating to catch, processing, preparation, packing, transshipment and first hand sales of fish and marine products.</p>

12.	
Sector:	Placement and supply of personnel, excluding executive search services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to the provision of placement and supply of personnel that are neither Norwegian nationals nor residents possessing a work permit. This reservation does not include executive search services.

13.	
Sector:	Postal Services
Sub-Sector:	Postal Services related to letters and small packets
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to postal services (letters and small packets).

14.	
Sector:	Gambling and Betting
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross border-trade in services:</u> Norway reserves the right to adopt or maintain any measure with respect to gambling and betting activities.

15.	
Sector:	Distribution and trade in war materials, arms, ammunition and explosives
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.8 (Most-Favoured-Nation Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measure with respect to distribution and trade in war materials, arms, ammunition and explosives, including materials of dual use.

16.	
Sector:	Medicinal products and medical devices, alcohol and tobacco products
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.8 (Most-Favoured-Nation Treatment) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measure relating to the production, import, export, wholesale, commission agent services, distribution, marketing, retail services and enforcement measures for tobacco and nicotine products ⁴ and related products and equipment, and alcoholic beverages. Norway reserves the right to adopt or maintain any measure with respect to commission agent services, marketing and retail services of medicinal products and medical devices.

⁴ WHO Framework Convention on Tobacco Control of May 21st 2003.

17.	
Sector:	Production, transmission and distribution of electricity, distribution and supply of natural gas and supply of district heating and cooling
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	Act 14 December 1917 No. 16 on waterfall rights Act 14 December 1917 No. 17 on watercourse regulation Act 29 June 1990 No. 50 on energy Act 24 November 2000 No. 82 on water resources Act 28 June 2002 No. 61 on natural gas Act 4 June 2010 No. 21 on offshore energy Including supplementary regulations to the acts mentioned above
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measure with respect to licences for electricity production, use of natural resources for electricity production, ownership and direct or indirect acquisition of ownership to natural resources and installations for electricity production and the construction, ownership and operation of electricity infrastructure on transmission and distribution level, including ancillary services, except for advisory services. Norway reserves the right to adopt or maintain any measure with respect to downstream transmission, storage, distribution, sales and supply of natural gas.

	Norway reserves the right to adopt or maintain any measure with respect to any activity related to production, transmission, distribution, sales and supply of district heating and cooling.
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18.	
Sector:	Exploration, production and upstream pipeline transportation of petroleum
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.14 (Market Access)
Existing measures:	Act 29 November 1996 No. 72 relating to petroleum activities Regulations to Act relating to petroleum activities. Laid down by Royal Decree 27 June 1997 pursuant to Act 29 November 1996 No. 72 relating to petroleum activities, Section 10-18 and Act 10 February 1967 relating to procedure in cases concerning the public administration, Section 13 c third paragraph and section 19 third paragraph and Section 3 of Act No. 12 of 21 June 1963 relating to scientific research and exploration for and exploitation of subsea natural resources other than petroleum resources. Last amended 7 December 2017 No. 2281.
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measure with respect to market access for the exploration, production and pipeline transportation of petroleum ⁵ . The Norwegian State has the proprietary right to petroleum deposits and the exclusive right to resource management. None other than the State may conduct petroleum activities without the required licences, approvals and consents. A licence, which is exclusive to the licensees, is necessary to undertake exploration for, and production of, petroleum. Mining services

⁵ For greater certainty, reservation 18 is without prejudice to the rights and obligations of the United Kingdom and the Kingdom of Norway under any existing or future oil and gas bilateral treaties between them relating to oil and gas (including the Framework Agreement between the Government of the United Kingdom of Great Britain and Northern Ireland and the Government of the Kingdom of Norway concerning Cross-Boundary Petroleum Cooperation signed in Oslo, on 4 April 2005 and its Annexes). The subject matter of any such treaties shall be regarded as falling outside of the scope of Chapter 3 (Services and Investment) of this Agreement.

	<p>may be provided to that licensee without restriction.</p> <p>The Ministry may grant to a body corporate a non-exclusive licence to survey for petroleum within limited areas of the seabed or its subsoil. The survey licence gives the right to geological mapping petroleum resources.</p> <p>The King in Council may grant an exclusive production licence and an exclusive licence for pipeline transportation. A production licence is granted under full competition and may only be granted to a body corporate established in conformity with Norwegian legislation and registered in the Norwegian Register of Business Enterprises, insofar as other requirements are not applicable pursuant to international agreements. When granting a production licence, the Ministry shall appoint or approve an operator.</p> <p>The King may decide that the Norwegian State shall participate in petroleum activities.</p>
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19.	
Sector:	Education Services
Sub-Sector:	Kindergarten, primary and secondary education services, student welfare services, student accommodation services and auxiliary student services.
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to kindergartens, primary and secondary education services (up to and including upper secondary school), student welfare services, student accommodation services and auxiliary student services.

20.	
Sector:	Environment
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to performance requirements and public functions in areas such as wastewater management, solid/hazardous waste management, protection of ambient air and climate, remediation and cleanup of soil and water, biodiversity and noise whether owned, operated or contracted out by local, regional or central government.</p> <p>Norway reserves the right to require commercial presence or other types of local presence for the supply of environmental services. This reservation does not apply to advisory services.</p>

21.	
Sector:	Financial Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p> <p>Article 3.49 (Senior Management and Boards of Directors)</p>
Existing measures:	<p>Act 25 November 2011 No. 44 on Securities Funds (Securities Funds Act)</p> <p>Act 20 June 2014 No 28 on the Management of Alternative Investment Funds and Regulations to the Act on the Management of Alternative Investment Funds (Regulation 26 June 2014 No. 877)</p>
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measure with respect to the following:</p> <p>(a) All Financial Services</p> <p><u>With respect to Investments – Most-Favoured-Nation Treatment and Cross-Border Trade in Services – Most-Favoured-Nation Treatment:</u></p> <p>According differential treatment to an investor or a financial services supplier of a third country pursuant to any bilateral or multilateral international investment treaty or other trade agreement.</p> <p><u>With respect to Investments – Market Access, Senior Management and Boards of Directors:</u></p>

	<p>The right to require a financial service supplier, other than a branch, when establishing in Norway to adopt a specific legal form, on a non-discriminatory basis.⁶</p> <p><u>With respect to Cross-Border Trade in Services – Market Access, National Treatment, Local Presence:</u></p> <p>Norway reserves the right to adopt or maintain any measure with respect to the cross-border supply of all financial services except for:</p> <ul style="list-style-type: none"> (i) insurance of risks relating to: <ul style="list-style-type: none"> (A) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the passengers and goods being transported, the vehicle transporting the passengers and goods and any liability arising therefrom; (B) ocean-going fishing vessels; (C) exploration, development, production activities, and properties in the offshore energy sector by large customers; and (D) goods in international transit; (ii) reinsurance and retrocession; (iii) services auxiliary to insurance; (iv) provision and transfer of financial information and financial data processing and related software by suppliers of other financial services; (v) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services of the definition of banking and other financial services (excluding insurance) in Article 3.45 (Definitions) of Sub-Section 3.5.3 (Financial Services), but not intermediation as described in that point; and (vi) portfolio management services to a Norwegian professional client located in
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⁶ For greater certainty, reservation 21 of Annex XVII is without prejudice to reservation 1 of Annex XVI in respect of Article 3.49 (Senior Management and Boards of Directors).

	<p>Norway.</p> <p>For the purposes of subparagraph (vi):</p> <p>“Portfolio management services” means discretionary management of investors’ portfolios of financial instruments on a client-by-client basis and in accordance with investors' mandates, but does not include:</p> <ul style="list-style-type: none"> (i) custodial services; (ii) trustee services; or (iii) execution services; and <p>“professional clients” means professional clients as defined in section 10-6 subparagraph 1, no 1 letter e of the Securities Trading Act 2007, last amended 01.05.2021.</p> <p>(b) Insurance and insurance-related services</p> <p><u>With respect to Investments and Cross-Border Trade in Services – Market Access, National Treatment:</u></p> <p>Non-resident insurance companies must supply the services listed above through a branch or through an insurance broker authorised in Norway. Authorisation as non-resident insurance intermediation service provider requires a branch in Norway.</p> <p><u>With respect to Investments:</u></p> <p>A separation requirement applies between life insurance, non-life insurance and credit risk insurance.</p> <p>(c) Banking and other Financial Services</p> <p><u>With respect to Investments – Market Access and Cross-border Trade in Services – Local Presence:</u></p> <p>Only legal persons having their registered office in a Contracting Party to the EEA Agreement can act as depositories of the assets of investment funds. The establishment of a specialised management company, having its head office and registered office in the same Contracting Party to the EEA Agreement, is required to perform the activities of management of common</p>
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	funds, including unit trusts, and where allowed under national law, investment companies.
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22.	
Sector:	Health Related and Social Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to hospital services, social services and other human health services, except deliveries and related services, nursing services, physiotherapeutic services and para-medical services.</p>

23.	
Sector:	Recreational and Sporting Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p>
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to sport clubs, sport associations and other organised recreational services.</p>

24.	
Sector:	Maritime Transport Services
Sub-Sector:	<p>Domestic maritime transport⁷, including inland waterway transport, domestic pushing and towing, and maritime transport servicing offshore energy exploration and production.</p> <p>Maritime services incidental to installations and activities in Norwegian territorial waters, Exclusive Economic Zone or continental shelf.</p> <p>For greater certainty domestic transport feeder services related to international cargo, transport of empty containers for international trade are not regarded as domestic maritime transport, and are excluded from this reservation.</p>
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.9 (Senior Management and Boards of Directors)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to domestic maritime services, including inland waterway transport.</p>

⁷ “Domestic maritime transport” means maritime transport of goods and passengers between ports in Norway, including locations on the Norwegian continental shelf where petroleum is explored or produced.

25.	
Sector:	Maritime Transport Services
Sub-Sector:	International maritime transport
Industry Classification:	Not applicable
Type of reservation:	Article 3.7 (National Treatment) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to captains and ships crew onboard Norwegian registered vessels (Norwegian Ordinary Ship Register (NOR) and Norwegian International Ship Register (NIS)).

26.	
Sector:	Air Transport Services
Sub-Sector:	Computer reservation systems services and selling and marketing of air transport services.
Industry Classification:	Not applicable
Type of reservation:	Article 3.8 (Most-Favoured-Nation Treatment) Article 3.15 (Local Presence) Article 3.17 (Most-Favoured-Nation Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to accord less favourable treatment to service suppliers regarding the obligations of parent or participating carriers in respect of computer reservation systems (CRS) controlled by an air carrier of one or more third countries.

