PROTOCOL ON THE ACCESSION OF THE REPUBLIC OF GUATEMALA TO THE FREE TRADE AGREEMENT BETWEEN THE EFTA STATES AND THE CENTRAL AMERICAN STATES

Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation (hereinafter referred to as the "EFTA States"), the Republic of Costa Rica and the Republic of Panama (hereinafter referred to as the "Central American States"),

and

the Republic of Guatemala **(**hereinafter referred to as "Guatemala"),

hereinafter each individually referred to as a "Party" or collectively as the "Parties",

Having regard to the Free Trade Agreement between the EFTA States, on the one part, and the Central American States, on the other part, (hereinafter referred to as the "Agreement") signed in Trondheim on 24 June 2013;

Having regard to the participation of Guatemala in the negotiations of the Agreement as a Member of the Central American Economic Integration Sub-System;

Having regard to the Memorandum of Understanding (MoU) on Bilateral Trade Cooperation Programme between the State Secretariat for Economic Affairs of Switzerland and the Ministry of Economy of Guatemala;

Having regard to Article 13.4 of the Agreement which provides that any Member of the Central American Economic Integration Sub-System may accede to the Agreement, provided that the Joint Committee approves its accession;

Having regard to Decision No. 1/2015 of the EFTA-Central America Joint Committee where the terms and conditions of Guatemala's accession, set out hereinafter are accepted;

Have agreed to conclude the following Protocol on the accession of Guatemala (hereinafter referred to as the "Protocol"):

1. In the Preamble of the Agreement, the word "and" after the words "Republic of Costa Rica" shall be substituted by "," and the words ", and the Republic of Guatemala" shall be inserted after the words "and the Republic of Panama".

2. The words "Annexes IV and V" in paragraph 1 of Article 2.3 of the Agreement and "Annexes IV, V and IX to XIV" in paragraph 5 of Article 2.17 of the Agreement shall be replaced by "Annexes IV, V and XXII" and "Annexes IV, V, XXII, IX to XIV and XXIII to XXV.

3. The following amendments shall be made to Article 3.2 of the Agreement:

Three new paragraphs, 7-9, shall be inserted, worded as follows:

"7. Guatemala shall grant tariff concessions to agricultural products originating in Iceland as specified in Section 1 of Annex XXIII to this Agreement. Iceland shall grant tariff concessions to agricultural products originating in Guatemala as specified in Section 2 of Annex XXIII to this Agreement.

8. Guatemala shall grant tariff concessions to agricultural products originating in Norway as specified in Section 1 of Annex XXIV to this Agreement. Norway shall grant tariff concessions to agricultural products originating in Guatemala as specified in Section 2 of Annex XXIV to this Agreement.

9. Guatemala shall grant tariff concessions to agricultural products originating in Switzerland[1] as specified in Section 1 of Annex XXV to this Agreement. Switzerland shall grant tariff concessions to agricultural products originating in Guatemala as specified in Section 2 of Annex XXV to this Agreement.

[1]In accordance with Article 1.4 of the Agreement, any reference to tariff concessions granted to or by Switzerland shall be understood to cover both Switzerland and Liechtenstein.."

4. The words "Annexes III, IV, V, IX, X, XI, XII, XIII, XIV" in paragraph 3(a) of Article 11.1 of the Agreement shall be replaced by "Annexes III, IV, V, IX, X, XI, XII, XIII, XIV, XXII, XXIII, XXIV, XXV".

5. The text set out in Annex 1 to this Protocol concerning Guatemala's tariff dismantling for Non-Agricultural products shall be added as a new Annex XXII to the Agreement.

6. The text set out in Annex 2 to this Protocol concerning tariff concessions on agricultural products between Guatemala and Iceland shall be added as a new Annex XXIII to the Agreement.

7. The text set out in Annex 3 to this Protocol concerning tariff concessions on agricultural products between Guatemala and Norway shall be added as a new Annex XXIV to the Agreement.

8. The text set out in Annex 4 to this Protocol concerning tariff concessions on agricultural products between Guatemala and Switzerland shall be added as a new Annex XXV to the Agreement.

9. Annex I to the Agreement shall be amended as follows:

a) The word "and" in the second sentence of subparagraph (b) of Article 1, shall be deleted and the following text shall be inserted after the third sentence of the subparagraph":

"and

for Guatemala, the *Dirección de Administración del Comercio Exterior del Ministerio de Economía* for issuance of movement certificates EUR.1, to

grant the status of approved exporter and for verification of proofs of origin, or its successor;".

b) In subparagraph (h) of Article 1, the word "Guatemala," shall be inserted after the word "Panama,".

c) In paragraph 5 of Article 6, the word "or" beetwen Costa Rica and Panama, shall be substituted by "," and the words "or Guatemala" shall be inserted after the word "Panama".

10. Appendix 1 to Annex I to the Agreement shall be amended as follows:

a) Paragraph 1 of the Interpretative Notes shall be amended to read:

"1. The Appendix contains four lists in sequence as listed here:

(a) Product-Specific Rules, Chapters 1-24 EFTA-Costa Rica page 3

(b) Product-Specific Rules, Chapters 1-24 EFTA-Panama page 7

(c) Product-Specific Rules, Chapters 1-24 EFTA-Guatemala page 11

(d) Product-Specific Rules, Chapters 25-97 EFTA-Central America page 16".

b) The table set out in Annex 5 to this Protocol containing Product-Specific Rules of Origin for trade between EFTA and Guatemala shall be inserted after the list of Product-Specific Rules between EFTA and Panama.

11. In footnote 2 in Appendix 2 to Annex I to the Agreement the word "Guatemala;" shall be inserted after the words "Costa Rica;" and the letters "GT;" shall be inserted after the letters "CR;".

12. In paragraph 1 of Appendix 5 to Annex I to the Agreement the word "and" after "Costa Rica" shall be substituted by "," and the words "and Guatemala" shall be inserted after the word "Panama".

13. Paragraph 1 of Article 4 in Annex II to the Agreement shall be amended as follows:

a) A new subparagraph (c) shall be inserted, worded as follows: "(c) for the Republic of Guatemala, the *Ministerio de Economía*;".

b) Subparagraphs (c) to (f) shall be renumbered as subparagraphs (d) to (g).

14. The table set out in Annex 6 to this Protocol regarding Product Coverage of Non Agricultural Products shall replace the table set out in subparagraph (b) of Annex III to the Agreement.

15. In Annex VI to the Agreement, the two following paragraphs shall be inserted:

"3. In the case of Guatemala, paragraph 1 of Article 2.4 shall not apply to a contribution required on the export of coffee, pursuant to Coffee Law, Decree No. 19-69 of the Congress of the Republic of Guatemala and its reforms, Decree No. 114-63 of the Chief of State and Law Decree No. 111-85 of the Chief of State.

4. If after the entry into force of this Agreement, Guatemala lowers or eliminates its export contributions to a non-party, Guatemala shall accord the same treatment to the EFTA States."

16. In footnote 3 in Annex VII to the Agreement, after the first sentence of this footnote, the following sentence shall be inserted: "For Guatemala the competent authority is the *Dirección de Administración del Comercio Exterior del Ministerio de Economía* or its successor.".

17. The words "Annexes I, III, IV, V, VI y VII" in paragraph 2 of Annex VIII of the Agreement shall be replaced by "Annexes I, III, IV, V, VI, VII and XXII".

18. Annex XV to the Agreement shall be amended as follows:

a) The text set out in Annex 7 to this Protocol concerning the Schedules of Specific Commitments of Guatemala shall be added as Appendix 7 to Annex XV.

b) In the Schedule of Switzerland in Appendix 6, the words "Costa Rica or Panama", wherever they appear, shall be replaced by the words "Costa Rica, Panama or Guatemala".

c) In the Schedule of Switzerland in Appendix 6, the words "Costa Rica and Panama", wherever they appear, shall be replaced by the words "Costa Rica, Panama and Guatemala".

19. The text set out in Annex 8 to this Protocol containing the List of MFN Exemptions of Guatemala shall be added as Appendix 7 to Annex XVI.

20. The text set out in Annex 9 to this Protocol containing the List of Reservations of Guatemala shall be added as Appendix 7 to Annex XVIII.

21. Annex XIX to the Agreement shall be amended as follows:

a) In footnote 1 the word "Guatemala," shall be inserted after the words "Costa Rica,".

b) In footnote 2 the word "Guatemala," shall be inserted after the words "Costa Rica,".

22. The text set out in Annex 10 to this Protocol regarding Entities at Central Government Level shall be added as point c. of Part A of Appendix 1 to Annex XX to the Agreement.

23. The text set out in Annex 11 to this Protocol regarding Entities at Sub-Central Government Level shall be added as point c. of Part A of Appendix 2 to Annex XX to the Agreement.

24. The text set out in Annex 12 to this Protocol regarding Other Covered Entities shall be added as point c. of Part A of Appendix 3 to Annex XX to the Agreement.

25. A new point c. of Part A of Appendix 4 to Annex XX to the Agreement shall be inserted, worded as follows:

> "**c. Guatemala**
>
> Chapter 7 of this Agreement applies to all goods procured by the entities listed in Appendices 1 through 3 of this Annex, subject to the Notes to the respective Appendices, General Notes and unless otherwise specified in this Agreement."

26. The text set out in Annex 13 to this Protocol regarding Services shall be added as point c. of Part A of Appendix 5 to Annex XX to the Agreement.

27. A new point c. of Part A of Appendix 6 to Annex XX to the Agreement shall be inserted, worded as follows:

> "**c. Guatemala**
>
> Chapter 7 of this Agreement applies to all construction services procured by the entities listed in Appendices 1 through 3 of this Annex, subject to the Notes to the respective Appendices and the General Notes. The Chapter does not cover procurement of the construction services excluded for the other Party. All construction services covered by this Appendix are subject to the Schedules of Specific Commitments (Appendices 1 to 7 to Annex XV)"

28. In Appendix 7 to Annex XX to the Agreement, after means of publication of Panama, the following text shall be inserted:

> "**Guatemala**
>
> Legislation: laws, administrative rulings and procedures:
>
> 1. *Diario de Centroamérica* (Órgano oficial de publicación);
> 2. *Congreso de la República de Guatemala* www.congreso.gob.gt.

Jurisprudence:

Corte de Constitucionalidad
Website: www.cc.gob.gt

Notices of procurement:

1. *Diario de Centroamérica*, (Órgano oficial de publicación)
2. *Sistema de Información de Contrataciones y Adquisiciones del Estado de Guatemala GUATECOMPRAS* (www.guatecompras.gt)"

29. Appendix 9 to Annex XX to the Agreement shall be amended as follows:

a) In the third sentence of paragraph 1 in Part A, the word "and Guatemala" shall be inserted after the words "Costa Rica".

b) In paragraph 2 of Part A the word ", Guatemala" shall be inserted after the words "Costa Rica".

30. Appendix 11 to Annex XX to the Agreement shall be amended as follows:

a) The text set out in Annex 14 to this Protocol regarding Guatemala's Additional Notes shall be added as point c. of Part A.

b) Point d. of Part A regarding Panama's additional notes shall be renumbered as point b.

31. Noting that the ability of a Party to the Agreement to impose measures consistent with Articles 2.14 and 2.15 of the Agreement is not affected by the definition of Import Duties as set out in Article 2.3 of the Agreement.

32. This Protocol shall enter into force 60 days after the deposit of Guatemala's instrument of accession, or the deposit of the instruments of ratification, acceptance or approval of this Protocol by the existing Parties, whichever is later. Upon entry into force of this Protocol, Guatemala accedes to the Agreement and thereby becomes Party to the Agreement.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto, have signed this Protocol.

Done at Schaan, this 22th day of June 2015, in two originals, one in the English language and one in the Spanish language, both texts being equally authentic. In case of divergence, the English text shall prevail. The originals shall be deposited with the Depositary, who shall transmit certified copies to all the Parties.

For Iceland

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For the Republic of Costa Rica

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For the Principality of Liechtenstein

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For the Republic of Panama

.....

For the Kingdom of Norway

.....

For the Republic of Guatemala

.....

For the Swiss Confederation

.....

Annex 1

ANNEX XXII

TARIFF DISMANTLING GUATEMALA
FOR NON-AGRICULTURAL PRODUCTS

ANNEX XXII

TARIFF DISMANTLING GUATEMALA

FOR NON-AGRICULTURAL PRODUCTS

1. The following staging categories listed in the Table to this Annex shall apply to the dismantling of import duties on imports into Guatemala referred to in paragraph 1 of Article 2.3 of this Agreement:

(a) duties on goods listed under category "5" shall be removed in five equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement, and such goods shall be duty-free, effective on 1 January of year five;

(b) duties on goods listed under category "10" shall be removed in 10 equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement, and such goods shall be duty-free, effective on 1 January of year ten;

(c) duties on goods listed under category "13" shall be removed in 13 equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement, and such goods shall be duty-free, effective on 1 January of year thirteen; and,

(d) duties on goods listed under category "15" shall be removed in 15 equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement, and such goods shall be duty-free, effective on 1 January of year fifteen.

(e) duties on goods listed under category "E" will maintain the MFN customs. These goods are excluded from duty elimination for EFTA countries

2. For the purposes of this Annex, year one means the year this Protocol of Accession to the Agreement enters into force as provided for in Article 13.6.

3. For the purposes of this Annex, beginning in year two, each annual stage of tariff reduction shall become effective on 1 January of the relevant year.

4. The base rate of the import duty for goods, to which the successive reductions set out in this Annex are to be applied, shall be the Most-Favoured Nation rate of the duty applied on 1 January 2012.

5. If at any moment after the date of entry into force of this Protocol of Accession to the Agreement Guatemala reduces its applied Most-Favoured Nation duty on imports, that import duty shall apply if it is lower than the import duty calculated in this Annex.

Table

GUATEMALA: TARIFF DISMANTLING LIST

Tariff line HS 2012	Description	MFN rate %	Category
03027100	- - Tilapias (Oreochromis spp.)	15	10
03028960	- - -Other Tilapia, other than those included in tariff subdivision 0302.71.00	15	10
03032300	- - Tilapias (Oreochromis spp.)	10	10
03043100	- - Tilapias (Oreochromis spp.)	15	10
ex03045100	- - Only Tilapias (Oreochromis spp.)	15	10
03046100	- - Tilapias (Oreochromis spp.)	15	10
03048960	- - - Tilapias, other than those included in tariff subdivision 0304.61.00	15	10
ex03049300	- - Only Tilapias (Oreochromis spp.)	15	10
ex03053100	- - Only Tilapias (Oreochromis spp)	15	10
ex03054400	- - Only Tilapias (Oreochromis spp.)	15	10
ex03056400	- - Only Tilapias (Oreochromis spp)	15	10
03061690	- - - Other	10	5
03061711	- - -Cultivated, unsmoked	10	5
03061719	- - - - Other	10	5
25010020	- Refined salt	15	15
25010090	- Other	15	10
25151100	- - Crude or roughly trimmed	10	5
25151200	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	10	10
25152000	- Ecaussine and other calcareous monumental or building stone; alabaster	10	5
25161100	- - Crude or roughly trimmed	5	10
25161200	- - Merely cut, by sawing or otherwise, into square or rectangular blocks or slabs	5	10
25169000	- Other monumental or building stone	5	5

Tariff line HS 2012	Description	MFN rate %	Category
25171000	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	5	5
25173000	- Tarred macadam	5	5
25174100	- - Of marble	5	5
25174900	- - Other	5	15
25181000	- Dolomite, not calcined or sintered, called “crude”	5	10
25182000	- Calcined or sintered dolomite	5	5
25183000	- Dolomite ramming mix	5	10
25201000	- Gypsum; anhydrite	5	10
25202000	- Plasters	5	10
25210000	LIMESTONE FLUX; STONE OF A KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT	5	10
25221000	- Quicklime	10	15
25222000	- Slaked lime	10	15
25223000	- Hydraulic lime	10	15
25231000	- Cement clinkers	5	E
25232900	- - Other	10	E
25233000	- Aluminous cement	10	15
25239000	- Other hydraulic cements	10	E
26169010	- - Of gold	5	5
26169090	- - Other	5	5
27011100	- - Anthracite	5	10
27011200	- - Bituminous coal	5	10
27011900	- - Other coal	5	5
27012000	- Briquettes, ovoids and similar solid fuels manufactured from coal	5	5
27021000	- Lignites, whether or not pulverised, but not agglomerated	5	5
27022000	- Agglomerated lignites	5	5

Tariff line HS 2012	Description	MFN rate %	Category
27050000	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5	10
27060000	TARS DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	5	10
27071000	- Benzol (benzene)	10	10
27072000	- Toluol (toluene)	10	5
27073000	- Xylol (xylenes)	10	5
27074000	- Naphthalene	10	5
27075000	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D 86 method	10	10
27079100	- - Creosote oils	10	10
27079910	- - - Phenols	10	5
27079990	- - - Other	10	5
27081000	- Pitch	10	10
27082000	- Pitch coke	10	5
27090010	- Crude petroleum	0	I[i]
27090090	- Other	0	I[i]
27101220	- - - Aviation gasolina	0	I[i]
27101230	- - - Other gasolina	0	I[i]
27101240	- - - White spirit	5	10
27101911	- - - - Kerosene-type jet fuel (“Avjet turbo fuel”)	0	I[i]
27101921	- - - - Diesel oil (Gas oil)	0	I[i]
27101922	- - - - Fuel oil No. 6 (Bunker C)	0	I[i]
27101929	- - - - Other	5	10
27101991	- - - - Lubricating oils and greases	10	5
27101992	- - - - Liquids for hydraulic systems	5	10
27101993	- - - - Oils for use in agriculture, of a kind used for pest and disease control	10	5

Tariff line HS 2012	Description	MFN rate %	Category
27101999	- - - - Other	10	10
27102030	heavy oils and preparations	5	5
27102090	- - Other preparetions	10	10
27109100	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	15	5
27109900	- - Other	15	10
27131200	- - Calcined	5	10
27139000	- Other residues of petroleum oils or of oils obtained from bituminous minerals	5	10
27141000	- Bitumionus or oil shales and tar sands	5	5
27150000	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE BITUMINOUS MASTICS, CUT-BACKS)	10	10
28041000	- Hydrogen	10	13
28044000	- Oxygen	10	10
28070090	- Other	10	10
28281000	- Commercial calcium hypochlorite and other calcium hypochlorites	5	5
28289010	- - Sodium hypochlorite	10	5
29012910	- - - Acetylene	10	10
29024100	- - o-Xylene	5	10
29024200	- - m-Xylene	5	5
29024300	- - p-Xylene	5	5
29024400	- - Mixed xylene isomers	5	10
29054500	- - Glycerol	5	5
29173290	- - - Other	10	5
29214310	- - - Trifluralin (a,a,a-trifluoro- 2,6-dinitro-N,N-dipropyl-p-toluidine)	5	5
29305010	- - Methamidophos (ISO)	5	5
30031020	- - For veterinary use	5	5
30032020	- - For veterinary use	5	10

Tariff line HS 2012	Description	MFN rate %	Category
30033920	- - - For veterinary use	5	10
30034020	- - For veterinary use	5	10
30039012	- - - For veterinary use	5	5
30039022	- - - For veterinary use	5	5
30039092	- - - For veterinary use	5	5
30041010	- - For Human Use	5	5
30041020	- - For veterinary use	5	5
30042010	- - For Human Use	5	5
30042020	- - For veterinary use	5	5
30043100	- - Insuline Contains	5	5
30043210	- - - For Human Use	5	5
30043220	- - - For veterinary use	5	5
30043910	- - - For Human Use	5	5
30043920	- - - For veterinary use	5	5
30044010	- - For Human Use	5	5
30044020	- - For veterinary use	5	5
30045010	- - For Human Use	5	5
30045020	- - For veterinary use	5	5
30049011	- - - For Human Use	5	5
30049012	- - - For veterinary use	5	5
30049021	- - - For Human Use	5	5
30049022	- - - For veterinary use	5	5
30049091	- - - For Human Use	5	5
30049092	- - - For veterinary use	5	5
30059000	- Other	5	5
30065000	- First-aid boxes and kits	5	5
30069200	- - Pharmaceutical waste	15	5

Tariff line HS 2012	Description	MFN rate %	Category
32081040	- - Put up in aerosol containers	15	15
32081090	- - Other	15	15
32082030	- - Put up in aerosol containers	15	15
32082090	- - Other	15	15
32089050	- - Put up in aerosol containers	15	15
32089091	- - - Other paints	15	15
32089092	- - - Other varnishes	15	15
32091090	- - Other	15	15
32099010	- - Other paints	15	15
32099020	- - Other varnishes	15	15
32100090	- Other	15	15
32129010	- - Aluminium powder dispersed in non-aqueous media	5	15
32129090	- - Other	5	15
32131000	- Colours in sets	5	15
32139000	- Other	5	15
32141011	- - - Based on acrylic polymers or polyesters	5	5
32141020	- - Painters' fillings	5	15
32149000	- Other	5	5
32151190	- - - Other	10	15
32151990	- - - Other	10	15
33021010	- - Of a kind used in the food industries	5	5
33029090	- - Other	5	5
33030000	PERFUMES AND TOILET WATERS	15	10
33041000	- Lip make-up preparations	15	5
33042000	- Eye make-up preparations	15	5
33043000	- Manicure or pedicure preparations	15	10
33049100	- - Powders, whether or not compressed	15	5

Tariff line HS 2012	Description	MFN rate %	Category
33049900	- - Other	15	13
33051000	- Shampoos	15	13
33052000	- Preparations for permanent waving or straightening	15	10
33053000	- Hair lacquers	15	13
33059000	- Other	15	5
33061000	- Dentifrices	15	5
33062000	- Yarn used to clean between the teeth (dental floss)	15	10
33069000	- Other	15	5
33071000	- Pre-shave, shaving or aftershave preparations	15	10
33072000	- Personal deodorants and antiperspirants	15	10
33073000	- Perfumed bath salts and other bath preparations	15	10
33074100	- - “Agarbatti” and other odoriferous preparations which operate by burning	15	10
33074900	- - Other	15	5
33079010	- - Contact lens solutions or artificial eye solutions, including artificial tears	5	10
33079090	- - Other	15	10
34011111	- - - - Medicated, other than disinfectant	5	10
34011119	- - - - Other	15	13
34011120	- - - Organic surface-active products and preparations for use as soap	10	13
34011130	- - - Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	5	10
34011900	- - Other	15	13
34012010	- - Liquid soap, medicated (other than disinfectant)	5	13
34012090	- - Other	15	13
34013000	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	15	13
34021110	- - - Water-soluble salts of alkylaryl sulphonic acids	10	10
34022000	- Preparations put up for retail sale	15	13

Tariff line HS 2012	Description	MFN rate %	Category
34029011	- - - With a basis of water-soluble alkylaryl sulphonic acids or phosphoric esters	10	10
34029019	- - - Other	5	13
34029020	- - Washing preparations and cleaning preparations	15	13
34039110	- - - Of a kind used for the oil or grease treatment of leather, with a basis of diethanolamines and oxidised or sulphonated oils	5	10
34051000	- Polishes, creams and similar preparations for footwear or leather	15	5
34052000	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	15	10
34053000	- Polishes (lustres) and similar preparations for coachwork, other than metal polishes	15	10
34054000	- Scouring pastes and powders and other scouring preparations	15	5
34059020	- - Metal polishes, in containers of a net content of 1 kg or more	5	10
34059090	- - Other	15	10
34060000	CANDLES, TAPERS AND THE LIKE	15	5
34070000	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER	5	5
35030090	- Others	5	5
35061000	- Products of any kind suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	15	10
35069110	- - - Prepared thermoplastic adhesives based on polyamides or polyesters, with a melting point of between 180 °C and 240 °C	5	5
35069190	- - - Other	15	5
35069900	- - Other	15	5
36020010	- Based on ammonium nitrate	15	10
36020090	- Other	10	10
36049000	- Other	15	5

Tariff line HS 2012	Description	MFN rate %	Category
36050000	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 36.04	15	15
36061000	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3	15	5
36069010	- - Ferro-cerium and other pyrophoric alloys	5	5
36069090	- - Other	15	10
37012000	- Instant print film	10	5
37013090	- - Other	10	5
37019100	- - For colour photography (polychrome)	10	5
37019900	- - Other	10	5
37023110	- - - Instant print film	10	5
37023190	- - - Other	10	5
37023210	- - - Instant print film	10	5
37023290	- - - Other	10	5
37023910	- - - Instant print film	10	5
37023990	- - - Other	10	5
37024110	- - - Instant print film	10	5
37024190	- - - Other	10	5
37024210	- - - Instant print film	10	5
37024290	- - - Other	10	5
37024310	- - - Instant print film	10	5
37024390	- - - Other	10	5
37024410	- - - Instant print film	10	5
37024490	- - - Other	10	5
37025210	- - - Of a length not exceeding 14 mm	10	5
37025220	- - - Of a length exceeding 14 mm	10	5
37025300	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	10	5

Tariff line HS 2012	Description	MFN rate %	Category
37025400	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	10	5
37025500	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	10	5
37025600	- - Of a width exceeding 35 mm	10	5
37029600	Of a width exceeding not exceeding 35 mm and of a length not exceeding 30 m	10	5
37029700	Of a width not exceeding 35 mm and of a length exceeding 30 m	10	5
37029800	- - Of a width exceeding 35 mm	10	5
37031000	- In rolls of a width exceeding 610 mm	10	5
37039010	- - Heliographic paper, for monochrome photography	10	5
37039090	- - Other	10	5
37051000	- For offset reproduction	10	5
37059010	- - Microfilm	10	5
37059090	- - Other	10	5
37061000	- Of a width of 35 mm or more	5	5
37069000	- Other	5	5
38051000	- Gum, wood or sulphate turpentine oils (sulphate turpentine)	5	10
38059010	- - Pine oil	5	10
38059090	- - Other	5	10
38061000	- Rosin and resin acids	5	10
38062000	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5	10
38069000	- Other	5	10
38085011	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	10
38085012	- - - Containing DDT, aldrin, dieldrin, toxaphene, chlordimeform, chlordane, heptachlor	5	10
38085013	- - - Containing binapacryl, 1,2-dibromoethane, ethylene dichloride, parathion	5	10

Tariff line HS 2012	Description	MFN rate %	Category
38085014	- - - Containing lindane, mercury compounds, fluoroacetamide, pentachlorophenol, monocrotophos, phosphamidon	5	10
38085015	- - - Based on methamidophos and methyl parathion	5	10
38085016	- - - Cyclohexane, 1,2,3,4,5,6 hexachloro (HCH)	5	10
38085019	- - - Other	5	10
38085022	- - - Containing hexachlorobenzene, pentachlorophenol, binapacryl, oxides of mercury	5	13
38085023	- - - Containing captafol	5	13
38085029	- - - Other	5	13
38085031	- - - Containing dinoseb (ISO)	5	13
38085032	- - - Containing 2.4,5-T (ISO) (2,4,5-trichlorophenoxyacetic	5	13
38085039	- - - Other	5	13
38085040	- - Disinfectants	15	13
38085051	- - - Containing fluoroacetamide	10	13
38085059	- - - Other	10	13
38085092	- - - Containing chlorobenzilate, phosphamidon	5	13
38085093	- - - Dry powder formulations with a mixture containing mainly: benomyl (CAS 17804-35-2), carbofuran (CAS 1563-66-2) and thiram (CAS 137-26-8)	5	13
38085099	- - - Other	5	13
38089110	- - - In articles such as tablets and candles, that act due to combustion, and fly-papers	10	10
38089120	- - - Containing endrin	5	13
38089131	- - - - Containing chloropicrin at a rate not less than 30% by weight	5	13
38089139	- - - - Other	5	13
38089140	- - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.91.31	5	13
38089150	- - - - Mirex or declordano	5	13
38089190	- - - Other	5	13
38089290	- - - Other	5	13

Tariff line HS 2012	Description	MFN rate %	Category
38089300	- - Herbicides, anti-sprouting products and plant-growth regulators	5	13
38089410	- - - Based on pine oil and quaternary ammonium surface-active agents	15	10
38089490	- - - Other	15	13
38089910	- - - Rodenticides	10	13
38089921	- - - - Containing chloropicrin at a rate not less than 30% by weight	5	13
38089929	- - - - Other	5	13
38089930	- - - - Containing chloropicrin at a rate not less than 30% by weight other than those referred to in tariff subdivision 3808.99.21	5	13
38089990	- - - Other	5	13
38099100	- - Of a kind used in the textile or like industries	5	5
38099200	- - Of a kind used in the paper or like industries	5	10
38099300	- - Of a kind used in the leather or like industries	5	5
38111900	- - Other	5	5
38119000	- Other	5	5
38159010	- - Catalysts based on methyl ethyl ketone peroxide or organo-cobalt compounds	10	10
38190000	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	10	5
38200000	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5	10
38210020	- Prepared culture media for the development or maintenance of plant, human or animal cells	10	5
38247600	- - Containing 1,1,1-trichloroethane (methylchloroform)	10	5
38249051	- - - Of alkylbenzene sulphonic acids and their derivatives	10	10
38249059	- - - Other	10	10
38249099	- - - Other	10	10
38255000	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	10	5
38256100	- - Mainly containing organic constituents	10	5

Tariff line HS 2012	Description	MFN rate %	Category
38256900	- - Other	10	5
38259000	- Other	10	5
38260000	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 PERCENT BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MATERIALS	10	10
39042110	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	13
39042120	- - - In other primary forms, food or pharmaceutical grade	5	10
39042210	- - - Granules, flakes, lumps and powders of poly(vinyl chloride) (PVC) (known commercially as PVC compound)	5	10
39075010	- - Containing drying oils or palm oil	5	10
39079180	- - - Other	5	10
39079910	- - - In solution in styrene	5	10
39161010	- - Monofilaments	5	10
39162010	- - Monofilaments	5	10
39169019	- - - Other	5	10
39172100	- - Of polymers of ethylene	5	10
39172200	- - Of polymers of propylene	5	13
39172310	- - - Tubes, pipes and hoses of poly(vinyl chloride) (PVC) of an external diameter exceeding 26 mm but not exceeding 400 mm	15	15
39172320	- - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC) of an external diameter not exceeding 26 mm	15	15
39172330	- - - Tubes, pipes and hoses of poly(vinyl) chloride) (PVC) or of chlorinated poly(vinyl chloride) (C-PVC), whether or not metallized, of an external diameter of less than 40 mm, with or without fittings, for emptying sinks and wash basins	15	13
39172390	- - - Other	5	15
39172990	- - - Other	5	13
39173100	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27,6 MPa	5	13
39173219	- - - - Other	15	13

Tariff line HS 2012	Description	MFN rate %	Category
39173230	- - - Flexible tubes, pipes and hoses, corrugated	5	13
39173240	- - - Hoses of poly(vinyl chloride) (PVC) of an external diameter of 12,5 mm or more but no more than 51 mm	15	10
39173290	- - - Other	5	13
39173320	- - - Hoses of polyethylene or of poly(vinyl chloride) (PVC) of an external diameter of 12,5 mm or more but no more than 51 mm	15	13
39173390	- - - Other	5	13
39173920	- - - Flexible tubes, pipes and hoses, corrugated	5	10
39173990	- - - Other	5	13
39174010	- - - Of poly(vinyl chloride) (PVC), of an external diameter not exceeding 110 mm	15	13
39174090	- - Other	5	13
39181000	- Of polymers of vinyl chloride	10	10
39189000	- Of other plastics	10	10
39191010	- - Of a width not exceeding 10 cm	10	15
39191090	- - Other	5	10
39201019	- - - Other	10	15
39201020	- - Of ethylene acetate-vinyl copolymers, of a thickness of 2 mm or more but no greater than 50 mm	10	10
39201099	- - - Other	5	13
39202013	- - - Laminated, reinforced or even combined with other polymers, metallized or not	5	13
39202021	- - - Metallized	10	15
39202029	- - - Other	10	15
39203011	- - - Sheets or plates	10	10
39203019	- - - Other	5	13
39203020	- - Printed	10	13
39204311	- - - - Of a thickness exceeding 400 microns	10	10
39204319	- - - - Other	10	10
39204320	- - - - Flexible, of a thickness exceeding 400 microns	10	10

Tariff line HS 2012	Description	MFN rate %	Category
39204331	- - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	13
39204332	- - - - Not printed, metallized	5	10
39204333	- - - - Printed, not metallized	10	13
39204334	- - - - Printed, metallized	10	10
39204911	- - - - Of a thickness exceeding 400 microns	10	10
39204919	- - - - Other	10	10
39204920	- - - Flexible, of a thickness exceeding 400 microns	10	10
39204931	- - - - Laminates, reinforced or intermixed with other polymers, neither printed nor metallized	5	13
39204932	- - - - Not printed, metallized	5	10
39204933	- - - - Printed, not metallized	10	13
39204934	- - - - Printed, metallized	10	10
39205110	- - - Of a thickness of 1 mm or more but not exceeding 40 mm	10	13
39205190	- - - Other	5	10
39205900	- - Other	5	10
39206100	- - Of polycarbonates	5	10
39206211	- - - - Stratified, reinforced or combined with other polymers, not metallized	5	10
39206212	- - - - Metallized	5	10
39206221	- - - - Metallized	10	10
39206229	- - - - Other	10	13
39207111	- - - - Stratified, reinforced or combined with other polymers, not metallized	5	10
39207112	- - - - Metallized	5	10
39207121	- - - - Metallized	10	10
39207129	- - - - Other	10	10
39209100	- - Of poly(vinyl butyral)	5	10
39209213	- - - - Stratified, reinforced or combined with other polymers, neither printed nor metallized	5	10

Tariff line HS 2012	Description	MFN rate %	Category
39209214	- - - - Not printed, metallized	5	10
39209215	- - - - Printed, not metallized	10	10
39209216	- - - - Printed, metallized	10	10
39209220	- - - Rigid	5	10
39209300	- - Of amino-resins	5	10
39209400	- - Of phenolic resins	5	10
39211100	- - Of polymers of styrene	5	13
39211200	- - Of polymers of vinyl chloride	10	10
39211300	- - Of polyurethanes	5	10
39211990	- - - Other	5	15
39219010	- - Rigid, reinforced or with reinforcing net	5	10
39219020	- - With a basis of layers of paper, impregnated with melamine or phenolic resins (formica type)	10	10
39219030	- - Fabrics coated on both sides with or completely enveloped in poly(vinyl chloride) (PVC)	10	10
39219041	- - - Neither printed nor metallized	5	13
39219042	- - - Not printed, metallized	5	10
39219043	- - - Printed, not metallized	10	13
39219044	- - - Printed, metallized	10	13
39219090	- - Other	5	13
39221010	- - Sinks	10	10
39221020	- - Baths, shower-baths and wash-basins	15	13
39222000	- Lavatory seats and covers	10	13
39229000	- Other	10	13
39231000	- Boxes, cases, crates and similar articles	10	15
39232190	- - - Other	10	15
39232990	- - - Other	10	15
39233010	- - Isothermic containers other than vacuum containers	5	10