27.	
Sector:	Airport Operation Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to airport operation services.

28.	
Sector:	Rail Transport Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.10 (Performance Requirements) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to market access to passenger and freight transportation by rail and related services. Norway reserves the right to require commercial presence for the supply of pushing and towing services ⁸ and supporting services for rail transport services ⁹ .

⁸ Pushing and towing services (CPC Prov. 7113).

⁹ Maintenance and repair of rail transport equipment (CPC Prov. 8868) and Supporting services for rail transport services (CPC Prov. 743).

29.	
Sector:	Road transport services and related services, including hovercrafts
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to cross-border provision of passenger and freight transportation, ownership of roads and related infrastructure and the operation of road infrastructure on a fee or contract basis. Local presence required for domestic transport. Norway reserves the right to adopt, maintain or modify any measure relating to regular services and taxi services for passenger transport.

30.	
Sector:	Water
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	<p>Article 3.6 (Market Access)</p> <p>Article 3.7 (National Treatment)</p> <p>Article 3.8 (Most-Favoured-Nation Treatment)</p> <p>Article 3.10 (Performance Requirements)</p> <p>Article 3.14 (Market Access)</p> <p>Article 3.15 (Local Presence)</p> <p>Article 3.16 (National Treatment)</p> <p>Article 3.17 (Most-Favoured-Nation Treatment)</p>
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measure with respect to water, including the allocation, collection, treatment/purification and distribution of water to household, industrial, commercial or other users, including the provision of drinking water and water management.</p>

31.	
Sector:	Funeral, cremation and undertaking services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measure relating to services provided by membership organisations and measures related to funeral, cremation and undertaking services.

32.	
Sector:	All Sectors
Sub-Sector:	Measures aimed at promoting Nordic co-operation
Industry Classification:	Not applicable
Type of reservation:	Article 3.8 (Most-Favoured-Nation Treatment) Article 3.17 (Most-Favoured-Nation Treatment)
Existing measures:	
Description:	<p><u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt or maintain any measures that are part of Nordic co-operation and are aimed at promoting Nordic co-operation, such as:</p> <ul style="list-style-type: none"> - guarantees and loans to investment projects and exports (The Nordic Investment Bank); - financial support to R&D projects (The Nordic Industrial Fund); - funding of feasibility studies for international projects (The Nordic Fund for Project Exports); <p>and</p> <ul style="list-style-type: none"> - financial assistance to companies utilising environmental technology (The Nordic Environment Finance Co-operation).

33.	
Sector:	Investigation and Security Services
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.6 (Market Access) Article 3.7 (National Treatment) Article 3.9 (Senior Management and Boards of Directors) Article 3.14 (Market Access) Article 3.15 (Local Presence) Article 3.16 (National Treatment)
Existing measures:	
Description:	<u>Investments and cross-border trade in services:</u> Norway reserves the right to adopt, maintain or modify any measure relating to investigation and security services.

34.	
Sector:	Condemnation of Maritime Vessels
Sub-Sector:	Not applicable
Industry Classification:	Not applicable
Type of reservation:	Article 3.10 (Performance Requirements)
Existing measures:	
Description:	<u>Investments:</u> Norway reserves the right to adopt, maintain or modify any measure relating to breaking and condemnation of maritime vessels.

ANNEX XVIII

REFERRED TO IN ARTICLES 3.25 (BUSINESS VISITORS FOR ESTABLISHMENT PURPOSES AND INTRA-CORPORATE TRANSFEREES) AND 3.27 (SHORT-TERM BUSINESS VISITORS) OF SECTION 3.4 (ENTRY AND TEMPORARY STAY OF NATURAL PERSONS) OF CHAPTER 3 (SERVICES AND INVESTMENT)

ANNEX XVIII

BUSINESS VISITORS FOR ESTABLISHMENT PURPOSES, INTRA-CORPORATE TRANSFEREES, AND SHORT-TERM BUSINESS VISITORS

REFERRED TO IN ARTICLES 3.25 (BUSINESS VISITORS FOR ESTABLISHMENT PURPOSES AND INTRA-CORPORATE TRANSFEREES) AND 3.27 (SHORT-TERM BUSINESS VISITORS) OF SECTION 3.4 (ENTRY AND TEMPORARY STAY OF NATURAL PERSONS) OF CHAPTER 3 (SERVICES AND INVESTMENT)

SCHEDULE OF THE UNITED KINGDOM

1. Articles 3.25 (Business Visitors for Establishment Purposes and Intra-Corporate Transferees) and 3.27 (Short-Term Business Visitors) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) do not apply to any existing non-conforming measure listed in this Schedule, to the extent of the non-conformity.
2. Commitments for business visitors for establishment purposes, intra-corporate transferees and short-term business visitors do not apply in cases where the intent or effect of the entry and temporary stay is to interfere with, or otherwise affect the outcome of any labour or management dispute or negotiation, or the employment of any natural person who is involved in that dispute.
3. The permissible length of stay shall be as follows:
 - (a) business visitors for establishment purposes: up to 90 days in any 12-month period;
 - (b) intra-corporate transferees:
 - (i) managers and specialists: up to three years; and
 - (ii) graduate trainees: up to one year;
 - (c) short-term business visitors: up to 90 days within any six-month period.
4. The United Kingdom's non-conforming measures are:

Business visitors for establishment purposes

	Business visitors for establishment purposes need to be employed
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All sectors:	by a legal person other than a non-profit organisation, otherwise: Unbound.
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Intra-corporate transferees (managers, specialists, and graduate trainees)

All sectors:	Intra-corporate transferees need to be employed by a legal person other than a non-profit organisation, otherwise: Unbound.
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Short-term business visitors

All sectors:	Unbound except for activities listed in paragraph 5 of this Schedule.
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5. The activities which short-term business visitors are permitted to engage in are:
- (a) meetings and consultations: natural persons attending meetings or conferences, or engaged in consultations with business associates;
 - (b) research and design: technical, scientific and statistical researchers conducting independent research or research for a legal person of a Party of which the short-term business visitor is a natural person;
 - (c) marketing research: market researchers and analysts conducting research or analysis for a legal person of a Party of which the short-term business visitor is a natural person;
 - (d) training seminars: personnel of an enterprise who enter the United Kingdom to receive training in techniques and work practices which are utilised by companies or organisations in the United Kingdom, provided that the training received is confined to observation, familiarisation and classroom instruction only;

- (e) trade fairs and exhibitions: personnel attending a trade fair for the purpose of promoting their company or its products or services;
- (f) sales: representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying services themselves. Short-term business visitors shall not engage in making direct sales to the general public;
- (g) purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel, engaging in a commercial transaction carried out in the territory of the Party of which the short-term business visitor is a natural person;
- (h) after-sales or after-lease service: installers, repair and maintenance personnel and supervisors, possessing specialised knowledge essential to a seller's contractual obligation, supplying services or training workers to supply services pursuant to a warranty or other service contract incidental to the sale or lease of commercial or industrial equipment or machinery, including computer software, purchased or leased from a legal person of a Party of which the short-term business visitor is a natural person throughout the duration of the warranty or service contract;
- (i) commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers and investment brokers) engaging in a commercial transaction for a legal person of a Party of which the short-term business visitor is a natural person;
- (j) tourism personnel: tour and travel agents, tour guides or tour operators attending or participating in conventions or accompanying a tour that has begun in the territory of the Party of which the short-term business visitor is a natural person;
- (k) translation and interpretation: translators or interpreters supplying services as employees of a legal person of a Party of which the short-term business visitor is a natural person;
- (l) culture and entertainment: an artist, entertainer or musician giving performances or attending rehearsals as an individual or as part of a group, taking part in competitions or auditions, making personal appearances and taking part in promotional activities in the United Kingdom; and
- (m) entertainment staff: supporting the activities in subparagraph (l), including venue and location preparation, provided they are attending the same event as the artist, entertainer or musician, and are employed

to work for them in the territory of the EEA EFTA State of which the short-term business visitor is a natural person as either personal or technical staff, or members of the production team.

SCHEDULE OF ICELAND, LIECHTENSTEIN AND NORWAY

1. Articles 3.25 (Business Visitors for Establishment Purposes and Intra-Corporate Transferees) and 3.27 (Short-Term Business Visitors) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) do not apply to any existing non-conforming measure listed in this Schedule, to the extent of the non-conformity.
2. Commitments for business visitors for establishment purposes, intra-corporate transferees and short-term business visitors do not apply in cases where the intent or effect of the entry and temporary stay is to interfere with, or otherwise affect the outcome of any labour or management dispute or negotiation, or the employment of any natural person who is involved in that dispute.
3. The following abbreviations are used in the list below:
 - IS Iceland
 - LI Liechtenstein
 - NO Norway
4. The permissible length of stay shall be as follows:
 - (a) business visitors for establishment purposes:
 - IS: up to 90 days in any calendar year;
 - LI: up to three months within six-months;
 - NO: up to 90 days within any 180-day period;
 - (b) intra-corporate transferees:
 - (i) managers and specialists:
 - IS: up to 12 months with the possibility to extend an additional 12 months;
 - LI: up to three years;
 - NO: up to four years;
 - (ii) graduate trainees:
 - IS: up to six months;
 - LI: up to 12 months;

NO: up to 12 months;

(c) short-term business visitors:

IS: up to 90 days in a calendar year;

LI: up to three months within six months;

NO: up to 90 days within any 180-day period;

(d) partners and dependent children of intra-corporate transferees:

IS: up to the permitted length of the intra-corporate transferee;

LI: up to the permitted length of the intra-corporate transferee, provided that the intra-corporate transferee has been granted a residence permit of at least one year;

NO: up to the permitted length of the intra-corporate transferee provided that the intra-corporate transferee has been granted a residence permit for more than six months;

5. The EEA EFTA States' respective non-conforming measures and limitations of temporary stay are:

Business visitors for establishment purposes

All sectors:	IS: Notification requirement. LI: None. NO: None.
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Intra-corporate transferees, excl. graduate trainees

All sectors:	IS: Residence and work permit required. LI: The intra-corporate transferee needs to be employed by a legal person other than a non-profit organisation. Otherwise: Unbound. Residence and work permit are required.
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	<p>NO: The natural person must be considered to be a higher-level skilled worker or to possess special qualifications, normally acquired through higher education. The competence of the natural person must be deemed necessary for the recipient of the service.</p>
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Partners and dependent children of intra-corporate transferees

All sectors:	<p>IS: Self-employed natural persons must be established as legal persons. Work permits are required but partners and dependents may be in Iceland when an application for a work permit is submitted.</p> <p>LI: Limited to partners and dependent children of intra-corporate transferees granted a residence permit for at least one year. Self-employed work is not possible.</p> <p>NO: Limited to partners and dependent children of intra-corporate transferees granted a residence permit for more than six months.</p>
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Graduate trainees