Tariff line HS 2012	Description	MFN rate %	Category
39233020	- - Containers with adhesive covers, tear tab openings or perforatable closures	5	13
39233091	- - - Preforms for beverage containers	5	E
39233093	- - - Dropper-type containers, with lids incorporating safety strips, for the pharmaceutical industry	10	10
39233099	- - - Other	10	15
39234010	- - Cassettes (whether or not with cases) and spools for typewriter ribbons and similar spools, not incorporating ribbons	5	10
39235040	- - Dropper-type threaded lids and press-on lids with safety strip	10	13
39235090	- - Other	10	15
39239010	- - Moulded sheets for packing and transporting eggs	5	10
39239030	- - Moulded containers and packaging for suppositories	10	10
39239090	- - Other	10	15
39241010	- - Handles	5	10
39241090	- - Other	15	15
39249010	- - Teats for babies' feeding bottles	10	10
39249090	- - Other	15	15
39252000	- Doors, windows and their frames and thresholds for doors	15	15
39253000	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	15	10
39259010	- - Front plates for electrical switches and sockets	10	10
39259090	- - Other	10	13
39261010	- - Erasers	10	10
39261090	- - Other	15	13
39262000	- Articles of apparel and clothing accessories, including gloves, mittens and mitts	15	10
39263000	- Fittings for furniture, coachwork or the like	10	10
39264000	- Statuettes and other ornaments	15	13
39269010	- - Accessories for general use as defined in Note 2 to Section XV, other than those classified in other subheadings of this sub-chapter	5	10

Tariff line HS 2012	Description	MFN rate %	Category
39269050	- - Gaskets or seals	5	10
39269091	- - - Printed labels, metallized in a bath of aluminium and backed with paper	5	10
39269093	- - - Reflecting articles for road or safety signs	5	13
39269099	- - - Other	15	15
40011000	- Natural rubber latex, whether or not pre-vulcanized	5	5
40012100	- - Smoked sheets	5	5
40012200	- - Technically specified natural rubber (TSNR)	5	5
40012900	- - Other	5	5
40013000	- Balata, gutta-percha, guayule, chicle and similar natural gums	5	5
40030000	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIPS	5	5
40052000	- Solutions; dispersions other than those of subheading 4005.10	10	5
40059190	- - - Other	10	10
40059990	- - - Other	10	10
40061000	- “Camel-back” strips for retreading rubber tyres	10	5
40069000	- Other	5	5
40070020	- Cord	5	5
40081100	- - Plates, sheets and strips	10	5
40081910	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	5	5
40081990	- - - Other	10	10
40082110	- - - Rubber for clichés (blankets for printing cylinders)	5	5
40082120	- - - Of rubber mixed with pigments and soya flour	5	5
40082190	- - - Other	5	10
40082910	- - - Profile shapes made of chloroprene (chlorobutadiene) for door and window gaskets or seals	5	10
40082990	- - - Other	5	10
40091110	- - - Of an external diameter of 1,5 mm or more but no more than 15 mm	10	10

Tariff line HS 2012	Description	MFN rate %	Category
40091190	- - - Other	5	5
40091200	- - With fittings	5	10
40092100	- - Without fittings	5	10
40092200	- - With fittings	5	10
40093100	- - Without fittings	5	10
40093200	- - With fittings	5	10
40094200	- - With fittings	5	5
40111000	- Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	10	5
40112010	- - Radial	5	5
40112090	- - Other	10	5
40121100	- - Of a kind used on motor cars (including family type (break or station wagon) and racing cars)	15	5
40121200	- - Of a kind used on buses or lorries	15	5
40121300	- - Of a kind used on aircraft	15	5
40121900	- - Other	15	5
40122000	- Used pneumatic tyres	15	5
40129020	- - Tyre flaps	10	5
40129031	- - - Solid tyres, of an outside diameter not exceeding 90 cm	10	5
40129032	- - - Solid tyres, of an external diameter exceeding 90 cm	5	5
40129039	- - - Other	10	5
40149000	- Other	10	10
40151900	- - Other	15	10
40159000	- Other	15	5
40161000	- Of cellular rubber:	15	10
40169100	- - Floor coverings and mats	15	5
40169290	- - - Other	10	5
40169300	- - Gaskets or seals	5	5

Tariff line HS 2012	Description	MFN rate %	Category
40169400	- - Boat and dock fenders, whether or not inflatable	5	5
40169500	- - Other inflatable articles	5	5
40169910	- - - Hand tools	10	10
40169939	- - - - Other	5	10
40169990	- - - Other	5	5
40170010	- In blocks, lumps, plates, sheets, strips, bars, rods, profile shapes and tubes, pipes or hoses; waste and scrap; powder	10	5
40170090	- Other	5	5
41012011	- - - Vegetable tanned, other than those with a unit Surface area not exceeding 2.6 m^2 (28 square feet)	10	10
41012019	- - - Other	5	10
41015011	--- Vegetable tanned, other than those with a unit Surface area not exceeding 2.6 m^2 (28 square feet)	10	10
41015019	- - - Other	5	10
41019011	--- Vegetable tanned, other than those with a unit surface area not exceeding 2.6 m^2 (28 square feet)	10	10
41019019	- - - Other	5	10
41022910	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	10
41032010	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	5
41033010	- - Having undergone a tanning (including pre-tanning) process that is reversible	5	5
41039011	- - - Of goats	5	10
41039019	- - - Other	5	5
41041119	- - - - Other	5	5
41041121	- - - - Bovine leather, vegetable pre-tanned	10	5
41041123	- - - - Other bovine leather	5	5
41041124	- - - - Equine leather	10	5
41041919	- - - - Other	5	5
41041921	- - - - Bovine leather, vegetable pre-tanned	10	5

Tariff line HS 2012	Description	MFN rate %	Category
41041923	- - - - Other bovine leather	5	5
41041924	- - - - Equine leather	10	5
41044110	- - - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	5	5
41044190	- - - Other	10	5
41044910	- - - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	5	5
41044990	- - - Other	10	10
41053000	- In the dry state (crust)	5	5
41062200	- - In the dry state (crust)	5	5
41063190	- - - Other	5	5
41064000	- Of reptiles	5	5
41071110	- - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	5	10
41071190	- - - Other	10	10
41071210	- - - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	5	10
41071290	- - - Other	10	10
41071910	- - - Bovine leather, with a unit surface area not exceeding 2,6 m² (28 square feet)	5	10
41071990	- - - Other	10	10
41079100	- - Full grains, unsplit	10	10
41079200	- - Grain splits	10	10
41079900	- - Other	10	10
41120000	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF HEADING 41.14	5	5
41131000	- Of goats	5	5
41132000	- Of swine	5	5
41133000	- Of reptiles	5	5

Tariff line HS 2012	Description	MFN rate %	Category
41139000	- Other	5	5
41141000	- Chamois (including combination chamois) leather	10	10
41142000	- Patent leather and patent laminated leather; metallized leather	10	5
41151000	- Composition leather based on leather or leather fibre, in slabs, sheets or strips, whether or not in rolls	10	5
42010000	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE-PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	15	10
42021100	- - With outer surface of leather, composition leather or patent leather	15	10
42021200	- - With outer surface of plastic or of textile material	15	5
42021900	- - Other	15	10
42022100	- - With outer surface of leather, composition leather or patent leather	15	10
42022200	- - With outer surface of plastic sheeting or textile material	15	5
42022900	- - Other	15	5
42023100	- - With outer surface of leather, composition leather or patent leather	15	10
42023200	- - With outer surface of plastic sheeting or textile material	15	10
42023900	- - Other	15	10
42029100	- - With outer surface of leather, composition leather or patent leather	15	10
42029200	- - With outer surface of plastic sheeting or textile material	15	10
42029900	- - Other	15	10
42031010	- - Protective, for all trades	10	10
42031090	- - Other	15	10
42032110	- - - For baseball and softball	10	5
42032190	- - - Other	10	5
42032910	- - - Protective, for all trades	10	5
42032990	- - - Other	15	10
42033000	- Belts and bandoliers	15	10
42034000	- Other clothing accessories	15	5

Tariff line HS 2012	Description	MFN rate %	Category
42050090	- Other	15	5
44071000	- Coniferous	5	E
44072100	- - Mahogany (Swietenia spp.)	5	15
44072200	- - Virola, Imbuia and Balsa	5	15
44072500	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	15
44072600	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	15
44072700	- - Sapelli	5	15
44072800	- - Iroko	5	15
44072900	- - Other	5	15
44079100	- Of holm, cork and other oaks (Quercus spp.)	5	15
44079200	- - Of beech (Fagus spp.)	5	15
44079300	- - Of maple (Acer spp.)	5	15
44079400	- - Of cherry (Prunus spp.)	5	15
44079500	- Of ash (Fraxinus spp.)	5	15
44079900	- - Other	5	15
44081000	- Coniferous	10	15
44083100	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10	15
44083900	- - Other	10	15
44089000	- Other	10	15
44091000	- Coniferous	10	15
44092100	- - Of bamboo	10	15
44092900	- - Other	10	15
44101110	- - - Unworked or not further worked than sanded	10	E
44101120	- - - Surface covered with melamine-impregnated paper	10	15
44101130	- - - Surface covered with decorative laminates of plastic	10	15
44101190	- - - Other	10	15
44101210	- - - Unworked or not further worked than sanded	10	15

Tariff line HS 2012	Description	MFN rate %	Category
44101290	- - - Other	10	15
44101911	- - - - Unworked or not further worked than sanded	10	15
44101919	- - - - Other	10	15
44101921	- - - - Unworked or not further worked than sanded	10	15
44101922	- - - - Surface covered with melamine-impregnated paper	10	15
44101923	- - - - Surface covered with decorative laminates of plastic	10	15
44101929	- - - - Other	10	15
44109000	- Other	10	E
44111211	- - - - Not mechanically worked or surface-covered	10	15
44111219	- - - - Other	10	15
44111221	- - - - Not mechanically worked or surface-covered	10	15
44111229	- - - - Other	10	15
44111311	- - - - Not mechanically worked or surface-covered	10	E
44111319	- - - - Other	10	15
44111321	- - - - Not mechanically worked or surface-covered	10	15
44111329	- - - - Other	10	15
44111411	- - - - Not mechanically worked or surface-covered	10	15
44111419	- - - - Other	10	E
44111421	- - - - Not mechanically worked or surface-covered	10	15
44111429	- - - - Other	10	15
44119210	- - - - Not mechanically worked or surface-covered	10	15
44119290	- - - Other	10	15
44119310	- - - - Not mechanically worked or surface-covered	10	15
44119390	- - - Other	10	15
44119411	- - - - Not mechanically worked or surface-covered	10	15
44119419	- - - - Other	10	15
44119491	- - - - Not mechanically worked or surface-covered	10	15

Tariff line HS 2012	Description	MFN rate %	Category
44119499	- - - - Other	10	15
44121011	- - - With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	15
44121012	- - - Other, with at least one outer ply of non-coniferous wood	10	15
44121019	- - - Other	10	15
44121021	- - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	15
44121022	- - - Other, containing at least one layer of particle board	10	15
44121029	- - - Other	10	15
44121091	- - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	15
44121092	- - - Other, containing at least one layer of particle board	10	15
44121099	- - - Other	10	15
44123100	- - With at least one outer ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	15
44123200	- - Other, with at least one outer ply of non-coniferous wood	10	15
44123900	- - Other	10	15
44129411	- - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	15
44129419	- - - - Other	10	15
44129491	- - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	15
44129499	- - - - Other	10	15
44129911	- - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	15
44129912	- - - - Other, containing at least one layer of particle board	10	15
44129919	- - - - Other	10	15
44129991	- - - - With at least one ply of a tropical wood specified in Subheading Note 1 to this Chapter	10	15
44129992	- - - - Other, containing at least one layer of particle board	10	15
44129999	- - - - Other	10	15

Tariff line HS 2012	Description	MFN rate %	Category
44130000	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	10	15
44140000	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	15	10
44151010	- - Cable-drums	10	15
44151090	- - Other	10	15
44152000	- Pallets, box pallets and other load boards; pallet collars	10	15
44160010	- Casks, drums and barrels, whether or not reinforced, and parts thereof	10	10
44160090	- Other	10	10
44170000	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	10	15
44181000	- Windows, French windows and their frames	15	E
44182000	- Doors and their frames and thresholds	15	E
44184000	- Shuttering for concrete	15	15
44185000	- Shingles and shakes	15	15
44186000	- Posts and beams	15	15
44187100	- - For mosaic floors	15	15
44187200	- - Other, multilayer	15	15
44187900	- - Other	15	15
44189010	- - Cellular boards (alveolar), whether or not covered	15	E
44189090	- - Other	15	15
44190000	TABLEWARE AND KITCHENWARE, OF WOOD	15	10
44201000	- Statuettes and other ornaments, of wood	15	10
44209010	- - Wood marquetry and inlaid wood	15	10
44209090	- - Other	15	10
44211000	- Clothes hangers	15	15
44219020	- - Match splints	5	15
44219090	- - Other	15	15

Tariff line HS 2012	Description	MFN rate %	Category
46012100	- - Of bamboo	15	5
46012200	- - Of cane (rattan)	15	5
46012900	- - Other	15	5
46019200	- - Of bamboo	15	5
46019300	- - Of cane (rattan)	15	5
46019400	- - Of other vegetable materials	15	5
46019900	- - Other	15	5
46021100	- - Of bamboo	15	5
46021200	- - Of cane (rattan)	15	5
46021900	- - Other	15	5
46029000	- Other	15	5
48025420	- - - In strips or rolls, of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	10
48025490	- - - Other	10	10
48025520	- - - Bond register paper of a width not exceeding 150 mm	10	10
48025539	- - - - Other	10	10
48025599	- - - - Other	10	10
48025620	- - - Bond register paper in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	10
48025639	- - - - Other	10	10
48025699	- - - - Other	10	10
48025712	- - - - In strips of a width not exceeding 150 mm	10	10
48025722	- - - - In strips of a width not exceeding 150 mm	10	10
48025729	- - - - Other	10	10
48025792	- - - - In strips of a width not exceeding 150 mm	10	10
48025799	- - - - Other	10	10
48025819	- - - - Other	10	10
48025899	- - - - Other	10	10

Tariff line HS 2012	Description	MFN rate %	Category
48026120	- - - Of a width not exceeding 150 mm	10	10
48026220	- - - In sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	10
48026290	- - - Other	10	15
48026990	- - - Other	10	10
48030000	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS	10	15
48043190	- - - Other	10	10
48043920	- - - Other, weighing not more than 100 g/m²	10	15
48044100	- - Unbleached	10	10
48052510	- - - Grey paper board weighing more than 300 g/m²	10	10
48059310	- - - Paperboard for structures, not impregnated	5	10
48070010	- Duplex or triplex paperboard weighing more than 300 g/m²	10	10
48081000	- Corrugated paper and paperboard, whether or not perforated	10	10
48084010	- - Sack kraft paper	10	10
48084090	- - Other	10	10
48099010	- - Carbon or similar copying papers	5	10
48101312	- - - - Not printed, in rolls of a width not exceeding 150 mm	5	10
48101313	- - - - Printed, whether or not embossed or perforated	10	13
48101321	- - - - Not printed	5	10
48101322	- - - - Printed, whether or not embossed or perforated	10	13
48101392	- - - - In rolls of a width not exceeding 150 mm	10	10
48101412	- - - - Not printed, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	5	10
48101413	- - - - Printed, whether or not embossed or perforated	10	13
48101419	- - - - Other	5	10

Tariff line HS 2012	Description	MFN rate %	Category
48101421	- - - - Not printed	5	10
48101422	- - - - Printed, whether or not embossed or perforated	10	10
48101491	- - - - “Endless” paper	15	10
48101493	- - - - Other, in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	10
48101499	- - - - Other	10	10
48101912	- - - - Metallised paper weighing more than 150 g/m², not printed	5	10
48101913	- - - - Metallised paper, printed	10	10
48101922	- - - - Metallised paper weighing more than 150 g/m², not printed	5	10
48101923	- - - - Metallised paper, printed	10	10
48101931	- - - - Metallised paper, not printed	5	10
48101932	- - - - Metallised paper, printed, whether or not embossed or perforated	10	10
48101939	- - - - Other	10	10
48102213	- - - - Other, printed	10	10
48102229	- - - - Other	10	10
48102290	- - - Other	10	10
48102913	- - - - Metallised paper, not printed	5	10
48102914	- - - - Metallised paper, printed	10	10
48102921	- - - - Metallised paper, not printed	5	10
48102922	- - - - Metallised paper, printed, whether or not embossed or perforated	10	10
48102924	- - - - “Endless” paper	15	10
48102929	- - - - Other	10	10
48102980	- - - Other	10	10
48103129	- - - - Other	10	10
48103190	- - - Other	10	10
48103229	- - - - Other	10	10
48103290	- - - Other	10	10

Tariff line HS 2012	Description	MFN rate %	Category
48103929	- - - - Other	10	10
48103990	- - - Other	10	10
48109229	- - - - Other	10	10
48109290	- - - Other	10	10
48109914	- - - - Metallised paper, printed	10	10
48109929	- - - - Other	10	10
48109980	- - - Other	10	10
48111020	- - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	10
48111030	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	10
48111090	- - Other	10	10
48114112	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	10
48114119	- - - - Other	10	10
48114120	- - - Printed	10	10
48114911	- - - - In strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	10
48114912	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	10
48114919	- - - - Other	10	10
48114920	- - - Printed	10	10
48115112	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other not exceeding 150 mm	10	10
48115119	- - - - Other	10	10
48115120	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	10