All sectors:	<p>IS: Residence and work permit required.</p> <p>LI: The graduate trainee needs to be employed by a legal person other than a non-profit organisation. Otherwise: Unbound. Residence and work permit are required.</p> <p>NO: The competence of the natural person must be deemed necessary for the recipient of the service.</p>
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Short-term business visitors

All sectors:	Unbound except for activities listed in paragraph 6 of this Schedule.
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6. The activities which natural persons of the United Kingdom are permitted to engage in as short-term business visitors are:

Activities:	Non-conforming measures:
All permitted activities	IS: Notification requirement. LI: The short-term business visitor may not supply any service or sell any goods to a person in Liechtenstein. Otherwise: Unbound. NO: None, unless otherwise specified.
Conferences and contract negotiations: natural persons attending meetings or conferences, or staying in an EEA EFTA State to consult or conduct contract negotiations	IS: None. LI: None. NO: None.
Market research: market researchers and analysts conducting research or analysis for a legal person of the United Kingdom	IS: None. LI: None. NO: None.
Trade fairs: personnel attending a trade fair for the purpose of promoting their company or its products or services	IS: None. LI: Notification requirement. NO: None.
Sales: representatives of a supplier of services or goods taking orders or negotiating the sale of services or goods or entering into agreements to sell services or goods for that supplier, but not delivering goods or supplying	IS: None. LI: Notification requirement.

services themselves. Short-term business visitors shall not engage in making direct sales to the general public	NO: None.
Purchasing: buyers purchasing goods or services for an enterprise, or management and supervisory personnel, engaging in a commercial transaction carried out in the territory of the United Kingdom	IS: None. LI: None. NO: None.
Commercial transactions: management and supervisory personnel and financial services personnel (including insurers, bankers and investment brokers) engaging in a commercial transaction for a legal person of the United Kingdom	IS: None. LI: Notification requirement. NO: None.
After-sales or after-lease service: installers, repair and maintenance personnel and supervisors, possessing specialised knowledge essential to a seller's contractual obligation, supplying services or training workers to supply services pursuant to a warranty or other service contract incidental to the sale or lease of machinery or technical equipment, including computer software, purchased or leased from an enterprise located in the United Kingdom throughout the duration of the warranty or service contract; it is a condition that the need for such labour does not extend beyond three months	IS: None. LI: Unbound. NO: Notification requirement.
Tours: tour guides or tour operators attending or participating in conventions or accompanying a tour that has begun in the territory of the United Kingdom	IS: Unbound for service suppliers operating as tour operators or tour guides; otherwise None. LI: None. NO: None.
In-house training: natural persons who are employed in an international company and undergo in-house training in an affiliate of that company in an EEA EFTA State	IS: None. LI: None.

	NO: None.
Research: researchers conducting academic or scientific research independently or research for an enterprise of the United Kingdom	IS: None. LI: None. NO: None.
Translation and interpretation: translators or interpreters supplying services as employees of an enterprise of the United Kingdom to other employees of the same enterprise	IS: None. LI: Limited to translators and interpreters accompanying trade and business travellers. Otherwise: Unbound. NO: Limited to translators and interpreters accompanying trade and business travellers. Otherwise: Unbound.
Culture and entertainment: an artist, entertainer or musician giving performances or attending rehearsals as an individual or as part of a group, taking part in competitions or auditions, making personal appearances and taking part in promotional activities in an EEA EFTA State	IS: None. LI: None. NO: Notification requirement. ¹
Entertainment staff: supporting the activities above, including venue and location preparation, provided they are attending the same event as the artist, entertainer or musician, and are employed to work for them in the territory of the United Kingdom as either personal or	IS: None. LI: None. NO: Notification requirement. ²

¹ None for United Kingdom nationals according to Norwegian immigration rules, which will enter into force no later than 1 year after entry into force of this Agreement. Prior to this: limited to none for a maximum length of 14 days. Notification requirement will continue to apply after the change in immigration rules.

² None for United Kingdom nationals according to Norwegian immigration rules, which will enter into force no later than 1 year after entry into force of this Agreement. Prior to this:

technical staff, or members of the production team	
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limited to none for a maximum length of 14 days. Notification requirement will continue to apply after the change in immigration rules.

ANNEX XIX

REFERRED TO IN ARTICLE 3.26 (CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT PROFESSIONALS) OF SECTION 3.4 (ENTRY AND TEMPORARY STAY OF NATURAL PERSONS) OF CHAPTER 3 (SERVICES AND INVESTMENT)

ANNEX XIX

CONTRACTUAL SERVICE SUPPLIERS AND INDEPENDENT
PROFESSIONALS

REFERRED TO IN ARTICLE 3.26 (CONTRACTUAL SERVICE SUPPLIERS
AND INDEPENDENT PROFESSIONALS) OF SECTION 3.4 (ENTRY AND
TEMPORARY STAY OF NATURAL PERSONS) OF CHAPTER 3 (SERVICES
AND INVESTMENT)

SCHEDULE OF THE UNITED KINGDOM

1. The United Kingdom shall allow the supply of services in the United Kingdom by contractual service suppliers or independent professionals of the EEA EFTA States through the presence of natural persons in accordance with Article 3.26 (Contractual Service Suppliers and Independent Professionals) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) for the sectors listed in this Schedule, subject to the relevant limitations listed in paragraph 13 of this Schedule.
2. The list of reservations in paragraph 13 of this Schedule is composed of the following elements:
 - (a) the first column indicating the sector or sub-sector for which the category of contractual service suppliers and independent professionals is liberalised; and
 - (b) the second column describing the applicable limitations.
3. In addition to the list of reservations in this Schedule, the United Kingdom may adopt or maintain any measures relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 3.26 (Contractual Service Suppliers and Independent Professionals) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment). These measures, which include requirements to obtain a licence, to obtain recognition of qualifications in regulated sectors or to pass specific examinations, such as language examinations, even if not listed in this Schedule, apply in any case to contractual service suppliers or independent professionals of the EEA EFTA States.
4. The United Kingdom does not undertake any commitment for contractual service suppliers and independent professionals in economic activities which are not listed.

5. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of the entry and temporary stay is to interfere with, or otherwise affect the outcome of any labour or management dispute or negotiation, or the employment of any natural person who is involved in that dispute.
6. The following abbreviations are used in the list of reservations below:
 - CSS Contractual service suppliers
 - IP Independent professionals

Contractual service suppliers

7. Subject to the conditions in paragraph 8 and the list of reservations in paragraph 13 of this Schedule, the United Kingdom makes commitments in accordance with Article 3.26 (Contractual Service Suppliers and Independent Professionals) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) with respect to the category of contractual service suppliers in the following sectors or sub-sectors:
 - (a) legal advisory services in respect of public international law and foreign law;
 - (b) accounting and bookkeeping services;
 - (c) taxation advisory services;
 - (d) architectural services and urban planning and landscape architectural services;
 - (e) engineering services and integrated engineering services;
 - (f) computer and related services;
 - (g) research and development services;
 - (h) advertising services;
 - (i) market research and opinion polling services;
 - (j) management consulting services;
 - (k) services related to management consulting;
 - (l) technical testing and analysis services;
 - (m) related scientific and technical consulting services;

- (n) mining;
- (o) maintenance and repair of vessels;
- (p) maintenance and repair of rail transport equipment;
- (q) maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment;
- (r) maintenance and repair of aircrafts and parts thereof;
- (s) maintenance and repair of metal products, of (non-office) machinery, of (non-transport and non-office) equipment and of personal and household goods;
- (t) translation and interpretation services;
- (u) telecommunication services;
- (v) postal and courier services;
- (w) site investigation work;
- (x) environmental services;
- (y) insurance and insurance related services advisory and consulting services;
- (z) other financial services advisory and consulting services;
- (aa) transport advisory and consulting services;
- (bb) travel agencies and tour operators' services;
- (cc) tourist guides' services; and
- (dd) manufacturing advisory and consulting services.

8. The contractual service suppliers shall comply with the following conditions:

- (a) the natural persons are engaged in the supply of a service on a temporary basis as employees of legal person which has obtained a service contract not exceeding 12 months;
- (b) the natural persons entering the United Kingdom have been offering such services as employees of the legal person supplying the services for at least the year immediately preceding the date of the submission of an application for entry into the United Kingdom and possess, at the date of submission of an application for entry into the United

Kingdom at least three years' professional experience¹ in the sector of activity which is the subject of the contract;

- (c) the natural persons entering the United Kingdom shall possess:
 - (i) a university degree or a qualification demonstrating knowledge of an equivalent level²; and
 - (ii) the professional qualifications legally required to exercise that activity in the United Kingdom;
 - (d) the natural person does not receive remuneration for the provision of services in the United Kingdom other than the remuneration paid by the legal person employing the natural person;
 - (e) the access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the United Kingdom where the service is provided; and
 - (f) the number of persons covered by the service contract shall not be larger than necessary to fulfil the contract, as it may be required by the law or other legal requirements of the United Kingdom.
9. The permissible length of stay of contractual service suppliers is for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less.

Independent professionals

10. Subject to the conditions in paragraph 11 and the list of reservations in paragraph 13 of this Schedule, the United Kingdom makes commitments in accordance with Article 3.26 (Contractual Service Suppliers and Independent Professionals) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) with respect to the category of independent professionals in the following sectors or sub-sectors:
- (a) legal advisory services in respect of public international law and foreign law;

¹ Professional experience shall be obtained after having reached the age of majority.

² Where the degree or qualification has not been obtained in the United Kingdom, the United Kingdom may evaluate whether this is equivalent to a university degree required in the United Kingdom.

- (b) architectural services and urban planning and landscape architectural services;
- (c) engineering services and integrated engineering services;
- (d) computer and related services;
- (e) research and development services;
- (f) market research and opinion polling services;
- (g) management consulting services;
- (h) services related to management consulting;
- (i) mining;
- (j) translation and interpretation services;
- (k) telecommunication services;
- (l) postal and courier services;
- (m) insurance related services advisory and consulting services;
- (n) other financial services advisory and consulting services;
- (o) transport advisory and consulting services; and
- (p) manufacturing advisory and consulting services.

11. The independent professionals shall comply with the following conditions:

- (a) the natural persons are engaged in the supply of a service on a temporary basis as self-employed persons established in the EEAEFTA States and have obtained a service contract for a period not exceeding 12 months;
- (b) the natural persons entering the United Kingdom possess, at the date of submission of an application for entry into the United Kingdom, at least six years' professional experience in the sector of activity which is the subject of the contract;
- (c) the natural persons entering the United Kingdom possess;

- (i) a university degree or a qualification demonstrating knowledge of an equivalent level;³ and
 - (ii) the professional qualifications legally required to exercise that activity in the United Kingdom; and
- (d) the access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of the United Kingdom.
12. The permissible length of stay of independent professionals is for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less.
13. The United Kingdom lists the following reservations referred to in paragraph 1 of this Schedule:

Sector or sub-sector	Description of reservations
Legal advisory services in respect of public international law and foreign law (part of CPC 861)	<p>CSS: None.</p> <p>IP: None.</p>
Accounting and bookkeeping services (CPC 86212 other than 'auditing services', 86213, 86219 and 86220)	<p>CSS: None.</p> <p>IP: Unbound.</p>

³ Where the degree or qualification has not been obtained in the United Kingdom, the United Kingdom may evaluate whether this is equivalent to a university degree required in the United Kingdom.