Tariff line HS 2012	Description	MFN rate %	Category
48115192	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	13
48115199	- - - - Other	10	13
48115911	- - - - Not printed, in strips or rolls of a width exceeding 150 mm, or in sheets with one side exceeding 360 mm and the other side exceeding 150 mm, in the unfolded state	5	10
48115912	- - - - Not printed, in strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	13
48115913	- - - - Printed	10	13
48115919	- - - - Other	10	13
48115920	- - - Floor coverings on a base of paper or of paperboard, whether or not cut	10	10
48115992	- - - - In strips or rolls of a width not exceeding 150 mm, or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	10
48115999	- - - - Other	10	10
48116000	Paper and paperboard, coated, impregnated or covered with wax, paraffin, stearin, oil or glycerol	10	15
48119030	- - “Endless” paper	15	10
48119040	- - Greaseproof paper, printed	10	15
48119050	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	15
48119092	- - - In strips or rolls of a width not exceeding 150 mm or in sheets with one side not exceeding 360 mm and the other side not exceeding 150 mm	10	15
48119099	- - - Other	10	15
48142000	- Wallpaper and similar wall covering, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	10	10
48149010	- - Wallpaper and similar wall coverings, consisting of paper covered, on the face side, with plaiting material, whether or not bound together in parallel strands or woven	10	10
48149020	- - Ingrain paper	10	10

Tariff line HS 2012	Description	MFN rate %	Category
48149090	- - Other	10	10
48169010	- - Carbon or similar copying papers	10	10
48169029	- - - Other	10	10
48171000	- Envelopes	15	10
48172000	- Letter cards, plain postcards and correspondence cards	15	10
48173000	- Boxes, pouches, and similar presentations, of paper or paperboard, containing an assortment of paper stationery	15	E
48181000	- Toilet paper	15	E
48182000	- Handkerchiefs, cleansing or facial tissues and towels	15	E
48183000	- Tablecloths and serviettes	15	E
48185000	- Articles of apparel and clothing accessories	15	10
48189090	- - Other	15	10
48191000	- Boxes of corrugated paper or paperboard	10	15
48192020	- - Cartons, boxes and cases, waterproofed with plastic sheeting, paraffin or similar materials	10	15
48192090	- - Other	10	E
48193090	- - Other	10	15
48194000	- Other sacks (bags); including cones	10	E
48195000	- Other packing containers, including record sleeves	10	15
48196000	- Boxes of a kind used in offices, shops or the like	10	13
48201000	- Registers, account books, notepads, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	13
48202000	- Notebooks	15	13
48203000	- Binders (other than book covers), folders and file covers	15	13
48204000	- Manifold business forms and interleaved carbon sets	15	E
48205000	- Albums for samples or for collections	15	10
48209000	- Other	15	10
48211000	- Printed	15	E
48219000	- Other	15	E

Tariff line HS 2012	Description	MFN rate %	Category
48236100	- - Of bamboo	15	10
48236900	- - Other	15	E
48237010	- - Moulded articles for packing and transporting eggs	5	10
48237090	- - Other	10	10
48239060	- - Floor coverings on a base of paper or of paperboard, whether or not cut	10	10
48239099	- - - Other	10	15
49030000	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	5	10
49040000	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	5	10
49060000	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE FOREGOING	5	10
49070090	- Other	15	10
49089000	- Other	10	15
49090000	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	15	15
49100000	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	15	10
49111090	- - Other	15	E
49119100	- - Pictures, designs and photographs	15	10
49119990	- - - Other	15	E
50040000	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	5	5
50050000	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	5	5
50060000	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILKWORM GUT	5	5
50071000	- Fabrics of noil silk	10	5

Tariff line HS 2012	Description	MFN rate %	Category
50072000	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	10	5
50079000	- Other fabrics	10	5
51061000	- Containing 85% or more by weight of wool	5	5
51062000	- Containing less than 85% by weight of wool	5	5
51071000	- Containing 85% or more by weight of wool	5	5
51072000	- Containing less than 85% by weight of wool	5	5
51081000	- Carded	5	5
51082000	- Combed	5	5
51091000	- Containing 85% or more by weight of wool or of fine animal hair	5	5
51099000	- Other	5	5
51100000	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5	5
51111100	- - Weighing 300 g/m² or less	10	10
51111900	- - Other	10	10
51112000	-Other, mixed mainly or solely with man-made filaments	10	10
51113000	- Other, mixed mainly or solely with man-made staple fibres	10	10
51119000	- Other	10	10
51121100	- - Weighing 200 g/m² or less	10	10
51121900	- - Other	10	10
51122000	-Other, mixed mainly or solely with man-made filaments	10	10
51123000	- Other, mixed mainly or solely with man-made staple fibres	10	10
51129000	- Other	10	10
51130000	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	10	10
52041100	- - Containing 85% or more by weight of cotton	5	5
52041900	- - Other	5	5
52042000	- Put up for retail sale	5	5

Tariff line HS 2012	Description	MFN rate %	Category
52051100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	5
52051200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	5
52051300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	5
52051400	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	5
52051500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	5
52052100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	5
52052200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	5
52052300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	5
52052400	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	5
52052600	- - Measuring less than 125 decitex but no less than 106.38 decitex (more than 80 metric number but not exceeding 94 metric number)	5	5
52052700	- - Measuring less than 106.38 decitex but no less than 83.33 decitex (more than 94 metric number but not exceeding 120 metric number)	5	5
52052800	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5	5
52053100	- Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	5
52053200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	5
52053300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.32 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	5
52053400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	5
52053500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	5

Tariff line HS 2012	Description	MFN rate %	Category
52054100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	5
52054200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	5
52054300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	5
52054400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	5
52054600	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5	5
52054700	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	5
52054800	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	5
52061100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	5
52061200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	5
52061300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	5
52061400	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	5
52061500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	5
52062100	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	5
52062200	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (more than 14 metric number but not exceeding 43 metric number)	5	5
52062300	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (more than 43 metric number but not exceeding 52 metric number)	5	5
52062400	- - Measuring less than 192.31 decitex but not less than 125 decitex (more than 52 metric number but not exceeding 80 metric number)	5	5

Tariff line HS 2012	Description	MFN rate %	Category
52062500	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	5
52063100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	5
52063200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	5
52063300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	5
52063400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	5
52063500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	5
52064100	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	5
52064200	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	5
52064300	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	5
52064400	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	5
52064500	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	5
52071000	- Containing 85% or more by weight of cotton	5	5
52079000	- Other	5	5
52081100	- - Plain weave, weighing not more than 100 g/m²	10	10
52081200	- - Plain weave, weighing more than 100 g/m²	10	10
52081300	- - 3-thread or 4-thread twill, including cross twill	10	10
52081900	- - Other fabrics	10	10
52082100	- - Plain weave, weighing not more than 100 g/m²	10	10
52082200	- - Plain weave, weighing more than 100 g/m²	10	10

Tariff line HS 2012	Description	MFN rate %	Category
52082300	- - 3-thread or 4-thread twill, including cross twill	10	10
52082900	- - Other fabrics	10	10
52083100	- - Plain weave, weighing not more than 100 g/m²	10	10
52083200	- - Plain weave, weighing more than 100 g/m²	10	10
52083300	- - 3-thread or 4-thread twill, including cross twill	10	10
52083900	- - Other fabrics	10	10
52084100	- - Plain weave, weighing not more than 100 g/m²	10	10
52084200	- - Plain weave, weighing more than 100 g/m²	10	10
52084300	- - 3-thread or 4-thread twill, including cross twill	10	10
52084900	- - Other fabrics	10	10
52085100	- - Plain weave, weighing not more than 100 g/m²	10	10
52085200	- - Plain weave, weighing more than 100 g/m²	10	10
52085910	- - - 3-thread or 4-thread twill, including cross twill	10	10
52085990	- - - Other	10	10
52091100	- - Plain weave	10	10
52091210	- - - Weighing 400 g/m² or more	5	10
52091290	- - - Other	10	10
52091900	- - Other fabrics	10	10
52092100	- - Plain weave	10	10
52092200	- - 3-thread or 4-thread twill, including cross twill	10	10
52092900	- - Other fabrics	10	10
52093100	- - Plain weave	10	10
52093210	- - - Weighing 400 g/m² or more	5	10
52093220	- - - of yarn impregnated with acrylic resin	10	10
52093290	- - - Other	10	10
52093900	- - Other fabrics	10	10
52094100	- - Plain weave	10	10

Tariff line HS 2012	Description	MFN rate %	Category
52094290	- - - Other	10	10
52094310	- - - Weighing 400 g/m² or more	5	10
52094390	- - - Other	10	10
52094900	- - Other fabrics	10	10
52095100	- - Plain weave	10	10
52095200	- - 3-thread or 4-thread twill, including cross twill	10	10
52095900	- - Other fabrics	10	10
52101100	- - Plain weave	10	10
52101910	- - - 3-thread or 4-thread twill, including cross twill	10	10
52101990	- - - Other	10	10
52102100	- - Plain weave	10	10
52102910	- - - 3-thread or 4-thread twill, including cross twill	10	10
52102990	- - - Other	10	10
52103100	- - Plain weave	10	10
52103200	- - 3-thread or 4-thread twill, including cross twill	10	10
52103900	- - Other fabrics	10	10
52104100	- - Plain weave	10	10
52104910	- - - 3-thread or 4-thread twill, including cross twill	10	10
52104990	- - - Other	10	10
52105100	- - Plain weave	10	10
52105910	- - - 3-thread or 4-thread twill, including cross twill	10	10
52105990	- - - Other	10	10
52111100	- - Plain weave	10	10
52111200	- - 3-thread or 4-thread twill, including cross twill	10	10
52111900	- - Other fabrics	10	10
52112010	- - Plain weave	10	10
52112020	- - 3-thread or 4-thread twill, including cross twill	10	10

Tariff line HS 2012	Description	MFN rate %	Category
52112090	- - Other	10	10
52113100	- - Plain weave	10	10
52113200	- - 3-thread or 4-thread twill, including cross twill	10	10
52113900	- - Other fabrics	10	10
52114100	- - Plain weave	10	10
52114200	- - Denim	10	10
52114300	- - Other fabrics of 3-thread or 4-thread twill, including cross twill	10	10
52114900	- - Other fabrics	10	10
52115100	- - Plain weave	10	10
52115200	- - 3-thread or 4-thread twill, including cross twill	10	10
52115900	- - Other fabrics	10	10
52121100	- - Unbleached	10	10
52121200	- - Bleached	10	10
52121300	- - Dyed	10	10
52121400	- - Of yarns of different colours	10	10
52121500	- - Printed	10	10
52122100	- - Unbleached	10	10
52122200	- - Bleached	10	10
52122300	- - Dyed	10	10
52122400	- - Of yarns of different colours	10	10
52122500	- - Printed	10	10
53061000	- Single	5	5
53062000	- Multiple (folded) or cabled	5	5
53071000	- Single	5	5
53072000	- Multiple (folded) or cabled	5	5
53081000	- Coir yarn	5	5
53082000	- Yarn of true hemp	5	5

Tariff line HS 2012	Description	MFN rate %	Category
53089010	- - Ramie yarn	5	5
53089090	- - Other	5	5
53091100	- - Unbleached or bleached	10	5
53091900	- - Other	5	5
53092100	- - Unbleached or bleached	10	5
53092900	- - Other	10	5
53101000	- Unbleached	10	5
53109000	- Other	10	5
53110010	- Woven fabrics of paper yarn:	10	5
53110090	- Other	10	5
54011010	- - Not put up for retail sale	5	5
54011020	- - Put up for retail sale	5	5
54012010	- - Not put up for retail sale	5	5
54012020	- - Put up for retail sale	5	5
54023100	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	5	5
54023200	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	5	5
54023400	- - Of polypropylene	5	10
54023900	- - Other	5	10
54024430	- - - Of other polyesters	5	5
54024490	- - - Other	5	5
54024800	- - Other, of polypropylene	5	5
54024900	- - Other	5	15
54025100	- - Of nylon or other polyamides	5	5
54025200	- - Of polyesters	5	5
54025900	- - Other	5	5
54026100	- - Of nylon or other polyamides	5	5

Tariff line HS 2012	Description	MFN rate %	Category
54026200	- - Of polyesters	5	5
54026900	- - Other	5	5
54033100	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per meter	5	5
54033200	- - Of viscose rayon, with a twist exceeding 120 turns per meter	5	5
54033310	- - - Textured yarn	5	5
54033900	- - Other	5	5
54034100	- - Of viscose rayon	5	5
54034200	- - Of cellulose acetate	5	5
54034900	- - Other	5	5
54041100	- - Of elastomers	5	5
54041200	- - Other, of polypropylene	5	5
54041990	- - - Other	5	5
54049000	- Other	5	5
54050000	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW), OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM.	5	5
54060010	- Synthetic filament yarn	5	5
54060020	- Artificial filament yarn	5	5
54072000	- Woven fabrics obtained from strip or the like	10	15
54073000	- Fabrics specified in Note 9 to Section XI	10	10
54074110	- - - Of a density exceeding 70 yarns per cm^2	10	10
54074190	- - - Other	10	10
54074200	- - Dyed	10	10
54074300	- - Of yarns of different colours	10	10
54074400	- - Printed	10	10
54075100	- - Unbleached or bleached	10	10
54075200	- - Dyed	10	10

Tariff line HS 2012	Description	MFN rate %	Category
54075300	- - Of yarns of different colours	10	10
54075400	- - Printed	10	5
54076100	- - Containing 85% or more by weight of non-textured polyester filaments	10	10
54076900	- - Other	10	10
54077110	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm²	10	10
54077190	- - - Other	10	15
54077210	- - - Woven fabrics of polypropylene of a density not exceeding 10 yarns per cm²	10	10
54077290	- - - Other	10	10
54077390	- - - Other	10	5
54077400	- - Printed	5	10
54078100	- - Unbleached or bleached	10	10
54078200	- - Dyed	10	10
54078300	- - Of yarns of different colours	10	5
54078400	- - Printed	10	10
54079100	- - Unbleached or bleached	10	10
54079200	- - Dyed	10	10
54079300	- - Of yarns of different colours	10	10
54079400	- - Printed	10	10
54082100	- - Unbleached or bleached	10	10
54082200	- - Dyed	10	10
54082300	- - Of yarns of different colours	10	10
54082400	- - Printed	10	10
54083100	- - Unbleached or bleached	10	10
54083210	- - - Plain weave, containing less than 85% by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm², weighing more than 200 g/m²	10	10
54083290	- - - Other	10	10

Tariff line HS 2012	Description	MFN rate %	Category
54083310	- - - Plain weave, containing less than 85% by weight of artificial filaments, mixed solely or principally with cotton, of a density of 20 or more yarns per cm^2, weighing more than 200 g/m^2	10	10
54083390	- - - Other	10	10
54083400	- - Printed	10	10
55081010	- - Not put up for retail sale	5	5
55081020	- - Put up for retail sale	5	5
55082010	- - Not put up for retail sale	5	5
55082020	- - Put up for retail sale	5	5
55091100	- - Single	5	5
55091200	- - Multiple (folded) or cabled	5	5
55092100	- - Single	5	5
55092200	- - Multiple (folded) or cabled	5	5
55093100	- - Single	5	5
55093200	- - Multiple (folded) or cabled	5	5
55094100	- - Single	5	5
55094200	- - Multiple (folded) or cabled	5	5
55095100	- - Mixed mainly or solely with artificial staple fibres	5	5
55095200	- - Mixed mainly or solely with wool or fine animal hair	5	5
55095300	- - Mixed mainly or solely with cotton	5	5
55095900	- - Other	5	5
55096100	- - Mixed mainly or solely with wool or fine animal hair	5	5
55096200	- - Mixed mainly or solely with cotton	5	5
55096900	- - Other	5	5
55099100	- - Mixed mainly or solely with wool or fine animal hair	5	5
55099200	- - Mixed mainly or solely with cotton	5	5
55099900	- - Other	5	5
55101100	- - Single	5	5

Tariff line HS 2012	Description	MFN rate %	Category
55101200	- - Multiple (folded) or cabled	5	5
55102000	- Other yarn, mixed mainly or solely with wool or fine animal hair	5	5
55103000	- Other yarn, mixed mainly or solely with cotton	5	5
55109000	- Other yarn	5	5
55111000	- Of synthetic staple fibres, containing 85% or more by weight of such fibres	5	5
55112000	- Of synthetic staple fibres, containing less than 85% by weight of such fibres	5	5
55113000	- Of artificial staple fibres	5	5
55121100	- - Unbleached or bleached	10	10
55121910	- - - Twill weave (warp effect), with unbleached or bleached warp yarns and coloured weft yarns (or vice versa), weighing 400 g/m² or more	5	5
55121990	- - - Other	10	10
55122100	- - Unbleached or bleached	10	10
55122900	- - Other	10	10
55129100	- - Unbleached or bleached	10	10
55129900	- - Other	10	10
55131100	- - Of polyester staple fibres, plain weave	10	10
55131200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
55131300	- - Other woven fabrics of polyester staple fibres	10	10
55131900	- - Other fabrics	10	10
55132100	- - Of polyester staple fibres, plain weave	10	10
55132310	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
55132390	- - - Other	10	10
55132900	- - Other fabrics	10	10
55133100	- - Of polyester staple fibres, plain weave	10	10
55133910	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10

Tariff line HS 2012	Description	MFN rate %	Category
55133920	- - Other woven fabrics of polyester staple fibres	10	10
55133990	- - - Other	10	10
55134100	- - Of polyester staple fibres, plain weave	10	10
55134910	- - - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
55134920	- - - Other woven fabrics of polyester staple fibres	10	10
55134990	- - - Other	10	10
55141110	- - - Of a weight exceeding 200 g/m2	10	10
55141190	- - - Other	10	10
55141200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
55141910	- - - Other woven fabrics of polyester staple fibres	10	10
55141990	- - - Other	10	10
55142100	- - Of polyester staple fibres, plain weave	10	10
55142200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
55142300	- - Other woven fabrics of polyester staple fibres	10	10
55142900	- - Other fabrics	10	10
55143010	- - Of polyester staple fibres, plain weave	10	10
55143021	- - - Weighing 400 g/m² or more	5	10
55143029	- - - Other	10	10
55143030	- - Other woven fabrics of polyester staple fibres	10	10
55143090	- - Other	10	10
55144100	- - Of polyester staple fibres, plain weave	10	10
55144200	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
55144300	- - Other woven fabrics of polyester staple fibres	10	10
55144900	- - Other fabrics	10	10
55151100	- - Mixed mainly or solely with viscose rayon staple fibres	10	10

Tariff line HS 2012	Description	MFN rate %	Category
55151200	- - Mixed mainly or solely with man-made filaments	10	10
55151300	- - Mixed mainly or solely with wool or fine animal hair	10	5
55151900	- - Other	10	10
55152100	- - Mixed mainly or solely with man-made filaments	10	10
55152200	- - Mixed mainly or solely with wool or fine animal hair	10	10
55152900	- - Other	10	10
55159100	- - Mixed mainly or solely with man-made filaments	10	10
55159910	- - - Mixed mainly or solely with wool or fine animal hair	10	10
55159990	- - - Other	10	10
55161100	- - Unbleached or bleached	10	10
55161200	- - Dyed	10	10
55161310	- - - Weighing 400 g/m² or more	5	10
55161390	- - - Other	10	10
55161400	- - Printed	10	10
55162100	- - Unbleached or bleached	10	10
55162200	- - Dyed	10	10
55162310	- - - Weighing 400 g/m² or more	5	10
55162390	- - - Other	10	10
55162400	- - Printed	10	10
55163100	- - Unbleached or bleached	10	10
55163200	- - Dyed	10	10
55163300	- - Of yarns of different colours	10	10
55163400	- - Printed	10	10
55164100	- - Unbleached or bleached	10	10
55164200	- - Dyed	10	10
55164310	- - - Weighing 400 g/m² or more	5	10
55164390	- - - Other	10	10

Tariff line HS 2012	Description	MFN rate %	Category
55164400	- - Printed	10	10
55169100	- - Unbleached or bleached	10	10
55169200	- - Dyed	10	10
55169300	- - Of yarns of different colours	10	10
55169400	- - Printed	10	10
56012111	- - - - Weighing 100 g/m² or more but not more than 350 g/m²	5	5
56012121	- - - Cylinders for cigarette filters, whether or not containing activated carbon	5	5
56012129	- - - - Other	15	5
56012211	- - - - Weighing 100 g/m² or more but not more than 350 g/m²	5	5
56012221	- - - Cylinders for cigarette filters, whether or not containing activated carbon	5	5
56012229	- - - - Other	15	5
56012910	- - - Wadding:	5	5
56012920	- - - Articles of wadding	15	5
56013000	- Textile flock and dust and mill neps	5	5
56021000	- Needleloom felt and stitch-bonded fibre fabrics	5	5
56022100	- - Of wool or fine animal hair	5	5
56022900	- - Of other textile materials	5	5
56029090	- - Other	5	5
56041000	- Rubber thread and cord, textile-covered	10	5
56049090	- - Other	10	5
56060000	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 54.04 OR 54.05, GIMPED (OTHER THAN THOSE OF HEADING 56.05 AND GIMPED HORSEHAIR YARN); CHENILLE YARN; LOOP WALE-YARN	5	5
56072100	- - Binder or baler twine	15	10
56072900	- - Other	15	10
56074100	- - Binder or baler twine	15	15
56074900	- - Other	15	15

Tariff line HS 2012	Description	MFN rate %	Category
56075000	- Of other synthetic fibres	15	10
56079010	- - Of jute or of other textile bast fibres of heading 53.03	15	5
56079090	- - Other	15	15
56081100	- - Made up fishing nets	5	5
56081900	- - Other	15	5
56089000	- Other	15	10
56090000	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 54.04 OR 54.05, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	5
57011000	- Of wool or fine animal hair	15	10
57019000	- Of other textile materials	15	10
57021000	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	15	10
57022000	- Floor coverings of coconut fibres (coir)	15	10
57023100	- - Of wool or fine animal hair	15	10
57023200	- - Of man-made textile materials	15	10
57023900	- - Of other textile materials	15	10
57024100	- - Of wool or fine animal hair	15	10
57024200	- - Of man-made textile materials	15	10
57024900	- - Of other textile materials	15	10
57025010	- - Of wool or fine animal hair	15	10
57025020	- - Of man-made textile materials	15	10
57025090	- - Other	15	10
57029100	- - Of wool or fine animal hair	15	10
57029200	- - Of man-made textile materials	15	10
57029900	- - Of other textile materials	15	10
57031000	- Of wool or fine animal hair	15	10
57032000	- Of nylon or other polyamides	15	10
57033000	- Of other man-made textile materials	15	10

Tariff line HS 2012	Description	MFN rate %	Category
57039000	- Of other textile materials	15	10
57041000	- Having a maximum surface area of 0,3 m²	15	10
57049000	- Other	15	10
57050000	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	15	10
58011000	- Of wool or fine animal hair	10	5
58012100	- - Uncut weft pile fabrics	10	5
58012200	- - Cut corduroy	10	5
58012310	- - - With pile fibres of a length exceeding 3 mm	10	5
58012390	- - - Other	10	5
58012600	- - Chenille fabrics	10	5
58012710	- - - Épinglé (uncut)	10	5
58012721	- - - - With the fiber length of over 3 mm plush	10	5
58012729	- - - - Other	10	5
58013100	- - Uncut weft pile fabrics	10	5
58013200	- - Cut lined corduroy	10	5
58013300	- - Other weft pile fabrics	10	5
58013600	- - Chenille fabrics	10	5
58013719	- - - - Other	10	5
58013721	- - - - With pile fibres of a length exceeding 3 mm	10	5
58013722	- - - Other, in the piece, of a width exceeding 350 cm, weighing more than 130 g/m²	10	5
58019000	- Of other textile materials	10	5
58021100	- - Unbleached	10	10
58021900	- - Other	10	10
58022000	- Terry towelling and similar woven terry fabrics, of other textile materials	10	10
58023000	- Tufted textile fabrics	10	10
58030010	- Of cotton	10	10

Tariff line HS 2012	Description	MFN rate %	Category
58030090	- Other	10	10
58041000	- Tulles and other net fabrics	10	10
58042100	- - Of man-made fibres	10	10
58042900	- - Of other textile materials	10	10
58043000	- Hand-made lace	10	10
58050000	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE: PETIT POINT, CROSS STITCH), WHETHER OR NOT MADE UP	15	5
58061010	- - Of a width of less than 10 cm, with pile fibres of a length exceeding 3 mm	10	5
58061090	- - Other	10	5
58062000	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	10	10
58063110	- - - Of a density exceeding 75 yarns per cm2	5	5
58063190	- - - Other	10	5
58063210	- - - Of polyamides, of a density exceeding 75 yarns per cm2	5	5
58063290	- - - Other	10	5
58063900	- - Of other textile materials	10	5
58064000	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	10	5
58071000	- Woven	10	10
58079000	- Other	10	10
58081000	- Braids in the piece	10	5
58089000	- Other	10	5
58090000	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56.05, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	10	5
58101000	- Embroidery without visible ground	10	5
58109100	- - Of cotton	10	5

Tariff line HS 2012	Description	MFN rate %	Category
58109200	- - Of man-made fibres	10	5
58109900	- - Of other textile materials	10	10
58110010	- Of dipped fabrics	10	5
58110090	- Other	10	5
59011000	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	5	5
59019000	- Other	5	5
59031000	- With poly(vinyl chloride)	5	5
59032000	- With polyurethane	10	5
59039010	- - Fabrics with visible particles of thermoplastics on one or both sides (interlinings)	5	5
59039020	- - Other, of polyamides, of a density exceeding 35 yarns per cm2	5	5
59039030	- - Other, of textured polyester yarn coated with acrylic polymers, in the piece, of a width exceeding 183 cm	10	5
59039090	- - Other	10	5
59049000	- Other	10	5
59050000	TEXTILE WALL COVERINGS	10	5
59061000	- Adhesive tape of a width not exceeding 20 cm	10	5
59069100	- - Knitted or crocheted	10	5
59069910	- - - Of polyamides or viscose rayon, weighing 150 g/m² or more but not more than 500 g/m²	5	5
59069920	- - - Flannel	10	5
59069990	- - - Other	10	5
59080000	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5	5
59111000	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	5	10

Tariff line HS 2012	Description	MFN rate %	Category
59112000	- Bolting cloth, whether or not made up	5	5
60011000	- “Long pile” fabrics	10	10
60012100	- - Of cotton	10	10
60012200	- - Of man-made fibres	10	10
60012900	- - Of other textile materials	10	10
60019110	- - - With pile fibres of a length exceeding 3 mm	10	10
60019190	- - - Other	10	10
60019210	- - - With pile fibres of a length exceeding 3 mm	5	10
60019290	- - - Other	10	10
60019900	- - Of other textile materials	10	10
60024019	- - - Other	10	10
60024090	- - Other	10	10
60029000	- Other	10	10
60031000	- Of wool or fine animal hair	10	10
60032000	- Of cotton	10	10
60033000	- Of synthetic fibres	10	10
60034000	- Of artificial fibres	10	10
60039000	- Other	10	10
60041010	- - With polyurethane (“lycra”)	5	5
60041090	- - Other	10	10
60049000	- Other	10	10
60052100	- - Unbleached or bleached	10	10
60052200	- - Dyed	10	10
60052300	- - Of yarns of different colours	10	10
60052400	- - Printed	10	10
60053100	- - Unbleached or bleached	10	10
60053200	- - Dyed	10	10

Tariff line HS 2012	Description	MFN rate %	Category
60053300	- - Of yarns of different colours	10	10
60053400	- - Printed	10	10
60054100	- - Unbleached or bleached	10	10
60054200	- - Dyed	10	10
60054300	- - Of yarns of different colours	10	10
60054400	- - Printed	10	10
60059010	- - Of wool or fine animal hair	10	10
60059090	- - Other	10	10
60061000	- Of wool or fine animal hair	10	10
60062100	- - Unbleached or bleached	10	10
60062200	- - Dyed	10	10
60062300	- - Of yarns of different colours	10	10
60062400	- - Printed	10	10
60063100	- - Unbleached or bleached	10	10
60063200	- - Dyed	10	10
60063300	- - Of yarns of different colours	10	10
60063400	- - Printed	10	10
60064100	- - Unbleached or bleached	10	10
60064200	- - Dyed	10	10
60064300	- - Of yarns of different colours	10	10
60064400	- - Printed	10	10
60069000	- Other	10	10
61012000	- Of cotton	15	10
61013000	- Of man-made fibres	15	10
61019010	- - Of wool or fine animal hair	15	10
61019090	- - Other	15	10
61021000	- Of wool or fine animal hair	15	10

Tariff line HS 2012	Description	MFN rate %	Category
61022000	- Of cotton	15	10
61023000	- Of man-made fibres	15	10
61029000	- Of other textile materials	15	10
61031010	- - Of wool or fine animal hair	15	10
61031020	- Of synthetic fibres	15	10
61031090	- - Of other textile materials	15	10
61032200	- - Of cotton	15	10
61032300	- - Of synthetic fibres	15	10
61032910	- - Of wool or fine animal hair	15	10
61032990	- - - Other	15	10
61033100	- - Of wool or fine animal hair	15	10
61033200	- - Of cotton	15	10
61033300	- - Of synthetic fibres	15	10
61033900	- - Of other textile materials	15	10
61034100	- - Of wool or fine animal hair	15	10
61034200	- - Of cotton	15	10
61034300	- - Of synthetic fibres	15	10
61034900	- - Of other textile materials	15	10
61041300	- - Of synthetic fibres	15	10
61041910	- - - Of wool or fine animal hair	15	10
61041920	- - - Of cotton	15	10
61041990	- - - Other	15	10
61042200	- - Of cotton	15	10
61042300	- -Of synthetic fibres	15	10
61042910	- - - Of wool or fine animal hair	15	10
61042990	- - - Other	15	10
61043100	- - Of wool or fine animal hair	15	10

Tariff line HS 2012	Description	MFN rate %	Category
61043200	- - Of cotton	15	5
61043300	- - Of synthetic fibres	15	5
61043900	- - Of other textile materials	15	10
61044100	- - Of wool or fine animal hair	15	10
61044200	- - Of cotton	15	10
61044300	- - Of synthetic fibres	15	10
61044400	- - Of artificial fibres	15	10
61044900	- - Of other textile materials	15	10
61045100	- - Of wool or fine animal hair	15	10
61045200	- - Of cotton	15	10
61045300	- - Of synthetic fibres	15	10
61045900	- - Of other textile materials	15	10
61046100	- - Of wool or fine animal hair	15	10
61046200	- - Of cotton	15	5
61046300	- - Of synthetic fibres	15	10
61046900	- - Of other textile materials	15	10
61051000	- Of cotton	15	5
61052000	- Of man-made fibres	15	10
61059000	- Of other textile materials	15	10
61061000	- Of cotton	15	5
61062000	- Of man-made fibres	15	5
61069000	- Of other textile materials	15	10
61071100	- - Of cotton	15	10
61071200	- - Of man-made fibres	15	10
61071900	- - Of other textile materials	15	10
61072100	- - Of cotton	15	10
61072200	- - Of man-made fibres	15	10

Tariff line HS 2012	Description	MFN rate %	Category
61072900	- - Of other textile materials	15	10
61079100	- - Of cotton	15	10
61079910	- - Of man-made fibres	15	10
61079990	- - - Other	15	10
61081100	- - Of man-made fibres	15	10
61081900	- - Of other textile materials	15	10
61082100	- - Of cotton	15	10
61082200	- - Of man-made fibres	15	10
61082900	- - Of other textile materials	15	10
61083100	- - Of cotton	15	10
61083200	- - Of man-made fibres	15	10
61083900	- - Of other textile materials	15	10
61089100	- - Of cotton	15	10
61089200	- - Of man-made fibres	15	10
61089900	- - Of other textile materials	15	10
61091000	- Of cotton	15	10
61099000	- Of other textile materials	15	5
61101100	- - Of wool	15	10
61101200	- - Of Kashmir (cashmere) goats	15	10
61101900	- - Other	15	10
61102000	- Of cotton	15	10
61103000	- Of man-made fibres	15	5
61109000	- Of other textile materials	15	10
61112000	- Of cotton	15	10
61113000	- Of synthetic fibres	15	10
61119010	- - Of wool or fine animal hair	15	10
61119090	- - Other	15	10

Tariff line HS 2012	Description	MFN rate %	Category
61121100	- - Of cotton	15	10
61121200	- - Of synthetic fibres	15	10
61121900	- - Of other textile materials	15	10
61122000	- Overalls and ski suits	15	10
61123100	- - Of synthetic fibres	15	10
61123900	- - Of other textile materials	15	10
61124100	- - Of synthetic fibres	15	10
61124900	- - Of other textile materials	15	10
61130000	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF HEADING 59.03, 59.06 OR 59.07	15	10
61142000	- Of cotton	15	10
61143000	- Of man-made fibres	15	10
61149000	- Of other textile materials	15	10
61151090	- - Other	15	10
61152100	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	15	10
61152200	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	15	10
61152900	- - Of other textile materials	15	10
61153000	- Other women’s full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	15	10
61159400	- - Of wool or fine animal hair	15	10
61159500	- - Of cotton	15	10
61159600	- - Of synthetic fibres	15	10
61159900	- - Of other textile materials	15	10
61161000	- Impregnated, coated or covered with plastic or rubber	15	10
61169100	- - Of wool or fine animal hair	15	10
61169200	- - Of cotton	15	10
61169300	- - Of synthetic fibres	15	10
61169900	- - Of other textile materials	15	10

Tariff line HS 2012	Description	MFN rate %	Category
61171000	- Shawls, scarves, mufflers, mantillas, veils and the like	15	10
61178020	- - Ties, bow ties and cravats	15	10
61178090	- - Other	15	10
61179000	- Parts	15	10
62011100	- - Of wool or fine animal hair	15	10
62011200	- - Of cotton	15	10
62011300	- - Of man-made fibres	15	10
62011900	- - Of other textile materials	15	10
62019100	- - Of wool or fine animal hair	15	10
62019200	- - Of cotton	15	10
62019300	- - Of man-made fibres	15	10
62019900	- - Of other textile materials	15	10
62021100	- - Of wool or fine animal hair	15	10
62021200	- - Of cotton	15	10
62021300	- - Of man-made fibres	15	10
62021900	- - Of other textile materials	15	10
62029100	- - Of wool or fine animal hair	15	10
62029200	- - Of cotton	15	10
62029300	- - Of man-made fibres	15	10
62029900	- - Of other textile materials	15	10
62031100	- - Of wool or fine animal hair	15	10
62031200	- - Of synthetic fibres	15	10
62031900	- - Of other textile materials	15	10
62032200	- - Of cotton	15	10
62032300	- - Of synthetic fibres	15	10
62032910	- - - Of wool or fine animal hair	15	10
62032990	- - - Other	15	10