Sector or sub-sector	Description of reservations
Taxation advisory services (CPC 863) ⁴	<p>CSS: None.</p> <p>IP: Unbound.</p>
Architectural services and Urban planning and landscape architectural services (CPC 8671 and 8674)	<p>CSS: None.</p> <p>IP: None.</p>
Engineering services and Integrated engineering services (CPC 8672 and 8673)	<p>CSS: None.</p> <p>IP: None.</p>
Computer and related services (CPC 84)	<p>CSS: None.</p> <p>IP: None.</p>

⁴ Taxation advisory services does not include legal advisory and legal representational services on tax matters, which are under legal advisory services in respect of public international law and foreign law.

Sector or sub-sector	Description of reservations
Research and development services (CPC 851, 852 excluding psychologists services, ⁵ and 853)	CSS: None. IP: None.
Advertising services (CPC 871)	CSS: None. IP: Unbound.
Market research and opinion polling services (CPC 864)	CSS: None. IP: None.
Management consulting services (CPC 865)	CSS: None. IP: None.
Services related to management consulting (CPC 866)	CSS: None. IP: None.

⁵ Part of CPC 85201, which is under medical and dental services.

Sector or sub-sector	Description of reservations
Technical testing and analysis services (CPC 8676)	<p>CSS: None.</p> <p>IP: Unbound.</p>
Related scientific and technical consulting services (CPC 8675)	<p>CSS: None.</p> <p>IP: Unbound.</p>
Mining (CPC 883, advisory and consulting services only)	<p>CSS: None.</p> <p>IP: None.</p>
Maintenance and repair of vessels (part of CPC 8868)	<p>CSS: None.</p> <p>IP: Unbound.</p>
Maintenance and repair of rail transport equipment (part of CPC 8868)	<p>CSS: None.</p> <p>IP: Unbound.</p>

Sector or sub-sector	Description of reservations
Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, 6122, part of 8867 and part of 8868)	<p>CSS: None.</p> <p>IP: Unbound.</p>
Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	<p>CSS: None.</p> <p>IP: Unbound.</p>
Maintenance and repair of metal products, of (non-office) machinery, of (non transport and non-office) equipment and of personal and household goods ⁶ (CPC 633, 7545, 8861, 8862, 8864, 8865 and 8866)	<p>CSS: None.</p> <p>IP: Unbound.</p>
Translation and interpretation services (CPC 87905, excluding official or certified activities)	<p>CSS: None.</p> <p>IP: None.</p>

⁶ Maintenance and repair services of office machinery and equipment including computers (CPC 845) are under computer services.

Sector or sub-sector	Description of reservations
Telecommunication services (CPC 7544, advisory and consulting services only)	<p>CSS: None.</p> <p>IP: None.</p>
Postal and courier services (CPC 751, advisory and consulting services only)	<p>CSS: None.</p> <p>IP: None.</p>
Site investigation work (CPC 5111)	<p>CSS: None.</p> <p>IP: Unbound.</p>
Environmental services (CPC 9401, 9402, 9403, 9404, part of 94060, 9405, part of 9406 and 9409)	<p>CSS: None.</p> <p>IP: Unbound.</p>
Insurance and insurance related services (advisory and consulting services only)	<p>CSS: None.</p> <p>IP: None.</p>

Sector or sub-sector	Description of reservations
Other financial services (advisory and consulting services only)	<p>CSS: None.</p> <p>IP: None.</p>
Transport (CPC 71, 72, 73, and 74, advisory and consulting services only)	<p>CSS: None.</p> <p>IP: None.</p>
Travel agencies and tour operators services (including tour managers ⁷) (CPC 7471)	<p>CSS: None.</p> <p>IP: Unbound.</p>
Tourist guides' services (CPC 7472)	<p>CSS: None.</p> <p>IP: Unbound.</p>

⁷ Services suppliers whose function is to accompany a tour group of a minimum of 10 natural persons, without acting as guides in specific locations.

Sector or sub-sector	Description of reservations
Manufacturing (CPC 884, and 885, advisory and consulting services only)	<p>CSS: None.</p> <p>IP: None.</p>

SCHEDULE OF ICELAND, LIECHTENSTEIN AND NORWAY

1. Iceland, Liechtenstein and Norway shall allow the supply of services in their respective territories by contractual service suppliers or independent professionals of the United Kingdom through the presence of natural persons in accordance with Article 3.26 (Contractual Service Suppliers and Independent Professionals) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) for the sectors listed in this Schedule.
2. In addition to the list of reservations in this Schedule, Iceland, Liechtenstein and Norway may adopt or maintain any measure relating to qualification requirements, qualification procedures, technical standards, licensing requirements or licensing procedures that does not constitute a limitation within the meaning of Article 3.26 (Contractual Service Suppliers and Independent Professionals) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment). These measures, which include requirements for a person to obtain a licence, to obtain recognition of qualifications in regulated sectors or to pass specific examinations, such as language examinations, even if not listed in this Schedule, apply in any case to contractual service suppliers or independent professionals of the United Kingdom.
3. Commitments for contractual service suppliers and independent professionals do not apply in cases where the intent or effect of the entry and temporary stay is to interfere with, or otherwise affect the outcome of any labour or management dispute or negotiation, or the employment of any natural person who is involved in that dispute.
4. The following abbreviations are used in the list below:

CSS: Contractual service suppliers

IP: Independent professionals

Contractual service suppliers
5. Subject to the conditions in paragraph 6 of this Schedule, Iceland, Liechtenstein and Norway make commitments in accordance with Article 3.26 (Contractual Service Suppliers and Independent Professionals) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) with respect to the category of contractual service suppliers for all services sectors.
6. The contractual service suppliers shall comply with the following conditions:

(a) In respect of Iceland:

Residence and work permit required. Permitted length of stay is up to six months. No economic needs test required.

The natural person providing the service on behalf of the service supplier must have specialised skills or qualifications of direct relevance to the service activity necessary to fulfil the contract.

The natural person does not receive remuneration for the provision of services in Iceland other than the remuneration paid by the enterprise employing the natural person. The commitment relates only to the services activity which is the subject of the contract. It does not entitle the natural person to exercise the profession as such.

All other requirements regarding entry, stay, wages, working conditions and social security benefits shall continue to apply.

(b) In respect of Liechtenstein:

The natural person does not receive remuneration for the provision of services in Liechtenstein other than the remuneration paid by the enterprise employing the natural person.

The competent authorities of Liechtenstein may recognise the necessary equivalence of the qualification and authorisation of the United Kingdom subject to reciprocity. The access accorded relates only to the service activity which is the subject of the contract and does not confer an entitlement to exercise the professional title of Liechtenstein.

The supply of a cross-border service is subject to notification. The notification must be submitted to the Migration and Passport Office at the latest two working days before the service is supplied. This requirement applies in addition to the need for a license to carry out an economic activity in Liechtenstein to be granted by the competent authorities. In order to ensure compliance with all requirements regarding work and social security measures, the employer of the CSS has to notify the competent authority at the latest nine working days before the supply of the service in accordance with the Posted Workers Act.

Work and social security measures referred to in Article 3.19 (General Provisions and Scope) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) means measures prevailing in the sector and the place of activity in Liechtenstein provided by its law and collective agreements (with respect to remuneration, working hours, etc.).

The permissible length of stay of CSS is for a cumulative period of not more than eight days within any 90 day-period, with possible renewals of the same length of stay after such periods.

(c) In respect of Norway:

The natural person does not receive remuneration for the provision of services in Norway other than the remuneration paid by the enterprise employing the natural person. The commitment relates only to the services activity which is the subject of the contract. It does not entitle the natural person to exercise the profession as such. Residence permit is required. No economic needs test.

The natural person entering Norway as a CSS must be considered to be a higher-level skilled worker or to possess special qualifications, usually obtained through higher education.

The competence of the natural person must be deemed necessary for the recipient of the service. If it is apparent that there will be a permanent need for such labour, or, if during the last six months, a permit has been issued for the performance of the same kind of work for the same recipient of the service, a permit shall not be granted.

The permissible length of stay of contractual service suppliers is for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less.

Independent professionals

7. Subject to the conditions in paragraph 8 of this Schedule, Iceland, Liechtenstein and Norway make commitments in accordance with Article 3.26 (Contractual Service Suppliers and Independent Professionals) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) with respect to the category of independent professionals in all services sectors:

8. The independent professionals shall comply with the following conditions:

(a) In respect of Iceland:

Residence and work permit required. Permitted length of stay is up to six months. No economic needs test required.

The natural person providing the service must have specialised skills or qualifications of direct relevance to the service activity necessary to fulfil the contract.

The natural person does not receive remuneration for the provision of services in Iceland other than the remuneration paid by the enterprise employing the natural person. The commitment relates only to the services activity which is the subject of the contract. It does not entitle the natural person to exercise the profession as such.

All other requirements regarding entry, stay, wages, working conditions and social security benefits shall continue to apply.

(b) In respect of Liechtenstein:

The IP shall possess the professional qualification to exercise an activity within the scope of the authorisation from the United Kingdom where this is required pursuant to the law or other legal requirements of Liechtenstein. The competent authorities of Liechtenstein may recognise the necessary equivalence of the qualification and United Kingdom authorisation of the IP subject to reciprocity. The access accorded relates only to the service activity which is the subject of the contract and does not confer entitlement to exercise the professional title of Liechtenstein.

The supply of a cross-border service is subject to notification. The notification must be submitted to the Migration and Passport Office at the latest two working days before the service is supplied. This requirement applies in addition to the need for a license to carry out an economic activity in Liechtenstein to be granted by the competent authorities.

Work and social security measures referred to in Article 3.19 (General Provisions and Scope) of Section 3.4 (Entry and Temporary Stay of Natural Persons) of Chapter 3 (Services and Investment) means measures prevailing in the sector and the place of activity in Liechtenstein provided by its law and collective agreements (with respect to remuneration, working hours, etc.).

The permissible length of stay of IP is for a cumulative period of not more than eight days within any 90-day period, with possible renewals of the same length of stay after such periods.

(c) In respect of Norway:

The natural person does not receive remuneration for the provision of services in Norway other than the remuneration paid by the enterprise employing the natural person. The commitment relates only to the services activity which is the subject of the contract. It does not entitle the natural person to exercise the profession as such. Residence permit is required.

The natural person must be considered to be a higher-level skilled worker or to possess special qualifications, usually obtained through higher education.

The competence of the natural person must be deemed necessary for the recipient of the service. If it is apparent that there will be a permanent need for such labour, or if during the last six months, a permit has been issued for the performance of the same kind of work for the same recipient of the service, a permit shall not be granted.

The permissible length of stay of independent professionals is for a cumulative period of not more than six months in any 12-month period or for the duration of the contract, whichever is less.

ANNEX XX

REFERRED TO IN ARTICLE 3.69 (INTERNATIONAL MOBILE
ROAMING SERVICES) OF SUB-SECTION 3.5.4
(TELECOMMUNICATIONS SERVICES) OF SECTION 3.5
(REGULATORY FRAMEWORK) OF CHAPTER 3 (SERVICES
AND INVESTMENT)

ANNEX XX

IMRS RATES

REFERRED TO IN ARTICLE 3.69 (INTERNATIONAL MOBILE ROAMING SERVICES) OF SUB-SECTION 3.5.4 (TELECOMMUNICATIONS SERVICES) OF SECTION 3.5 (REGULATORY FRAMEWORK) OF CHAPTER 3 (SERVICES AND INVESTMENT)

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ANNEX XXI

**REFERRED TO IN ARTICLES 6.1 (SCOPE AND COVERAGE), 6.4
(ELECTRONIC PUBLICATION OF PROCUREMENT NOTICES)
AND 6.10 (FACILITATING PARTICIPATION OF SMALL AND
MEDIUM-SIZED ENTERPRISES (SMES) OF CHAPTER 6
(GOVERNMENT PROCUREMENT)**

ANNEX XXI

GOVERNMENT PROCUREMENT

REFERRED TO IN ARTICLES 6.1 (SCOPE AND COVERAGE), 6.4
(ELECTRONIC PUBLICATION OF PROCUREMENT NOTICES) AND 6.10
(FACILITATING PARTICIPATION OF SMALL AND MEDIUM-SIZED
ENTERPRISES (SMES) OF CHAPTER 6 (GOVERNMENT PROCUREMENT)

- APPENDIX 1: RELEVANT PROVISIONS OF THE WTO
GOVERNMENT PROCUREMENT AGREEMENT
- APPENDIX 2: MARKET ACCESS COMMITMENTS BEYOND GPA
- APPENDIX 3: MEANS OF PUBLICATION
- APPENDIX 4: CONTACT POINTS
- APPENDIX 5: VALUE OF THRESHOLDS

APPENDIX 1

TO ANNEX XXI (GOVERNMENT PROCUREMENT)

**RELEVANT PROVISIONS OF THE WTO GOVERNMENT
PROCUREMENT AGREEMENT**

The following provisions of the WTO Revised Agreement on Government Procurement (2012) (GPA) are hereby incorporated into Chapter 6 (Government Procurement) of this Agreement:

Articles I – III, IV.1.a, IV.2 to IV.7, VI - XV, XVI.1 - XVI.3, XVII and XVIII including their subsequent binding amendments.

APPENDIX 2

TO ANNEX XXI (GOVERNMENT PROCUREMENT)

MARKET ACCESS COMMITMENTS BEYOND THE GPA

For the purposes of this Appendix, “CPC” means the Provisional Central Product Classification (Statistical Papers, Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991).

PART A: UNITED KINGDOM

In accordance with Article 6.1 (Scope and Coverage), of Chapter 6 (Government Procurement), that Chapter applies, in addition to the procurement covered by Article II of the GPA, to the procurement covered by this Appendix.

The Notes in Annexes 1 to 7 of the United Kingdom's Appendix I to the GPA also apply to the procurement covered by this Appendix, unless otherwise provided for in this Appendix.

Procurement covered by this Appendix

1. Additional procuring entities

Procurement of goods and services as set out in Annexes 4 to 6 of the United Kingdom's Appendix I to the GPA, and in paragraph 2 (Additional Services) of this Part A, by the following procuring entities:

- (a) all contracting entities whose procurement is covered by the Utilities Contracts Regulation 2016 and the Utilities Contracts (Scotland) Regulations 2016 which are contracting authorities (e.g. those covered under Annex 1 and Annex 2 to Appendix I to the GPA) or public undertakings (see Notes to paragraph 1 (Additional procuring entities)) and which have as one of their activities
 - (i) the provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of gas or heat or the supply of gas or heat to such networks; or
 - (ii) any combination between such activity and those referred to in Annex 3 to Appendix 1 to the GPA;
- (b) privately-owned procuring entities that have as one of their activities any of those referred to in subparagraph (a) of this paragraph, in paragraph 1 of Annex 3 to Appendix I to the GPA, or any combination thereof and operate on the basis of special or exclusive rights granted by a competent authority of the United Kingdom;

with regard to procurement equal to or above the following thresholds:

- 400,000 SDR for procurement of goods and services; and
- 5,000,000 SDR for procurement of construction services (CPC 51).

Notes to paragraph 1:

- (a) According to the Utilities Contracts Regulations 2016, a "public undertaking" means any undertaking over which contracting

authorities may exercise directly or indirectly a dominant influence by virtue of:

- (i) their ownership of that undertaking;
 - (ii) their financial participation in that undertaking; or
 - (iii) the rules which govern that undertaking.
- (b) According to the Utilities Contracts (Scotland) Regulations 2016, a “public undertaking” means a person over which one or more contracting authorities are able to exercise, directly or indirectly, a dominant influence by virtue of one or more of the following:
- (i) their ownership of that person;
 - (ii) their financial participation in that person; or
 - (iii) the rights accorded to them by the rules which govern that person.
- (c) According to both the Utilities Contracts Regulations 2016 and the Utilities Contracts (Scotland) Regulations 2016, a dominant influence on the part of contracting authorities is presumed in any of the following cases in which those authorities, directly or indirectly:
- (i) hold the majority of the undertaking’s subscribed capital;
 - (ii) control the majority of the votes attaching to shares issued by the undertaking; or
 - (iii) can appoint more than half of the undertaking’s administrative, management or supervisory body.
- (d) “Special or exclusive rights” are as defined in regulation 5 of the Utilities Contracts Regulations 2016 and regulation 4 of the Utilities Contracts (Scotland) Regulations 2016.
- (e) The supply of gas or heat to networks which provide a service to the public by a procuring entity other than a contracting authority shall not be considered as an activity within the meaning of this Appendix where:
- (i) the production of gas or heat by that contracting entity is the unavoidable consequence of carrying out an activity other than those referred to in paragraphs (a) to (e) of United Kingdom’s Appendix I to the GPA; and
 - (ii) the supply to the public network is aimed only at the economic exploitation of such production and amounts to not more than

20 % of the entity's turnover on the basis of the average for the preceding three years, including the current year.

2. Additional services

Procurement of the following services, in addition to the services listed under Annex 5 of the United Kingdom's Appendix I to the GPA, for entities covered under Annexes 1 to 3 of the United Kingdom's Appendix I to the GPA or under paragraph 1 (Additional procuring entities) of this Part A:

- Hotel and other lodging services (CPC 641);
- Food serving services (CPC 642);
- Beverage serving services (CPC 643);
- Postal and courier Services (CPC 751);
- Telecommunication related services (CPC 754);
- Real estate services on a fee or contract basis (CPC 8220);
- Legal services (CPC 861) (see subparagraph (b) in Notes to this paragraph);
- Taxation Services (CPC 863);
- Investigation and security services (CPC 873);
- Photographic services (CPC 875);
- Other business services (CPC 879);
- Services incidental to mining (CPC 883);
- Services incidental to the manufacture of metal products, machinery and equipment (CPC 885);
- Repair services incidental to metal products, machinery and equipment (CPC 886);
- Services incidental to energy distribution (CPC 887);
- Administrative services of the government (CPC 9127,91136);
- Education services (CPC 92); and
- Recreational, cultural and sporting services (CPC 96 except 9611, 9613).

Notes to paragraph 2:

- (a) Hotel and other lodging services (CPC 641), food serving services (CPC 642), beverage serving services (CPC 643), postal and courier services (CPC 751), legal services (CPC 861), investigation and security services (CPC 873), administrative services of the government (CPC 9127, 91136), education services (CPC 92), and recreational, cultural and sporting services (CPC 96311 to 96332, and 96411 to 96419) contracts are included under the national treatment regime for the suppliers, including service providers, of Iceland, Liechtenstein and Norway provided that their value equals or exceeds GBP 663,540 when they are awarded by procuring entities covered under Annexes 1 and 2 of the United Kingdom to Appendix I to the GPA and that their value equals or exceeds GBP 884,720 when they are awarded by procuring entities covered under Annex 3 of the United Kingdom to Appendix I to the GPA or by procuring entities covered by paragraph 1 (Additional procuring entities) of this Part A.
- (b) The following legal services (CPC 861) are not covered:
- (i) legal representation of a client by a lawyer in:
 - (aa) an arbitration or conciliation held in the United Kingdom, another country or before an international arbitration or conciliation instance; or
 - (ab) judicial proceedings before the courts, tribunals or public authorities of the United Kingdom, another country or before international courts, tribunals or institutions;
 - (ii) legal advice given
 - (aa) in preparation of any of the proceedings referred to in subparagraph (a); or
 - (ab) where there is a tangible indication and high probability that the matter to which the advice relates will become the subject of such proceedings,provided that the advice is given by a lawyer;
 - (iii) document certification and authentication services which must be provided by notaries;
 - (iv) legal services provided by trustees or appointed guardians or other legal services the providers of which are designated by a court or tribunal in the United Kingdom or are designated by law to carry out specific tasks under the supervision of such tribunals or courts; or

- (v) other legal services which in the United Kingdom are connected, even occasionally, with the exercise of official authority.
- (c) Procurement of any of the services covered under this paragraph by procuring entities covered under this Agreement is a covered procurement with regard to a particular Party's service provider only to the extent that such Party has covered that service under this Appendix (including that Party's coverage of services under Article II of the GPA).
- (d) Article 6.1 (Scope and Coverage), of Chapter 6 (Government Procurement) that Chapter and this Appendix do not cover procurement of the following services:
 - (i) Human health services (CPC 931);
 - (ii) Administrative healthcare services (CPC 91122); and
 - (iii) Supply services of nursing personnel and supply services of medical personnel (CPC 87206 and CPC 87209).

3. Concession contracts

- (a) Services concessions contracts, when awarded by Annex 1 and 2 entities of the United Kingdom's Appendix I to the GPA, for the procurement of services as set out in Annex 5 of the United Kingdom's Appendix I to the GPA and in paragraph 2 (Additional services) of this Part A, are included under the national treatment regime for the suppliers, including service providers, of Iceland, Liechtenstein and Norway, provided that their value equals or exceeds 5,000,000 SDR.
- (b) For greater certainty, works concessions contracts are covered in and on the basis set out in Annex 6 of the United Kingdom's Appendix I to the GPA.