Tariff line HS 2012	Description	MFN rate %	Category
62033100	- - Of wool or fine animal hair	15	10
62033200	- - Of cotton	15	10
62033300	- - Of synthetic fibres	15	10
62033900	- - Of other textile materials	15	10
62034100	- - Of wool or fine animal hair	15	5
62034200	- - Of cotton	15	5
62034300	- - Of synthetic fibres	15	10
62034900	- - Of other textile materials	15	10
62041100	- - Of wool or fine animal hair	15	10
62041200	- - Of cotton	15	10
62041300	- - Of synthetic fibres	15	10
62041900	- - Of other textile materials	15	10
62042100	- - Of wool or fine animal hair	15	10
62042200	- - Of cotton	15	10
62042300	- - Of synthetic fibres	15	10
62042900	- - Of other textile materials	15	10
62043100	- - Of wool or fine animal hair	15	10
62043200	- - Of cotton	15	5
62043300	- - Of synthetic fibres	15	10
62043900	- - Of other textile materials	15	10
62044100	- - Of wool or fine animal hair	15	10
62044200	- - Of cotton	15	10
62044300	- - Of synthetic fibres	15	10
62044400	- - Of artificial fibres	15	10
62044900	- - Of other textile materials	15	10
62045100	- - Of wool or fine animal hair	15	10
62045200	- - Of cotton	15	5

Tariff line HS 2012	Description	MFN rate %	Category
62045300	- - Of synthetic fibres	15	10
62045900	- - Of other textile materials	15	10
62046100	- - Of wool or fine animal hair	15	10
62046200	- - Of cotton	15	5
62046300	- - Of synthetic fibres	15	5
62046900	- - Of other textile materials	15	5
62052000	- Of cotton	15	5
62053000	- Of man-made fibres	15	10
62059010	- - Of wool or fine animal hair	15	10
62059090	- - Other	15	10
62061000	- Of silk or silk waste	15	10
62062000	- Of wool or fine animal hair	15	10
62063000	- Of cotton	15	5
62064000	- Of man-made fibres	15	5
62069000	- Of other textile materials	15	10
62071100	- - Of cotton	15	10
62071900	- - Of other textile materials	15	10
62072100	- - Of cotton	15	10
62072200	- - Of man-made fibres	15	10
62072900	- - Of other textile materials	15	10
62079100	- - Of cotton	15	10
62079910	- - - Of man-made fibres	15	10
62079990	- - - Other	15	10
62081100	- - Of man-made fibres	15	10
62081900	- - Of other textile materials	15	10
62082100	- - Of cotton	15	10
62082200	- - Of man-made fibres	15	10

Tariff line HS 2012	Description	MFN rate %	Category
62082900	- - Of other textile materials	15	10
62089100	- - Of cotton	15	10
62089200	- - Of man-made fibres	15	10
62089900	- - Of other textile materials	15	10
62092000	- Of cotton	15	10
62093000	- Of synthetic fibres	15	10
62099010	- - Of wool or fine animal hair	15	5
62099090	- - Other	15	5
62101090	- - Other	15	10
62102000	- Other garments, of the type described in subheadings 6201.11 to 6201.19	15	10
62103000	- Other garments, of the type described in subheadings 6202.11 to 6202.19	15	10
62104000	- Other men's or boys' garments	15	10
62105000	- Other women's or girls' garments	15	10
62111100	- - Men's or boys'	15	10
62111200	- - Women's or girls'	15	10
62112000	- Overalls and ski suits	15	10
62113200	- - Of cotton	15	5
62113300	- - Of man-made fibres	15	10
62113900	- - Of other textile materials	15	10
62114200	- - Of cotton	15	10
62114300	- - Of man-made fibres	15	10
62114910	- - - Of wool or fine animal hair	15	10
62114990	- - - Other	15	10
62121000	- Brassieres	15	5
62122000	- Girdles and panty girdles	15	10
62123000	- Corselettes	15	10

Tariff line HS 2012	Description	MFN rate %	Category
62129000	- Other	15	10
62132000	- Of cotton	15	10
62139000	- Of other textile materials	15	10
62141000	- Of silk or silk waste	15	10
62142000	- Of wool or fine animal hair	15	10
62143000	- Of synthetic fibres	15	10
62144000	- Of artificial fibres	15	10
62149000	- Of other textile materials	15	10
62151000	- Of silk or silk waste	15	5
62152000	- Of man-made fibres	15	10
62159000	- Of other textile materials	15	10
62160000	GLOVES, MITTENS AND MITTS	15	10
62171000	- Clothing accessories	15	5
62179000	- Parts	15	10
63011000	- Electric blankets	15	10
63012000	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	15	10
63013000	- Blankets (other than electric blankets) of cotton	15	10
63014000	- Blankets (other than electric blankets) of synthetic fibres	15	10
63019000	- Other blankets	15	10
63021000	- Bed linen, knitted or crocheted	15	10
63022100	- - Of cotton	15	10
63022200	- - Of man-made fibres	15	10
63022900	- - Of other textile materials	15	10
63023100	- - Of cotton	15	10
63023200	- - Of man-made fibres	15	10
63023900	- - Of other textile materials	15	10
63024000	- Table linen, knitted or crocheted	15	10

Tariff line HS 2012	Description	MFN rate %	Category
63025100	- - Of cotton	15	10
63025300	- - Of man-made fibres	15	10
63025910	- - - Of linen	15	10
63025990	- - - Other	15	10
63026000	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	15	10
63029100	- - Of cotton	15	10
63029300	- - Of man-made fibres	15	10
63029910	- - - Of linen	15	10
63029990	- - - Other	15	10
63031200	- - Of synthetic fibres	15	10
63031910	- - - Of Cotton	15	10
63031990	- - - Other	15	10
63039100	- - Of cotton	15	10
63039200	- - Of synthetic fibres	15	10
63039900	- - Of other textile materials	15	10
63041100	- - Knitted or crocheted	15	10
63041900	- - Other	15	10
63049100	- - Knitted or crocheted	15	10
63049200	- - Not knitted or crocheted, of cotton	15	10
63049300	- - Not knitted or crocheted, of synthetic fibres	15	10
63049900	- - Not knitted or crocheted, of other textile materials	15	10
63051000	- Of jute or of other textile bast fibres of heading 53.03	15	10
63052000	- Of cotton	15	10
63053200	- - Flexible intermediate bulk containers	15	10
63053300	- - Other, of polyethylene or polypropylene strip or the like	15	15
63053900	- - Other	15	10
63059000	- Of other textile materials	15	13

Tariff line HS 2012	Description	MFN rate %	Category
63061200	- - Of synthetic fibres	15	10
63061910	- - - Of Cotton	15	10
63061990	- - - Other	15	10
63062200	- - Of synthetic fibres	15	10
63062910	- - - Of cotton	15	10
63062990	- - - Other	15	10
63063010	- - Of synthetic fibres	15	10
63063090	- - Of other textile materials	15	10
63064000	- Pneumatic mattresses	15	10
63069010	- - Of cotton	15	10
63069090	- - Of other textile materials	15	10
63071000	- Floorcloths, dishcloths, dusters and similar cleaning cloths	15	10
63079090	- - Other	15	10
63080000	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 PACKING FOR RETAIL SALE	15	5
63090010	- Footwear	15	10
63090090	- Other	15	5
63101000	- Sorted	10	5
63109090	- - Other	10	10
64011000	- Footwear incorporating a protective metal toecap	15	10
64019200	- - Covering the ankle but not covering the knee	15	10
64019910	- - - Covering the knee	15	10
64019990	- - - Other	15	10
64021900	- - Other	15	10
64022000	- Footwear with upper straps or thongs assembled to the sole by means of plugs	15	10
64029110	- - - Footwear incorporating a protective metal toecap	15	10

Tariff line HS 2012	Description	MFN rate %	Category
64029190	- - - Other	15	10
64029910	- - - Footwear incorporating a protective metal toecap	15	10
64029990	- - - Other	15	10
64031900	- - Other	15	10
64032000	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	15	10
64034000	- Other footwear, incorporating a protective metal toecap	15	10
64035100	- - Covering the ankle:	15	10
64035900	- - Other	15	10
64039110	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	10
64039190	- - - Other	15	10
64039910	- - - Footwear made on a base or platform of wood, not having an inner sole or a protective metal toecap	15	10
64039990	- - - Other	15	10
64041100	- Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	15	10
64041990	- - - Other	15	10
64042000	- Footwear with outer soles of leather or composition leather	15	10
64051000	- With uppers of leather or composition leather	15	10
64052000	- With uppers of textile materials	15	10
64059000	- Other	15	10
64061010	- - Toe caps	10	10
64061090	- - Other	10	10
64062000	- Outer soles and heels, of rubber or plastics	10	10
64069011	- - - Outer soles and heels	10	10
64069091	- - - Outer soles and heels, other than of rubber, plastics or wood	10	10
64069092	- - - Removable in-soles, heel cushions and similar articles	10	10
64069099	- - - Other	10	10

Tariff line HS 2012	Description	MFN rate %	Category
65050010	- Hair-nets	15	5
65050020	- - Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 65.01, whether or not lined or trimmed	15	5
65050090	- Other	15	5
65061010	- - Of plastics, whether or not reinforced with glass fibres or other materials	15	10
65061090	- - Other	15	10
65069100	- - Of rubber or of plastic	15	5
65069910	- - - Of furskin	15	5
65069990	- - - Other	15	5
65070000	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	5	5
66011000	- Garden or similar umbrellas	15	10
66019100	- - Having a telescopic shaft	15	5
66019900	- - Other	15	5
66020000	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND THE LIKE	15	5
66032000	- Umbrella frames, including frames mounted on shafts (sticks)	5	5
66039000	- Other	5	10
67010000	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF, OTHER THAN GOODS OF HEADING 05.05 AND WORKED QUILLS AND SCAPES	15	5
67021000	- Of plastic	15	5
67029000	- Of other materials	15	5
67030090	- Other	15	5
67041100	- - Wigs that cover the entire head	15	5
67041900	- - Other	15	5
67042000	- Of human hair	15	5
67049000	- Of other materials	15	5

Tariff line HS 2012	Description	MFN rate %	Category
68010000	SETS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	15	5
68021000	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	15	5
68022100	- - Marble, travertine and alabaster	15	5
68022300	- - Granite	15	10
68022910	- - - Other calcareous stone	15	5
68022990	- - - Other	15	5
68029100	- - Marble, travertine and alabaster	15	10
68029200	- - Other calcareous stone	15	5
68029300	- - Granite	15	10
68029900	- - Other stone	15	10
68030000	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	5	10
68051000	- On a base of woven textile fabric only	10	10
68052010	- - Abrasive paper for wood and waterproof abrasive paper, other than discs	10	10
68052090	- - Other	10	10
68053000	- On a base of other materials	5	5
68071000	- In rolls	5	5
68079000	- Other	5	5
68080000	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	15	10
68091100	- - Faced or reinforced with paper or paperboard only	5	5
68091900	- - Other	15	10
68099000	- Other articles	15	5
68101100	- - Building blocks and bricks	15	10

Tariff line HS 2012	Description	MFN rate %	Category
68101900	- - Other	15	5
68109100	- - Prefabricated structural components for building or civil engineering	15	10
68109900	- - Other	15	5
68114010	- - Corrugated sheets	15	5
68114020	- - Other sheets, panels, tiles and similar articles	15	5
68114030	- - Tubes, pipes and tube or pipe fittings	15	5
68114090	- - Other articles	15	5
68118100	- - Corrugated sheets	15	5
68118200	- - Other sheets, panels, tiles and similar articles	15	10
68118900	- - Other articles	15	10
68128010	- - Clothing, clothing accessories, footwear and headgear	5	5
68128094	- - - Fabrics, whether or not knitted or crocheted	5	5
68128099	- - - Other	5	5
68129100	- - Clothing, clothing accessories, footwear and headgear	5	5
68129940	- - - Fabrics, whether or not knitted or crocheted	5	5
68129990	- - - Other	5	5
68141000	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5	10
68149000	- Other	5	5
69041000	- Building bricks	15	5
69051000	- Roofing tiles	15	10
69059000	- Other	15	5
69071000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	5
69079000	- Other	15	5
69081000	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	15	5

Tariff line HS 2012	Description	MFN rate %	Category
69089000	- Other	15	10
69099000	- Other	5	10
69101000	- Of porcelain or china	15	13
69109000	- Other	15	10
69111000	- Tableware and kitchenware	15	10
69119000	- Other	15	5
69120010	- Tableware and kitchenware of earthenware	15	10
69120090	- Other	15	10
69131000	- Of porcelain or china	15	5
69139000	- Other	15	10
69141000	- Of porcelain or china	15	10
69149000	- Other	15	10
70060000	GLASS OF HEADINGS 70.03, 70.04 OR 70.05, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5	10
70071110	- - - Flat	5	10
70071190	- - Other	5	10
70071900	- - Other	10	10
70072110	- - - Flat	5	10
70072190	- - - Other	5	10
70072900	- - Other	5	10
70080000	MULTIPLE-WALLED INSULATING UNITS OF GLASS	5	10
70099100	- - Unframed	5	10
70099200	- - Framed	15	10
70109011	- - - Less than 4 litres	10	15
70109019	- - - Other	5	15
70109021	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	10	15

Tariff line HS 2012	Description	MFN rate %	Category
70109029	- - - Other	10	15
70109031	- - - Of a capacity not exceeding 180 ml, with an opening not exceeding 15 mm, other than tubular	5	15
70109032	- - - Tubular containers, amber coloured, with an opening not exceeding 32 mm, of a kind used for medicaments	10	15
70109039	- - - Other	10	15
70109041	- - - Of a capacity of 12 ml or more, with an opening not exceeding 15 mm, other than tubular:	5	15
70109042	- - - With an opening of 22 mm or more	10	15
70109049	- - - Other	5	15
70131000	- Of glass-ceramics	15	5
70132200	- - Of lead crystal	15	10
70132800	- - Other	15	10
70133300	- - Of lead crystal	15	5
70133700	- - Other	15	10
70134100	- - Of lead crystal	15	5
70134200	- - Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 °C to 300 °C	15	5
70134900	- - Other	15	10
70139100	- - Of lead crystal	15	10
70139900	- - Other	15	10
70161000	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	10	5
70169000	- Other	10	5
70181000	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15	10
70189000	- Other	15	5
70200090	- Other	15	10
71011000	- Natural pearls	10	10
71012100	- - Unworked	10	10

Tariff line HS 2012	Description	MFN rate %	Category
71012200	- - Worked	10	10
71021000	- Unsorted	5	5
71023100	- - Unworked or simply sawn, cleaved or bruted	5	10
71023900	- - Other	5	10
71031000	- Unworked or simply sawn or roughly shaped	5	10
71039100	Rubies, sapphires and emeralds	5	10
71039900	- - Other	5	10
71041000	- Piezo-electric quartz	10	5
71042000	- Other, unworked or simply sawn or roughly shaped	10	10
71049000	- Other	10	10
71051000	- Of diamonds	5	10
71059000	- Other	5	5
71061000	- Powder	10	10
71069100	- - Unwrought	10	5
71069210	- - - Wire, bars and rods, containing stripping agents or additives (silver solder)	5	10
71069290	- - - Other	10	10
71070000	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	10
71081100	- - Powder	5	10
71081200	- - Other unwrought forms	5	10
71081300	- - Other semi-manufactured forms	5	10
71082000	- Monetary	5	10
71090000	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	10
71110000	BASE METALS, SILVER AND GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	10	10
71131100	- - Of silver, whether or not plated or clad with other precious metal	15	10
71131900	- - Of other precious metal, whether or not plated or clad with precious metal	15	5

Tariff line HS 2012	Description	MFN rate %	Category
71132000	- Of base metal clad with precious metal	15	5
71141100	- - Of silver, whether or not plated or clad with other precious metal	15	5
71141900	- - Of other precious metal, whether or not plated or clad with precious metal	15	10
71142000	- Of base metal clad with precious metal	15	5
71159000	- Other	15	10
71161000	- Of natural or cultured pearls	15	10
71162000	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	15	10
71171100	- - Cuff links and studs	15	10
71171900	- - Other	15	10
71179000	- Other	15	10
71181000	- Coin (other than gold coin), not being legal tender	5	10
71189000	- Other	5	5
72104110	- - - Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	15
72104190	- - - Other	5	13
72104910	- - - Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	E
72106110	- - - Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	15
72106910	- - - Of a thickness of 0,16 mm or more but not exceeding 2 mm	15	13
72107010	- - Enamelled, of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	15
72107020	- - Varnished with epoxyphenolic resins, smooth	15	13
72123010	- - Of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	13
72124010	- - Of a thickness of 0,16 mm or more but not exceeding 1,55 mm	15	13
72131000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15	E
72139110	- - - Containing 0,6% or more by weight of carbon	10	15
72139910	- - - Containing 0,6% or more by weight of carbon	10	15
72141000	- Forged	10	13