Notes to paragraph 3:

- (a) Paragraph 3 (Concession contracts) of this Part A applies to the extent procurement of services concessions contracts as described in paragraph 3 (Concession contracts) are covered under the Concession Contracts Regulations 2016 and the Concession Contracts (Scotland) Regulations 2016.

PART B: EEA EFTA STATES

In accordance with Article 6.1 (Scope and Coverage) of Chapter 6 (Government Procurement) that Chapter applies, in addition to the procurement covered by Article II of the GPA, to the procurement covered by this Appendix.

The Notes in Annexes 1 to 7 of Iceland, Liechtenstein and Norway's Appendix I to the GPA also apply to the procurement covered by this Appendix, unless otherwise provided for in this Appendix.

A. ICELAND

Procurement covered by this Appendix

1. Additional procuring entities

Procurement of goods and services as set out in Annexes 4 to 6 of Iceland to Appendix I to the GPA, and in paragraph 2 (Additional services) of this Section A of Part B, by the following procuring entities:

- (a) all contracting entities whose procurement is covered by the EU utilities directive which are contracting authorities (e.g. those covered under Annex 1 and Annex 2 to Appendix I to the GPA) or public undertakings and which have as one of their activities;
 - (i) the provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of gas or heat or the supply of gas or heat to such networks; or
 - (ii) any combination between such activity and those referred to in Annex 3 to Appendix I to the GPA; and
- (b) privately-owned procuring entities that have as one of their activities any of those referred to in subparagraph (a) of this paragraph, in subparagraph 1 of Annex 3 to Appendix I to the GPA, or any combination thereof and operate on the basis of special or exclusive rights granted by a competent authority of Iceland;

with regard to procurement equal to or above the following thresholds:

- 400,000 SDR for procurement of goods and services; and
- 5,000,000 SDR for procurement of construction services (CPC 51).

Notes to paragraph 1:

- (a) According to the EEA utilities directive, a public undertaking is any undertaking over which the contracting authorities may exercise

directly or indirectly a dominant influence by virtue of their ownership of it, their financial participation therein, or the rules which govern it. A dominant influence on the part of the contracting authorities shall be presumed when these authorities, directly or indirectly, in relation to an undertaking:

- (i) hold the majority of the undertaking's subscribed capital;
 - (ii) control the majority of the votes attaching to shares issued by the undertaking: or
 - (iii) can appoint more than half of the undertaking's administrative, management or supervisory body.
- (b) "Special and exclusive rights" are as defined in Article 4 of Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC.
- (c) The supply, by a procuring entity other than a contracting authority, of gas or heat to fixed networks which provide a service to the public shall not be considered to be a relevant activity within the meaning of this Appendix where all of the following conditions are met:
- (i) the production of gas or heat by that contracting entity is the unavoidable consequence of carrying out an activity other than those referred to in paragraphs (a) to (e) of Iceland's Appendix I to the GPA; and
 - (ii) the supply to the public network is aimed only at the economic exploitation of such production and amounts to not more than 20 % of the entity's turnover on the basis of the average for the preceding three years, including the current year.

2. Additional services

Procurement of the following services, in addition to the services listed under Annex 5 of Iceland's Appendix I to the GPA, for entities covered under Annexes 1 to 3 of Iceland's Appendix I to the GPA or under paragraph 1 (Additional procuring entities) of this Section A of Part B:

- Hotel and restaurant services (CPC 641);
- Food serving services (CPC 642);
- Beverage serving services (CPC 643);
- Postal and courier Services (CPC 751);

- Telecommunication related services (CPC 754);
- Real estate services on a fee or contract basis (CPC 8220);
- Legal services (CPC 861);
- Taxation services (CPC 863);
- Investigation and security services (CPC 873);
- Photographic services (CPC 875);
- Other business services (CPC 879);
- Services incidental to mining (CPC 883);
- Services incidental to the manufacture of metal products, machinery and equipment (CPC 885);
- Repair services incidental to metal products, machinery and equipment (CPC 886);
- Services incidental to energy distribution (CPC 887);
- Administrative services of the government (CPC 9127,91136);
- Education services (CPC 92); and
- Recreational, cultural and sporting services (CPC 96 (except 9611, 9613)).

Notes to paragraph 2:

- (a) Hotel and restaurant services (CPC 641), food serving services (CPC 642), beverage serving services (CPC 643), postal and courier services (CPC 751), legal services (CPC 861), investigation and security services (CPC 873), administrative services of the government (CPC 9127, 91136), education services (CPC 92) and recreational, cultural and sporting services (CPC 96) are included under the national treatment regime¹ for the suppliers, including service providers, of the United Kingdom, provided that their value equals or exceeds EUR 750,000 when they are awarded by procuring entities covered under Annexes 1 and 2 of Iceland's Appendix I to the GPA and that their value equals or exceeds EUR 1,000,000 when they are awarded by

¹ For greater certainty, beyond the principle of non-discrimination, the domestic legislation of Iceland shall apply to the procurement of these services.

procuring entities covered under Annex 3 of Iceland's Appendix I to the GPA or by procuring entities covered by paragraph 1.²

- (b) The following legal services (CPC 861) are not covered:
- (i) legal representation of a client by a lawyer in:
 - (aa) an arbitration or conciliation held in Iceland, another country or before an international arbitration or conciliation instance; or
 - (ab) judicial proceedings before the courts, tribunals or public authorities of Iceland, another country or before international courts, tribunals or institutions;
 - (ii) legal advice given
 - (aa) in preparation of any of the proceedings referred to in subparagraph (a); or
 - (ab) where there is a tangible indication and high probability that the matter to which the advice relates will become the subject of such proceedings,

provided that the advice is given by a lawyer;
 - (iii) document certification and authentication services which must be provided by notaries;
 - (iv) legal services provided by trustees or appointed guardians or other legal services the providers of which are designated by a court or tribunal in Iceland or are designated by law to carry out specific tasks under the supervision of such tribunals or courts; or
 - (v) other legal services which in Iceland are connected, even occasionally, with the exercise of official authority.
- (c) Procurement of any of the services covered under this Appendix by procuring entities covered under this Agreement is a covered procurement with regard to a service provider of the United Kingdom only to the extent that the United Kingdom has covered that service under this Appendix (including the United Kingdom's coverage of services under Article II of the GPA).

² For greater certainty, all services covered under paragraph 2 (Additional services) that are also covered under Title III (Particular Procurement Regimes) of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC, are included under the national treatment regime of Iceland.

3. Concession contracts

Works concessions for entities covered under Annexes 1 and 2 or Iceland's Appendix 1 to the GPA, are included under national treatment regime for the suppliers, including service providers, of the United Kingdom, provided their value exceeds 5.000.000 SDR. Service concessions contracts, for services covered under Annex 5 of Iceland's Appendix 1 to the GPA or under paragraph 2 (Additional services) of this Section A of Part B, for entities covered under Annex 1 and 2 of Iceland's Appendix 1 to the GPA are included under the national treatment regime for the suppliers, including service providers, of the United Kingdom, provided their value equals or exceeds 5.000.000 SDR.

Notes to paragraph 3:

- (a) “Works concessions” and “service concessions” are as defined in Article 5 in Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts.
- (b) For greater certainty, beyond the principle of non-discrimination, the domestic legislation of Iceland shall apply to the award of works and service concession contracts.

B. LIECHTENSTEIN

Procurement covered by this Appendix

1. Additional procuring entities

Procurement of goods and services as set out in Annexes 4 to 6 of Liechtenstein’s Appendix I to the GPA, and in paragraph 2 (Additional services) of this Section B of Part B, by the following procuring entities:

- (a) all contracting entities whose procurement is covered by the EEA utilities directive which are contracting authorities (e.g. those covered under Annex 1 and Annex 2 to Appendix I to the GPA) or public undertakings and which have as one of their activities
 - (i) the provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of gas or heat or the supply of gas or heat to such networks; or
 - (ii) any combination between such activity and those referred to in Annex 3 to Appendix I to the GPA; and
- (b) privately-owned procuring entities that have as one of their activities any of those referred to in subparagraph (a) of this paragraph, in subparagraph 1 of Annex 3 to Appendix I to the GPA, or any combination thereof and operate on the basis of special or exclusive rights granted by a competent authority of Liechtenstein;

with regard to procurement equal to or above the following thresholds:

- 400,000 SDR for procurement of goods and services; and
- 5,000,000 SDR for procurement of construction services (CPC 51).

Notes to paragraph 1:

- (a) According to the EEA Utilities Directive, a public undertaking is any undertaking over which the contracting authorities may exercise

directly or indirectly a dominant influence by virtue of their ownership of it, their financial participation therein, or the rules which govern it. A dominant influence on the part of the contracting authorities shall be presumed when these authorities, directly or indirectly, in relation to an undertaking:

- (i) hold the majority of the undertaking's subscribed capital;
 - (ii) control the majority of the votes attaching to shares issued by the undertaking; or
 - (iii) can appoint more than half of the undertaking's administrative, management or supervisory body.
- (b) "Special and exclusive rights" are as defined in Article 4 of Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC.
- (c) The supply, by a procuring entity other than a contracting authority, of gas or heat to fixed networks which provide a service to the public shall not be considered to be a relevant activity within the meaning of this Appendix where all of the following conditions are met:
- (i) the production of gas or heat by that contracting entity is the unavoidable consequence of carrying out an activity other than those referred to in paragraphs (a) to (e) of Liechtenstein's Appendix I to the GPA; and
 - (ii) the supply to the public network is aimed only at the economic exploitation of such production and amounts to not more than 20 % of the entity's turnover on the basis of the average for the preceding three years, including the current year.

2. Additional services

Procurement of the following services, in addition to the services listed under Annex 5 of Liechtenstein's Appendix I to the GPA, for entities covered under Annexes 1 to 3 of Liechtenstein's Appendix I to the GPA or under paragraph 1 (Additional procuring entities) of this Section B of Part B:

- Hotel and restaurant services (CPC 641);
- Food serving services (CPC 642);
- Beverage serving services (CPC 643);
- Postal and courier Services (CPC 751);

- Telecommunication related services (CPC 754);
- Real estate services on a fee or contract basis (CPC 8220);
- Taxation services (CPC 863);
- Investigation and security services (CPC 873);
- Photographic services (CPC 875);
- Other business services (CPC 87901, 87903, 87905-87907);
- Services incidental to mining (CPC 883);
- Services incidental to the manufacture of metal products, machinery and equipment (CPC 885);
- Repair services incidental to metal products, machinery and equipment (CPC 886);
- Education services (CPC 92); and
- Recreational, cultural and sporting services (CPC 96 (except 9611, 9613)).

Notes to paragraph 2:

- (a) Hotel and restaurant services (CPC 641), food serving services (CPC 642), beverage serving services (CPC 643), postal and courier services (CPC 751), investigation and security services (CPC 873), education services (CPC 92) and recreational, cultural and sporting services (CPC 96) are included under the national treatment regime³ for the suppliers, including service providers, of the United Kingdom, provided that their value equals or exceeds EUR 750,000 when they are awarded by procuring entities covered under Annexes 1 and 2 of Liechtenstein's Appendix I to the GPA and that their value equals or exceeds EUR 1,000,000 when they are awarded by procuring entities covered under Annex 3 of Liechtenstein's Appendix I to the GPA or by procuring entities covered by paragraph 1 (Additional procuring entities) of this Section B of Part B.⁴
- (b) Procurement of any of the services covered under this Appendix by procuring entities covered under this Agreement is a covered procurement with regard to a service provider of the United Kingdom

³ For greater certainty, beyond the principle of non-discrimination, the domestic legislation of Liechtenstein shall apply to the procurement of these services.

⁴ For greater certainty, all services covered under paragraph 2 (Additional services) that are also covered under Title III (Particular Procurement Regimes) of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC, are included under the national treatment regime.

only to the extent that the United Kingdom has covered that service under this Appendix (including the United Kingdom's coverage of services under Article II of the GPA).

3. Concession contracts

Works concessions, for entities covered under Annex 1 to 2 of Liechtenstein's Appendix 1 to the GPA, are included under the national treatment regime for the suppliers, including service providers, of the United Kingdom, provided their value equals or exceeds 5.000.000 SDR. Service concessions for services covered under Annex 5 of Liechtenstein's Appendix 1 to the GPA or under paragraph 2 (Additional services) of this Section B of Part B, for entities covered under Annexes 1 and 2 of Liechtenstein's Appendix 1 to the GPA are included under the national treatment regime for the suppliers, including service providers, of the United Kingdom, provided their value equals or exceeds 5.000.000 SDR.

Notes to paragraph 3:

- (a) "Works concessions" and "service concessions" are as defined in Article 5 in Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts.
- (b) For greater certainty, beyond the principle of non-discrimination, the domestic legislation of Liechtenstein shall apply to the award of works and service concession contracts.

C. NORWAY

Procurement covered by this Appendix

1. Additional procuring entities

Procurement of goods and services as set out in Annexes 4 to 6 of Norway's Appendix I to the GPA, and in paragraph 2 (Additional services) of this Section C of Part B by the following procuring entities:

- (a) all contracting entities whose procurement is covered by the EEA Utilities Directive which are contracting authorities (e.g. those covered under Annex 1 and Annex 2 to Appendix I to the GPA) or public undertakings and which have as one of their activities
 - (i) the provision or operation of fixed networks intended to provide a service to the public in connection with the production, transport or distribution of gas or heat or the supply of gas or heat to such networks; or
 - (ii) any combination between such activity and those referred to in Annex 3 to Appendix I to the GPA; and

- (b) privately-owned procuring entities that have as one of their activities any of those referred to in subparagraph (a) of this paragraph, in subparagraph 1 of Annex 3 to Appendix I to the GPA, or any combination thereof and operate on the basis of special or exclusive rights granted by a competent authority of Norway,

with regard to procurement equal to or above the following thresholds:

- 400,000 SDR for procurement of goods and services; and
- 5,000,000 SDR for procurement of construction services (CPC 51).

Notes to paragraph 1:

- (a) According to the EEA Utilities Directive, a public undertaking is any undertaking over which the contracting authorities may exercise directly or indirectly a dominant influence by virtue of their ownership of it, their financial participation therein, or the rules which govern it. A dominant influence on the part of the contracting authorities shall be presumed when these authorities, directly or indirectly, in relation to an undertaking:
 - (i) hold the majority of the undertaking's subscribed capital;
 - (ii) control the majority of the votes attaching to shares issued by the undertaking; or
 - (iii) can appoint more than half of the undertaking's administrative, management or supervisory body.
- (b) "Special and exclusive rights" are as defined in Article 4 of Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC.
- (c) The supply, by a procuring entity other than a contracting authority, of gas or heat to fixed networks which provide a service to the public shall not be considered to be a relevant activity within the meaning of this Appendix where all of the following conditions are met:
 - (i) the production of gas or heat by that contracting entity is the unavoidable consequence of carrying out an activity other than those referred to in paragraphs (a) to (e) of Norway's Appendix I to the GPA; and
 - (ii) the supply to the public network is aimed only at the economic exploitation of such production and amounts to not more than 20 % of the entity's turnover on the basis of the average for the preceding three years, including the current year.

2. Additional services

Procurement of services that are not listed under Annex 5 of Norway's Appendix I to the GPA, for entities covered under Annexes 1 to 3 of Norway's Appendix I to the GPA or under paragraph 1 (Additional procuring entities) of this Section C of Part B.

- Hotel and restaurant services (CPC 641);
- Food serving services (CPC 642);
- Beverage serving services (CPC 643);
- Postal and Courier Services (CPC 751);
- Telecommunication related services (CPC 754);
- Real estate services on a fee or contract basis (CPC 8220);
- Legal services (CPC 861);
- Taxation services (CPC 863);
- Investigation and security services (CPC 873);
- Photographic services (CPC 875);
- Other business services (CPC 879);
- Services incidental to mining (CPC 883);
- Services incidental to the manufacture of metal products, machinery and equipment (CPC 885);
- Repair services incidental to metal products, machinery and equipment (CPC 886);
- Services incidental to energy distribution (CPC 887);
- Administrative services of the government (CPC 9127, 91136);
- Education services (CPC 92); and
- Recreational, cultural and sporting services (CPC 96 (except 9611, 9613)).

Notes to paragraph 2:

- (a) Hotel and restaurant services (CPC 641), food serving services (CPC 642), beverage serving services (CPC 643), postal and courier services (CPC 751), legal services (CPC 861), investigation and security

services (CPC 873), administrative services of the government (CPC 9127, 91136), education services (CPC 92) and recreational, cultural and sporting services (CPC 96) are included under the national treatment regime⁵ for the suppliers, including service providers, of the United Kingdom, provided that their value equals or exceeds EUR 750,000 when they are awarded by procuring entities covered under Annexes 1 and 2 of Norway's Appendix I to the GPA and that their value equals or exceeds EUR 1,000,000 when they are awarded by procuring entities covered under Annex 3 of Norway's Appendix I to the GPA or by procuring entities covered by paragraph 1 (Additional procuring entities) of this Section C of Part B.⁶

- (b) The following legal services (CPC 861) are not covered:
- (i) legal representation of a client by a lawyer in:
 - (aa) an arbitration or conciliation held in Norway, another country or before an international arbitration or conciliation instance; or
 - (ab) judicial proceedings before the courts, tribunals or public authorities of Norway, another country or before international courts, tribunals or institutions;
 - (ii) legal advice given:
 - (aa) in preparation of any of the proceedings referred to in subparagraph (a); or
 - (ab) where there is a tangible indication and high probability that the matter to which the advice relates will become the subject of such proceedings,provided that the advice is given by a lawyer;
 - (iii) document certification and authentication services which must be provided by notaries;
 - (iv) legal services provided by trustees or appointed guardians or other legal services the providers of which are designated by a court or tribunal in Norway or are designated by law to carry out specific tasks under the supervision of such tribunals or courts; or

⁵ For greater certainty, beyond the principle of non-discrimination, the domestic legislation of Norway shall apply to the procurement of these services.

⁶ For greater certainty, all services covered under paragraph 2 (Additional services) that are also covered under Title III (Particular Procurement Regimes) of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC, are included under the national treatment regime.

- (v) other legal services which in Norway are connected, even occasionally, with the exercise of official authority.
- (c) Procurement of any of the services covered under this Appendix by procuring entities covered under this Agreement is a covered procurement with regard to a service provider of the United Kingdom only to the extent that the United Kingdom has covered that service under this Appendix (including the United Kingdom's coverage under Article II of the GPA).

3. Concession contracts

Works concessions for entities covered under Annexes 1 and 2 of Norway's Appendix 1 to the GPA, are included under the national treatment regime for the suppliers, including service providers, of the United Kingdom, provided their value equals or exceeds 5.000.000 SDR. Service concessions for services covered under Annex 5 of Norway's Appendix 1 to the GPA or under paragraph 2 (Additional services) of this Section C of Part B, for entities covered under Annexes 1 and 2 of Norway's Appendix 1 to the GPA are included under the national treatment regime for the suppliers, including service providers, of the United Kingdom, provided their value equals or exceeds 5.000.000 SDR.

Notes to paragraph 3:

- (a) "Works concessions" and "service concessions" are as defined in Article 5 in Directive 2014/23/EU of the European Parliament and of the Council of 26 February 2014 on the award of concession contracts.
- (b) For greater certainty, beyond the principle of non-discrimination, the domestic legislation of Norway shall apply to the award of works and service concession contracts.

APPENDIX 3

TO ANNEX XXI (GOVERNMENT PROCUREMENT)

MEANS OF PUBLICATION

PART A: UNITED KINGDOM

Legislation: www.legislation.gov.uk

Jurisprudence: law reports, including those published on www.judiciary.gov.uk (for England, Wales and Northern Ireland) and www.scotscourts.gov.uk (for Scotland)

Notices of procurement:

The UK Find a Tender service, being a single web-based portal which is provided by or on behalf of the Cabinet Office at www.find-tender.service.gov.uk

PART B: EEA EFTA STATES

A. ICELAND

Legislation: Stjórnartíðindi (The Government Gazette)

Jurisprudence: Hæstaréttardómar (Supreme Court Report)

Notices of procurement:

Notices for all public procurement: <http://utbodsvefur.is/>

All Icelandic GPA and EEA contract announcements are published in English via SIMAP on the Tender Electronics daily web: <http://ted.europa.eu>

B. LIECHTENSTEIN

Legislation: Landesgesetzblatt (Liechtenstein Law Gazette) www.gesetze.li

Jurisprudence: Liechtensteinische Entscheidsammlung
www.gerichtsentscheidungen.li

Notices of procurement:

Electronic Gazette: www.amtsblatt.llv.li

All Liechtenstein GPA and EEA Contracts are also published in English on the Tender Electronics daily web: <http://ted.europa.eu>

C. NORWAY

Legislation and Jurisprudence: Norsk Lovtidend (Norwegian Law Gazette)
www.lovddata.no

Notices of procurement:

Doffin – Database for offentlige innkjøp (Database for public procurement):
www.doffin.no

All Norwegian GPA and EEA Contracts are also published in English on the Tender Electronics daily web: <http://ted.europa.eu>

APPENDIX 4

TO ANNEX XXI (GOVERNMENT PROCUREMENT)

CONTACT POINTS

1. The contact points for the exchange of information regarding government procurement are the following:

For the United Kingdom:

Department for International Trade

For the EEA EFTA States:

Iceland: The Ministry of Finance and Economic Affairs

Liechtenstein: Office for Foreign Affairs

Norway: The Ministry of Trade, Industry and Fisheries

2. The Parties shall regularly exchange coordinates of the contact points.

APPENDIX 5

TO ANNEX XXI (GOVERNMENT PROCUREMENT)

VALUE OF THRESHOLDS

Thresholds

1. Where thresholds are stated in Special Drawing Rights (SDR), the Parties shall calculate and convert the value of the thresholds into their own national currencies using the conversion rates of their respective national banks. The conversion rates will be the average of the values of the respective national currency in terms of the SDR over the two-year period preceding 1 October or 1 November of the year prior to the thresholds becoming effective. The conversion rate shall apply from 1 January of the following year.
2. Where the thresholds are stated in Euro, the Parties shall calculate and convert the value of the thresholds into their own national currencies using the conversion rates of their respective national banks. The conversion rates shall be based on the average daily value of the respective national currency expressed in euro over the 24 months terminating on 31 August of the year prior to the thresholds becoming effective. The conversion rate shall apply from 1 January of the following year.
3. The value of the newly calculated thresholds shall be made available, in their respective currencies, by the United Kingdom and each of the EEA EFTA States, before the respective thresholds take effect.