Tariff line HS 2012	Description	MFN rate %	Category
72142000	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	15	E
72143000	- Other, of free-cutting steel	5	13
72149110	- - - Containing by weight 0,6% ore more of carbon, the greatest cross-sectional dimension of which exceeds 13 mm	15	13
72149190	- - - Other	5	15
72149910	- - - Of square cross-section, the greatest cross-sectional dimension of which exceeds 13 mm, containing 0,60% or more by weight of carbon	15	15
72149920	- - - Of a cross-section other than rectangular or square, the greatest cross-sectional dimension of which is 5,5 mm or more but not more than 45 mm	15	15
72149990	- - - Other	5	15
72161010	- - U sections of a thickness of 1,8 mm or more but not more than 6,4 mm and a height exceeding 12 mm	15	15
72161091	- - - I sections of a height not exceeding 50 mm	15	13
72161092	- - - H sections of a height not exceeding 50 mm	15	13
72161099	- - - Other	5	13
72162110	- - Of a thickness of 1,8 mm or more but not more than 6,4 mm and a height exceeding 12 mm	15	E
72162190	- - - Other	5	15
72162210	- - - Of a height not exceeding 50 mm	15	13
72162290	- - - Other	5	13
72163110	- - - Of a thickness of 1,8 mm or more but not exceeding 6,4 mm	15	15
72166100	- - Obtained from flat-rolled products	15	13
72166900	- - Other	15	15
72169100	- - Obtained, cold-formed or cold-finished, from flat-rolled products	5	13
72169900	- - Other	5	13
72171010	- - Containing by weight less than 0,25% of carbon	10	15
72171039	- - - Other	15	15
72172019	- - - Other	10	13
72172020	- - Containing by weight 0.25% or more but less than 0.6% of carbon	10	13

Tariff line HS 2012	Description	MFN rate %	Category
72172031	- - - Of circular cross-section of a diameter of 0,8 mm or more but not more than 5,15 mm	15	15
72172032	- - - Of rectangular (other than square) cross-section, of a thickness of 0,35 mm or more but not more than 0,7 mm and a width of 0,5 mm or more but not more than 3 mm	15	13
72172039	- - - Other	5	13
72173010	- - Containing by weight less than 0,25% of carbon	5	15
72173020	- - Containing 0,25% or more but less than 0,6% by weight of carbon	5	13
72173039	- - - Other	5	15
72179000	- Other	5	13
73012000	- Profiles	10	13
73030000	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5	13
73053100	- - Longitudinally welded	5	13
73053900	- - Other	5	13
73059000	- Other	5	13
73063010	- - Tubes and pipes of an external diameter of 12 mm or more but not more than 115 mm, of a wall thickness of 0,8 mm or more but not more than 6,4 mm, whether or not plated or coated with zinc	15	E
73063090	- - Other	10	15
73066100	- - Of square or rectangular cross-section	10	E
73066900	- - Other	10	15
73071100	- - Of non-malleable cast iron	5	13
73071900	- - Other	5	13
73072100	- - Flanges	5	13
73072200	- - Threaded elbows, bends and sleeves	5	13
73072300	- - Butt welding fittings	5	13
73072900	- - Other	5	13
73079100	- - Flanges	5	13
73079200	- - Threaded elbows, bends and sleeves	10	13
73079300	- - Butt welding fittings	5	13

Tariff line HS 2012	Description	MFN rate %	Category
73079900	- - Other	5	13
73081000	- Bridges and parts thereof	5	13
73082000	- Towers and lattice masts	5	13
73083000	- Doors, windows and their frames and thresholds for doors	10	13
73084000	- Equipment for scaffolding, shuttering, propping or pit-propping	10	13
73089000	- Other	10	13
73090000	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	10	13
73101000	- Of a capacity of 50 litres or more	10	13
73102100	- - Cans which are to be closed by soldering or crimping	10	15
73102990	- - - Other	15	13
73110010	- For a working pressure not exceeding 25 kg/cm2	10	13
73130000	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL	10	15
73141910	- - - Other endless bands for machinery	10	15
73141990	- - - Other	10	13
73142000	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm^2 or more	10	15
73143100	- - Plated or coated with zinc	10	15
73143900	- - Other	10	15
73144100	- - Plated or coated with zinc	10	15
73144200	- - Coated with plastics	10	13
73144900	- - Other	10	15
73145000	- Expanded metal	10	13
73170000	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES AND SIMILAR ARTICLES, OF IRON OR STEEL,	10	15

Tariff line HS 2012	Description	MFN rate %	Category
	WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER		
73181100	- - Coach screws	5	13
73181200	- - Other wood screws	5	13
73181300	- - Screw hooks and screw rings	5	13
73181400	- - Self-tapping screws	5	13
73181500	- - Other screws and bolts, whether or not with their nuts or washers	5	13
73181600	- - Nuts	5	13
73181900	- - Other	5	13
73201000	- Leaf-springs and leaves therefor	10	13
73202000	- Helical springs	10	13
73211110	- - - Ovens and cookers	15	13
73211190	- - - Other	10	13
73211200	- - For liquid fuel	5	13
73211910	- - - ‘Anafre’ clay pots, portable stoves and cookers	15	13
73211990	- - - Other	10	13
73218100	- - For gas fuel or for both gas and other fuels	10	13
73218200	- - For liquid fuels	10	13
73218910	- - - For solid fuels	10	13
73218990	- - - Other	10	13
73219010	- - Of cookers	5	13
73219090	- - Other	5	13
73231000	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	15	13
73239110	- - - Handles	5	13
73239120	- - - Other parts	5	13
73239190	- - - Other	15	13
73239210	- - - Handles	5	13

Tariff line HS 2012	Description	MFN rate %	Category
73239220	- - - Other parts	5	13
73239290	- - - Other	15	13
73239310	- - - Handles	5	13
73239320	- - - Other parts	5	13
73239390	- - - Other	15	13
73239410	- - - Handles	5	13
73239420	- - - Other parts	5	13
73239490	- - - Other	15	13
73239910	- - - Handles	5	13
73239920	- - - Other parts	5	13
73239990	- - - Other	15	13
73241000	- Sinks and washbasins, of stainless steel	15	13
73242100	- - Of cast iron, whether or not enamelled	15	13
73242900	- - Other	15	13
73249000	- Other, including parts	15	13
73251000	- Of non-malleable cast iron	10	13
73259900	- - Other	10	13
73261900	- - Other	10	13
73262010	- - Traps for animals	5	13
73262090	- - Other	10	13
74130010	- Of electrolytic copper	5	10
74181010	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	5
74181020	- - - Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	15	5
74181090	- - Other	15	5
74182000	- Sanitary ware and parts thereof	15	5
74199100	- - Cast, moulded, stamped or forged, but not further worked	5	10

Tariff line HS 2012	Description	MFN rate %	Category
74199931	- - - - Cloth	5	10
74199990	- - - Other	15	10
76041010	- - Profiles	10	10
76041090	- - Other	5	10
76042100	- - Hollow profiles	10	5
76042910	- - - Profiles	10	5
76042990	- - - Other	5	5
76051910	- - - Of circular cross-section	10	10
76052910	- - - Of alloys containing magnesium and silicon, of circular cross-section	5	10
76052990	- - - Other	5	10
76061100	- - Of aluminium, not alloyed	10	5
76061299	- - - - Other	10	10
76071931	- - - - Of a thickness less than 0,019 mm	5	10
76071939	- - - - Other	10	10
76072012	- - - Printed	10	5
76072020	- - Backed with paper(other than silicon-coated paper) or plastics, whether or not printed, of a thickness (including backing) not exceeding 0,23 mm	10	5
76081090	- - Other	5	10
76082010	- - Welded tubes and pipes of an external diameter exceeding 50 mm	10	10
76082090	- - Other	10	10
76101000	- Doors, windows and their frames and thresholds for doors	15	10
76109000	- Other	15	10
76110000	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5	10
76121000	- Flexible tubular containers	10	10

Tariff line HS 2012	Description	MFN rate %	Category
76129090	- - Other	5	5
76130010	- For a working pressure not exceeding 25 kg/cm2	5	10
76141000	- With steel core	10	5
76149000	- Other	10	10
76151010	- - Pot scourers and scouring or polishing pads, gloves and similar articles	15	10
76151020	- - Handles and spouts	5	10
76151090	- - Other	15	10
76152000	- Sanitary ware and parts thereof	15	10
76169100	- - Cloth, grill and netting, of aluminium wire	5	10
76169990	- - - Other	10	5
78060010	- Lead bars, rods, profiles and wire	5	5
78060020	- Lead tubes, pipes and hoses, and fittings therefor (for example: couplings, elbows, sleeves)	5	5
78060090	- Other	5	5
82011000	- Spades and shovels	15	10
82013000	- Mattocks, picks, hoes and rakes	15	10
82014010	- - Axes, picks, knives and banana tree cutters	15	10
82014020	- - Machetes	15	10
82019010	- - Truncheons and crowbars	15	10
82022010	- - Of steel of a width of 6 mm or more but not more than 31 mm and a thickness of 0,6 mm or more but not more than 2,5 mm	5	10
82023910	- - - Saw blades with working part of tungsten carbide, of a diameter of 1,524 mm or more but not more than 4,572 mm and a thickness of 0,5 mm or more but not more than 3,5 mm	5	10
82029110	- - - For hand-operated bow saws, of a width not exceeding 13,5 mm, a thickness not exceeding 0,8 mm and a length not exceeding 310 mm, with 18, 24 or 32 teeth per 25,4 mm	10	10
82031010	- - Flat files for metal	10	10
82055110	- - - Can openers, bottle openers, corkscrews, nutcrackers, ice picks and the like	10	10

Tariff line HS 2012	Description	MFN rate %	Category
82055190	- - - Other	5	10
82055910	- - - Chisels of a length of 10 cm or more but not more than 25 cm	5	10
82073010	- - Dies and punches for pressing	5	5
82111000	- Sets	10	10
82119100	- - Table knives having fixed blades	10	10
82119200	- - Other knives having fixed blades	10	10
82119300	- - Knives having other than fixed blades	5	10
82119500	- - Handles of base metal	5	10
82121010	- - Razors	10	10
82121020	- - Shavers	10	10
82130000	SCISSORS, TAILOR'S SHEARS AND SIMILAR SHEARS, AND BLADES THEREOF	5	10
82141000	- Paper knives, letter openers, erasing knives, pencil sharpeners and their blades	15	10
82142000	- Manicure or pedicure sets and instruments (including nail files)	10	10
82149000	- Other	10	10
82151000	- Sets of assorted articles containing at least one article plated with silver, gold or platinum	10	10
82152000	- Other sets of assorted articles	10	10
82159100	- Silver-, gold- or platinum-plated	10	10
82159900	- - Other	10	10
83011000	- Padlocks	5	5
83014010	- - Patch locks and surface locks, with one or two horizontal bolts, for doors with handles on the inside only	10	5
83014020	- - Handle locks operated by a key on the outside and a button on the inside	10	5
83017000	- Keys presented separately	5	10
83021010	- - For doors, with bearings of plastics or self-lubricating steel, whether or not sprung	5	10
83021090	- - Other	10	5

Tariff line HS 2012	Description	MFN rate %	Category
83024110	- - - Opening and closing mechanisms for windows and window clips	10	10
83024190	- - - Other	10	5
83024200	- Other, for furniture	5	5
83024990	- - - Other	5	5
83025000	- Hat-racks, hat-pegs, brackets and similar fixtures	10	10
83030000	ARMOURED OR REINFORCED SAFES, STRONG BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	15	10
83040000	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF HEADING 94.03	15	10
83052010	- - For use in offices	15	10
83052090	- - Other	5	10
83059010	- - Fasteners and clips	15	10
83059090	- - Other	5	10
83061000	- Bells, gongs and the like	10	10
83062100	- Plated with precious metal	15	10
83062900	- - Other	15	10
83063000	- Photograph, picture or similar frames; mirrors	15	10
83091000	- Crown corks	10	15
83099050	- - Threaded lids of aluminium	10	10
83099090	- - Other	10	10
83100000	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF HEADING 94.05	15	10
84145100	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	15	10
84145900	- - Other	10	10
84146000	- Hoods having a maximum horizontal side not exceeding 120 cm	10	10

Tariff line HS 2012	Description	MFN rate %	Category
84149019	- - - Other	5	10
84151000	- Window or wall types, self-contained or 'split-system'	15	10
84152000	- Of a kind used for persons, in motor vehicles	15	10
84158100	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	15	10
84158200	- - Other, incorporating a refrigerating unit	15	10
84158300	- - Not incorporating a refrigerating unit	15	10
84163010	- - Mechanical stokers fuelled with chaff or cereal residues	10	10
84181000	- Combined refrigerator-freezers, fitted with separate external doors	15	10
84182100	- - Compression-type	15	10
84182910	- - - Absorption-type, electrical	15	10
84182990	- - - Other	15	10
84183000	- Freezers of the chest type, not exceeding 800 litres capacity	15	15
84184000	- Freezers of the upright type, not exceeding 900 litres capacity	15	15
84185000	- Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	15	15
84186190	- - - Other	10	10
84186910	- - - Water coolers and coolers for other beverages	15	10
84186990	- - - Other	10	10
84189100	- - Furniture designed to receive refrigerating or freezing equipment	15	10
84191100	- - Instantaneous gas water heaters	15	10
84191900	- - Other	10	10
84193110	- - - Hot-air dryers for grains and vegetables	10	10
84193210	- - - Hot-air dryers for wood	10	10
84212300	- - Oil- or petrol-filters for internal combustion engines	10	5
84213100	- - Intake air filters for spark-ignition or compression-ignition internal combustion engines	10	5
84221100	- - Domestic	15	10

Tariff line HS 2012	Description	MFN rate %	Category
84221900	- - Other	10	10
84223010	- - Machinery for filling and closing bags of thermo-sealable plastics, of a filling capacity not exceeding 5 kg, other than automatic horizontal filling machinery and vacuum-sealing machinery	10	10
84224090	- - Other	10	5
84231000	- Person weighing machines, including baby scales; household scales	5	10
84238210	- - - Scales for weighing cattle	10	10
84238220	- - - Spring balances of a capacity not exceeding 200 kg	10	10
84248110	- - - Knapsack sprayers, of a capacity not exceeding 20 l, hand operated	10	10
84248120	- - - Knapsack sprayers, of a capacity not exceeding 20 l, powered	10	5
84249019	- - - Other	5	5
84321000	- Ploughs	10	10
84322100	- - Disc harrows	10	10
84329010	- - For ploughs and harrows	10	10
84336010	- - Functioning with the electronic colour grading principle	10	10
84371010	- - Cyclone separators and revolving machines for cleaning and grading grain	10	10
84378010	- - Hammer type crushing and grinding machines for cereals	10	10
84378020	- - Grain mixing machines	10	10
84386010	- - Fruit pulpers	10	10
84501100	- - Fully automatic machines	15	10
84501200	- - Other machines, with built-in centrifugal dryer	15	10
84501900	- - Other	15	10
84512100	- - Each of a dry linen capacity not exceeding 10 kg	15	10
84529010	- - Furniture, bases and covers for sewing machines and parts thereof	15	10
84743110	- - - Of a capacity not exceeding 0,36 m3	10	10
84762100	- - Incorporating heating or refrigerating devices	15	10
84762900	- - Other	15	10

Tariff line HS 2012	Description	MFN rate %	Category
84768100	- - Incorporating heating or refrigerating devices	15	10
84768900	- - Other	15	10
84818010	- - Cocks and valves, of bronze or plastics, of an internal diameter not exceeding 26 mm, for regulating the flow of water or other liquids at low pressure (not exceeding 125 psi)	15	5
84818020	- - Cocks and valves, of an internal diameter not exceeding 26 mm, with single or double handles for washbasins, baths and the like, including mechanisms for flushing cisterns	15	5
84841000	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5	5
84842000	- Mechanical seals	5	5
84849000	- Other	5	5
84862091	- - - Resistance heated furnaces and ovens (direct heating), with the temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	10
85061010	- - Cylindrical dry cells of a voltage of 1,5 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 100 g	15	10
85061020	- - Rectangular dry cells of a voltage of 1,5 V, 6 V or 9 V, of an external volume not exceeding 300 cm3 and a unit weight not exceeding 1 200 g	15	10
85069000	- Parts	5	10
85071000	- Of lead-acid, of a kind used for starting piston engines	15	10
85072000	- Other lead-acid accumulators	15	10
85079010	- - Separators	5	10
85081110	- - - For household use	15	10
85081910	- - - For household use	15	10
85094000	- Food grinders and mixers; fruit or vegetable juice extractors	15	10
85098010	- - Floor polishers	15	10
85098020	- - Kitchen waste disposers	15	10
85098090	- - Other	15	10
85101000	- Shavers	10	10
85102000	- Hair clippers	10	10

Tariff line HS 2012	Description	MFN rate %	Category
85103000	- Hair-removing appliances	10	10
85124000	- Windscreen wipers, defrosters and demisters	5	10
85129090	- - Other	5	10
85131000	- Lamps	5	10
85139000	- Parts	5	10
85143010	- - Resistance heated furnaces and ovens (direct heating), for a temperature not exceeding 900 °C, other than laboratory furnaces and ovens	10	10
85161000	- Electric instantaneous or storage water heaters and immersion heaters	15	10
85162100	- - Storage heating radiators	15	10
85162900	- - Other	15	10
85163100	- - Hair dryers	15	10
85163200	- - Other hairdressing apparatus	15	5
85163300	- - Hand-drying apparatus	15	10
85164000	- Electric smoothing irons	10	10
85165000	- Microwave ovens	5	10
85166000	- Other ovens; cookers, cooking plates, boiling rings; grillers and roasters	15	10
85167100	- - Coffee or tea-makers	15	10
85167200	- - Toasters	15	10
85167900	- - Other	15	10
85192010	- - Coin- or disc-operated record-players	15	10
85192090	- - Other	15	10
85193011	- - - Fully disassembled (CKD), put up in kits	5	10
85193019	- - - Other	15	10
85193090	- - Other	15	10
85198110	- - - Transcribing machines	15	10
85198121	- - - - Fully disassembled (CKD), put up in kits	5	10