ANNEX XXII

REFERRED TO IN ARTICLES 7.34 (RECOGNITION OF SPECIFIC GEOGRAPHICAL INDICATIONS) AND 7.41 (PROCESSING OF SPECIFIC GEOGRAPHICAL INDICATIONS) OF SUB-SECTION 7.2.4 (GEOGRAPHICAL INDICATIONS AND TRADITIONAL TERMS) OF CHAPTER 7 (INTELLECTUAL PROPERTY)

ANNEX XXII

GEOGRAPHICAL INDICATIONS OF ICELAND

REFERRED TO IN ARTICLES 7.34 (RECOGNITION OF SPECIFIC GEOGRAPHICAL INDICATIONS) AND 7.41 (PROCESSING OF SPECIFIC GEOGRAPHICAL INDICATIONS) OF SUB-SECTION 7.2.4 (GEOGRAPHICAL INDICATIONS AND TRADITIONAL TERMS) OF CHAPTER 7 (INTELLECTUAL PROPERTY)

PART A: GEOGRAPHICAL INDICATIONS

Referred to in Article 7.34 (Recognition of Specific Geographical Indications) of Sub-Section 7.2.4 (Geographical Indications and Traditional Terms) of Chapter 7 (Intellectual Property)

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PART B: GEOGRAPHICAL INDICATIONS FOR PROCESSING

Referred to in Article 7.41 (Processing of Specific Geographical Indications) of Sub-Section 7.2.4 (Geographical Indications and Traditional Terms) of Chapter 7 (Intellectual Property)

Icelandic Lamb

ANNEX XXIII

REFERRED TO IN ARTICLE 7.34 (RECOGNITION OF SPECIFIC
GEOGRAPHICAL INDICATIONS) OF SUB-SECTION 7.2.4 (GEOGRAPHICAL
INDICATIONS AND TRADITIONAL TERMS) OF CHAPTER 7
(INTELLECTUAL PROPERTY)

ANNEX XXIII

GEOGRAPHICAL INDICATIONS OF NORWAY

REFERRED TO IN ARTICLE 7.34 (RECOGNITION OF SPECIFIC GEOGRAPHICAL INDICATIONS)
OF SUB-SECTION 7.2.4 (GEOGRAPHICAL INDICATIONS AND TRADITIONAL TERMS) OF
CHAPTER 7 (INTELLECTUAL PROPERTY)

Norsk Akevitt / Norsk Aquavit / Norsk Akvavit / Norwegian Aquavit

Norsk Vodka / Norwegian Vodka

ANNEX XXIV

REFERRED TO IN ARTICLES 7.34 (RECOGNITION OF SPECIFIC GEOGRAPHICAL INDICATIONS), 7.35 (PROTECTION OF TRADITIONAL TERMS) AND 7.41 (PROCESSING OF SPECIFIC GEOGRAPHICAL INDICATIONS) OF SUB-SECTION 7.2.4 (GEOGRAPHICAL INDICATIONS AND TRADITIONAL TERMS) OF CHAPTER 7 (INTELLECTUAL PROPERTY)

ANNEX XXIV

GEOGRAPHICAL INDICATIONS AND TRADITIONAL TERMS OF THE UNITED KINGDOM

REFERRED TO IN ARTICLES 7.34 (RECOGNITION OF SPECIFIC GEOGRAPHICAL INDICATIONS), 7.35 (PROTECTION OF TRADITIONAL TERMS) AND 7.41 (PROCESSING OF SPECIFIC GEOGRAPHICAL INDICATIONS) OF SUB-SECTION 7.2.4 (GEOGRAPHICAL INDICATIONS AND TRADITIONAL TERMS) OF CHAPTER 7 (INTELLECTUAL PROPERTY)

PART A: GEOGRAPHICAL INDICATIONS FOR AGRICULTURAL PRODUCTS AND FOODSTUFFS

Referred to in Article 7.34 (Recognition of Specific Geographical Indications) of Sub-Section 7.2.4 (Geographical Indications and Traditional Terms) of Chapter 7 (Intellectual Property)

Anglesey Sea Salt / Halen Môn

West Country Lamb

West Country Beef

Yorkshire Wensleydale

Pembrokeshire Earlies / Pembrokeshire Early Potatoes

Orkney Scottish Island Cheddar

Fal Oyster

Fenland Celery

East Kent Goldings

Lakeland Herdwick

Stornoway Black Pudding

Scottish Wild Salmon

Newmarket Sausage

Isle of Man Queenies

Armagh Bramley Apples

New Season Comber Potatoes / Comber Earlies

Lough Neagh Eel

Native Shetland Wool
Cornish Pasty
Traditional Cumberland Sausage
Yorkshire Forced Rhubarb
Cornish Sardines
Traditional Grimsby Smoked Fish
Melton Mowbray Pork Pie
Isle of Man Manx Loaghtan Lamb
Staffordshire Cheese
Scottish Farmed Salmon
Arbroath Smokies
Welsh lamb
Welsh Beef
Exmoor Blue Cheese
Dorset Blue Cheese
Cornish Clotted Cream
Teviotdale Cheese
Whitstable oysters
Jersey Royal potatoes
Orkney beef
Orkney lamb
Scotch Beef
Scotch Lamb
Shetland Lamb
White Stilton cheese
Blue Stilton cheese
West Country farmhouse Cheddar cheese
Beacon Fell traditional Lancashire cheese
Single Gloucester

Swaledale cheese
Bonchester cheese
Buxton blue
Gloucestershire cider
Gloucestershire perry
Worcestershire cider
Worcestershire perry
Herefordshire cider
Herefordshire perry
Kentish ale
Kentish strong ale
Dovedale cheese
Rutland Bitter
Swaledale ewes' cheese

PART B: GEOGRAPHICAL INDICATIONS FOR WINES

Referred to in Article 7.34 (Recognition of Specific Geographical Indications) of Sub-Section 7.2.4 (Geographical Indications and Traditional Terms) of Chapter 7 (Intellectual Property)

Darnibole

English

English Regional

Welsh

Welsh Regional

PART C: TRADITIONAL TERMS FOR WINES

Referred to in Article 7.35 (Protection of Traditional Terms) of Sub-Section 7.2.4 (Geographical Indications and Traditional Terms) of Chapter 7 (Intellectual Property)

Regional (Sparkling) Wine

Quality (Sparkling) Wine

PART D: GEOGRAPHICAL INDICATIONS FOR SPIRIT DRINKS

Referred to in Article 7.34 (Recognition of Specific Geographical Indications) of Sub-Section 7.2.4 (Geographical Indications and Traditional Terms) of Chapter 7 (Intellectual Property)

Scotch Whisky

Irish Whiskey/Uisce Beatha Eireannach/Irish Whisky¹

Irish Cream⁵

Irish Poteen/Irish Poitín⁵

Somerset Cider Brandy

¹ The geographical indications 'Irish Whiskey/Uisce Beatha Eireannach/Irish Whisky', 'Irish Cream' and 'Irish Poteen/Irish Poitín' cover spirit drinks produced in Northern Ireland and the Republic of Ireland.

PART E: GEOGRAPHICAL INDICATIONS FOR PROCESSING

Referred to in Article 7.41 (Processing of Specific Geographical Indications) of Sub-Section 7.2.4 (Geographical Indications and Traditional Terms) of Chapter 7 (Intellectual Property)

Ayrshire New Potatoes / Ayrshire Earlies

The Vale of Clwyd Denbigh Plum

Lough Neagh Pollan

Traditional Welsh Caerphilly / Traditional Welsh
Caerffili

Traditional Welsh Perry

Traditional Welsh Cider

Welsh Laverbread

London Cure Smoked Salmon

West Wales Coracle Caught Sewin

West Wales Coracle Caught Salmon

Vale of Evesham Asparagus

Carmarthen Ham

Conwy Mussels

Traditional Ayrshire Dunlop

ANNEX XXV

REFERRED TO IN ARTICLE 11.2 (DEFINITIONS) OF SECTION
11.1 (GENERAL PROVISIONS) OF CHAPTER 11 (GOOD
REGULATORY PRACTICES AND REGULATORY
COOPERATION)

ANNEX XXV

ADDITIONAL PROVISIONS CONCERNING THE SCOPE OF
“REGULATORY MEASURES”

REFERRED TO IN ARTICLE 11.2 (DEFINITIONS) OF SECTION 11.1
(GENERAL PROVISIONS) OF CHAPTER 11 (GOOD REGULATORY
PRACTICES AND REGULATORY COOPERATION)

1. The legislation referred to in paragraph (b) of Article 11.2 (Definitions) of Section 11.1 (General Provisions) of Chapter 11 (Good Regulatory Practices and Regulatory Cooperation), is legislation of general application in relation to a business activity excluding:
 - (a) measures imposing, abolishing or varying any tax, duty, levy or other charge (or measures in connection with such measures);
 - (b) measures in connection with procurement;
 - (c) measures in connection with the giving of grants or other financial assistance by or on behalf of a public authority; and
 - (d) measures which are to have effect for a period of less than 12 months.
 2. For the United Kingdom, the legislation referred to in paragraph (b) of Article 11.2 (Definitions) of Section 11.1 (General Provisions) of Chapter 11 (Good Regulatory Practices and Regulatory Cooperation) refers to its primary and secondary legislation.
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