Tariff line HS 2012	Description	MFN rate %	Category
85198129	- - - - Other	15	10
85198131	- - - - Fully disassembled (CKD), put up in kits	5	10
85198139	- - - - Other	15	10
85198140	- - - Dictating machines not capable of operating without an external source of power	15	10
85198151	- - - - Fully disassembled (CKD), put up in kits	5	10
85198159	- - - - Other	15	10
85198161	- - - - Fully disassembled (CKD), put up in kits	5	10
85198169	- - - - Other	15	10
85198190	- - - Other	15	10
85198911	- - - - Fully disassembled (CKD), put up in kits	5	10
85198919	- - - - Other	15	10
85198921	- - - - Fully disassembled (CKD), put up in kits	5	10
85198929	- - - - Other	15	10
85198930	- - - Transcribing machines	15	10
85198990	- - - Other	15	10
85211010	- - Fully disassembled (CKD), put up in kits	5	10
85211020	- - Reproducing apparatus for “magazine programmes” using tape of a width of 19 mm or more, whether or not incorporating a unit for programming sequential operation, for television companies	10	10
85211090	- - Other	15	10
85219000	- Other	15	10
85229010	- - Cabinets and cases of wood	15	10
85232951	- - - - Educational	5	10
85232952	- - - - Other, of a width of 19 mm or more, for reproducing sound and image	5	10
85232953	- - - - Other, for reproducing sound and image	15	10
85232954	- - - - Other, for reproducing sound only	15	10
85232959	- - - - Other	15	10

Tariff line HS 2012	Description	MFN rate %	Category
85234912	- - - - For reproducing sound only	10	5
85238011	- - - Educational	5	10
85238019	- - - Other	15	10
85269200	- - Radio remote control apparatus	5	10
85271290	- - - Other	15	10
85271390	- - - Other	15	10
85271990	- - - Other	15	10
85272190	- - - Other	15	10
85272990	- - - Other	15	10
85279190	- - - Other	15	10
85279290	- - - Other	15	10
85279990	- - - Other	15	10
85284919	- - - - Other	15	10
85284929	- - - - Other	15	10
85285919	- - - - Other	15	10
85285929	- - - - Other	15	10
85286990	- - - Other	15	10
85287190	- - - Other	15	10
85287290	- - - Other	15	10
85287390	- - - Other	15	10
85299010	- - Cabinets and cases of wood	15	10
85318010	- - Electric bells, buzzers, door chimes, etc.	15	10
85361021	- - - Safety type, hand-operated, for a current not exceeding 600 A and a voltage not exceeding 600 V	10	10
85361022	- - - Blade type, hand-operated, for a current not exceeding 100 A and a voltage not exceeding 250 V	10	10
85362010	- - Thermo-magnetic, vacuum, air or oil types or of moulded plastic for a current not exceeding 100 A and a voltage not exceeding 250 V	10	5
85364910	- - - Surge indicators and electrical contactors	10	5

Tariff line HS 2012	Description	MFN rate %	Category
85365020	- - Single-pole switches, plate or patch types, for a voltage not exceeding 250 V	10	10
85365060	- - Magnetic starters for electric motors	10	10
85365070	- - Thermo-electric automatic switches (starters) for fluorescent lamps or fluorescent tubes	10	10
85366100	- - Lamp-holders	15	10
85367010	- - Of plastic	15	10
85367021	- - - Cast, moulded, stamped or forged, but not otherwise worked	5	10
85367029	- - - Other	15	10
85371000	- For a voltage not exceeding 1 000 V	10	10
85372000	- For a voltage exceeding 1 000 V	10	10
85381000	- Boards, panels, consoles, cabinets and other bases of heading 85.37, not equipped with their apparatus	5	5
85391000	- Sealed beam lamp units	5	5
85392100	- - Tungsten halogen	5	5
85392900	- - Other	5	5
85393190	- - - Other	5	10
85393200	- - Mercury or sodium vapour lamps; metal halide lamps	5	10
85393900	- - Other	5	10
85437091	- - - Medium- or high-frequency amplifiers; synthesizers	5	5
85442000	- Coaxial cable and other coaxial electric conductors	5	5
85443000	- Ignition wiring sets and other wiring sets of a kind used in means of transport	5	10
85444221	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	10
85444921	- - - - Wire and cables, of copper or aluminium (whether or not alloyed with silicon, magnesium and manganese), including telephone wire and cables (not lacquered, enamelled, anodized, coated with silicone or insulated with asbestos or glass fibres) other than submarine telephone cables	15	10

Tariff line HS 2012	Description	MFN rate %	Category
85444929	- - - - Other	5	10
85446000	- Other electric conductors, for a voltage exceeding 1 000 V	15	10
85481090	- - Other	5	10
87021050	- - For the transport of 10 persons, including the driver	5	10
87021060	- - For the transport of more than 10 but less than 15 persons, including the driver	5	10
87021070	- - For the transport of 15 persons or more but not more than 45 persons, including the driver	5	10
87021080	- - For the transport of more than 45 persons, including the driver	5	10
87029050	- - For the transport of 10 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	5	10
87029060	- - For the transport of more than 10 persons but less than 15 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	5	10
87029070	- - For the transport of 15 persons or more but	5	10
87029080	- - For the transport of more than 45 persons, including the driver, with spark-ignition internal combustion reciprocating piston engine	5	10
87029091	- - - Electrically powered	5	10
87029099	- - - Other	5	10
87031000	- Vehicles specially designed for travelling on snow;	20	10
87032151	- - - - Tricycles	20	10
87032152	- - - - Quads	20	10
87032160	- - - With four-wheel drive and a two range transfer case built on	15	10
87032170	- - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87032190	- - - Other	20	10
87032251	- - - - Ambulances	5	10
87032252	- - - - Hearses	20	10
87032253	- - - - With four-wheel drive and a two range transfer case built on	15	10

Tariff line HS 2012	Description	MFN rate %	Category
87032254	- - - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87032259	- - - - Other	20	10
87032261	- - - - Ambulances	5	10
87032262	- - - - Hearses	20	10
87032263	- - - - With four-wheel drive and a two range transfer case built on	15	10
87032264	- - - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87032269	- - - - Other	20	10
87032361	- - - - Ambulances	5	5
87032362	- - - - Hearses	20	5
87032363	- - - - With four-wheel drive and a two range transfer case built on	15	10
87032364	- - - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87032369	- - - - Other	20	10
87032371	- - - - Ambulances	5	5
87032372	- - - - Hearses	20	5
87032373	- - - - With four-wheel drive and a two range transfer case built on	15	10
87032374	- - - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87032379	- - - - Other	20	10
87032461	- - - - Ambulances	5	5
87032462	- - - - Hearses	20	5
87032470	- - - With four-wheel drive and a two range transfer case built on	15	10
87032480	- - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87032490	- - - Other	20	10

Tariff line HS 2012	Description	MFN rate %	Category
87033151	- - - - Ambulances	5	10
87033152	- - - - Hearses	20	10
87033153	- - - - With four-wheel drive and a two range transfer case built on	15	10
87033154	- - - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87033159	- - - - Other	20	10
87033161	- - - - Ambulances	5	10
87033162	- - - - Hearses	20	10
87033163	- - - - With four-wheel drive and a two range transfer case built on	15	10
87033164	- - - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87033169	- - - - Other	20	10
87033261	- - - - Ambulances	5	10
87033262	- - - - Hearses	20	10
87033263	- - - - With four-wheel drive and a two range transfer case	15	10
87033264	- - - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87033269	- - - - Other	20	10
87033271	- - - - Ambulances	5	10
87033272	- - - - Hearses	20	10
87033273	- - - - With four-wheel drive and a two range transfer case built on	15	10
87033274	- - - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87033279	- - - - Other	20	10
87033361	- - - - Ambulances	5	5
87033362	- - - - Hearses	20	5
87033370	- - - With four-wheel drive and a two range transfer case	15	10

Tariff line HS 2012	Description	MFN rate %	Category
87033380	- - - With room for more than 6 persons but not more than 9, including the driver, whether or not with four-wheel drive, 3 or 4 side doors, floor levelled and back doors	15	10
87033390	- - - Other	20	10
87039000	- Other	20	10
87041000	- Dumpers designed for off-highway use	5	5
87042151	- - - - Of a gross vehicle weight not exceeding 2.5 t.	10	10
87042159	- - - - Other	5	10
87042161	- - - - Of a gross vehicle weight not exceeding 2.5 t.	10	10
87042169	- - - - Other	5	10
87042171	- - - - Of a gross vehicle weight not exceeding 2.5 t.	5	10
87042179	- - - - Other	5	10
87042191	- - - - Of a gross vehicle weight not exceeding 2.5 t.	5	10
87042199	- - - - Other	5	10
87043151	- - - - Of a gross vehicle weight not exceeding 2.5 t.	10	10
87043159	- - - - Other	10	10
87043161	- - - - Of a gross vehicle weight not exceeding 2.5 t.	10	10
87043169	- - - - Other	10	10
87043171	- - - - Of a gross vehicle weight not exceeding 2.5 t.	5	10
87043179	- - - - Other	5	10
87043191	- - - - Of a gross vehicle weight not exceeding 2.5 t.	5	10
87043199	- - - - Other	5	10
87043230	- - - Tank vehicles, refrigerated vehicles and refuse collection vehicles	5	10
87043290	- - - Other	5	10
87049000	- Other	5	10
87051000	- Crane lorries	20	10
87052000	- Mobile drilling derricks	20	10
87053000	- Fire fighting vehicles	20	10

Tariff line HS 2012	Description	MFN rate %	Category
87054000	- Concrete-mixer lorries	20	5
87059000	- Other	20	5
87071000	- For the vehicles of heading 87.03	20	10
87079050	- - For the vehicles of headings 87.01, 87.02 and 87.04, other than those of subheadings 8704.21.51 and 8704.31.51	10	10
87079090	- - Other	20	10
87081000	- Bumpers and parts thereof	10	5
87082100	- - Safety seat belts	10	10
87082910	- - - Skylights kind used in the body of heading 8702	10	5
87082990	- - - Other	10	5
87083010	- - Mounted brake linings	10	5
87083090	- - Other	10	5
87084010	- - Gear boxes	10	5
87084020	- - Parts	10	10
87085010	- - Drive-axles with differential, whether or not provided with other transmission components	10	10
87085020	- - Non-driving axles and parts thereof	10	10
87085090	- - Other parts	10	10
87087000	- Road wheels, parts and accessories thereof	10	5
87088011	- - - Of a kind used on doors baggage vehicles of heading 8702	10	5
87088019	- - - Other	10	5
87088020	- - Suspension systems, other than shock-absorbers	10	10
87088090	- - - Radiators	10	10
87089110	- - - Parts	10	5
87089120	- - Silencers and exhaust pipes; parts thereof:	10	10
87089210	- - - Silencers and exhaust pipes	10	10
87089220	- - - Parts	10	10
87089300	- - Clutches and parts thereof	10	5

Tariff line HS 2012	Description	MFN rate %	Category
87089410	- - - Steering wheels, steering columns and steering boxes	10	5
87089420	- - - Parts	10	10
87089500	- - Safety airbags with inflator system; parts thereof	10	10
87089900	- - Other	10	5
87100000	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORIZED, WHETHER OR NOT FITTED WITH WEAPONS; PARTS THEREOF	10	10
87111020	- - Tricycles	10	10
87111090	- - Other	10	10
87112020	- - Tricycles	10	10
87112090	- - Other	10	10
87113020	- - Tricycles	10	10
87113090	- - Other	10	10
87114020	- - Tricycles	10	10
87114090	- - Other	10	10
87115020	- - Tricycles	10	10
87115090	- - Other	10	10
87119000	- Other	10	10
87120000	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORIZED	15	10
87141010	- - Saddles (seats)	10	10
87141090	- - Other	10	5
87149110	- Of carriages and other vehicles for disabled persons	10	10
87149190	- - - Parts	5	10
87149210	- - Wheel rims (rings) and spokes:	10	10
87149910	- - - Handles and luggage racks (whether or not for tools), of plastic	10	10
87150010	- Baby carriages	15	10
87150080	- Other	10	10

Tariff line HS 2012	Description	MFN rate %	Category
87161000	- Trailers and semi-trailers of the caravan type, for housing or camping	15	10
87162000	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	10
87163100	- - Tanker trailers and tanker semi-trailers	10	10
87163900	- - Other	10	10
87164000	- Other trailers and semi-trailers	10	10
87168010	- - Wheelbarrows and hand-carts	10	10
87168090	- - Other	10	10
88010010	- Gliders and hang gliders	5	5
88010090	- Other	5	5
88021100	- - Of an unladen weight not exceeding 2 000 kg	5	5
88021200	- - Of an unladen weight exceeding 2 000 kg	5	5
88022000	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	5	5
88023000	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	5	5
89031000	- Inflatable vessels	15	10
89039100	- - Sailboats, with or without auxiliary motor	15	10
89039200	- - Motorboats, other than outboard motorboats	15	10
89039900	- - Other	15	10
89071000	- Inflatable rafts	5	10
90013000	- Contact lenses	5	10
90019000	- Other	5	10
90041000	- Sunglasses	15	10
90049090	- - Other	15	10
90051000	- Binoculars (including prismatic binoculars)	15	10
90064000	- Instant print cameras	15	10
90065100	- - With a through-the-lens viewfinder, for roll film of a width not exceeding 35 mm	15	10

Tariff line HS 2012	Description	MFN rate %	Category
90065290	- - - Other	15	10
90065390	- - - Other	15	10
90065990	- - - Other	15	10
90066100	- - Discharge lamp (electronic) flashlight apparatus	10	10
90066910	- - - Flashbulbs, flashcubes and similar equipment	10	10
90066990	- - - Other	10	10
90071000	- Cameras:	15	10
90079100	- - For cameras	10	5
90085010	- Slide projectors	15	10
90085030	- Other fixed image projectors	15	10
90131000	- Telescopic sights for fitting to arms; periscopes; telescopes for machines, appliances or instruments of this Chapter or Section XVI	5	10
90171000	- Drafting tables and machines, whether or not automatic	5	5
90283010	- - Electro-magnetic induction supply meters, with 4, 5 or 6 terminals, for a current not exceeding 100 A	5	5
91011100	- - With mechanical display only	15	10
91011910	- - - With opto-electronic display only	15	10
91011990	- - - Other	15	10
91012100	- - Automatic	15	10
91012900	- - Other	15	10
91019100	- - Electrically operated	15	10
91019900	- - Other	15	10
91021100	- - With mechanical display only	15	10
91021200	- - With opto-electronic display only	15	10
91021900	- - Other	15	10
91022100	- - Automatic	15	10
91022900	- - Other	15	10
91029100	- - Electrically operated	15	10

Tariff line HS 2012	Description	MFN rate %	Category
91029900	- - Other	15	10
91031000	- - Electrically operated	15	10
91039000	- Other	15	10
91051100	- - Electrically operated	15	10
91051900	- - Other	15	10
91052100	- - Electrically operated	15	10
91052900	- - Other	15	10
91059100	- - Electrically operated	15	10
91059900	- - Other	15	10
91081100	- - With mechanical display only or with a device to which a mechanical display can be incorporated	5	5
91081200	- - With opto-electronic display only	5	5
91081900	- - Other	5	5
91082000	- Automatic	5	5
91089000	- Other	5	5
91091000	- - Electrically operated	5	5
91099000	- Other	5	5
91111000	- Cases of precious metal or of metal clad with precious metal	15	10
91112000	- Cases of base metal, whether or not gold- or silver-plated	10	10
91118000	- Other cases	10	10
91122000	- Cases and similar items	10	10
91131000	- Of precious metal or of metal clad with precious metal	15	10
91132000	- Of base metal, whether or not gold- or silver-plated	10	10
91139000	- Other	10	10
91141000	Springs (springs), including spirals	5	5
91143000	- Faces or dials	5	5
91144000	- Plates and bridges	5	5
91149000	- Other	5	5

Tariff line HS 2012	Description	MFN rate %	Category
92011000	- Upright pianos	10	10
92012000	- Grand pianos	10	10
92019000	- Other	10	10
92021000	- Played with a bow	10	10
92029010	- - Guitars	15	10
92029090	- - Other	10	10
92051000	- Brass-wind instruments	10	10
92059010	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	10	10
92059020	- - Accordions and similar instruments	10	10
92059030	- - Mouth organs	10	10
92059090	- - Other	10	10
92060000	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	10	10
92071000	- Keyboard instruments, other than accordions	10	10
92079000	- Other	10	10
92081000	- Musical boxes	10	10
92089000	- Other	10	10
92093000	- Musical instrument strings	5	10
92099100	- - Parts and accessories for pianos	5	10
92099200	- - Parts and accessories for the musical instruments of heading 92.02	5	5
92099400	- - Parts and accessories for the musical instruments of heading 92.07	5	5
92099910	- - - Metronomes, tuning forks and pitch pipes	5	5
92099920	- - - Mechanisms for musical boxes	5	5
92099930	- - - Parts and accessories for the musical instruments of subheading 9205.90.10	5	5
92099990	- - - Other	5	5
93011010	- - Self-propelled	20	5
93011090	- - Other	20	5

Tariff line HS 2012	Description	MFN rate %	Category
93012000	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	20	10
93019000	- Other	20	10
93020000	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 93.03 OR 93.04	20	10
93031000	- Muzzle-loading firearms	15	10
93032000	- Other sporting, hunting or target-shooting shotguns, with at least one smooth barrel	15	10
93033000	- Other sporting, hunting or target-shooting rifles	15	10
93039000	- Other	15	10
93040000	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF HEADING 93.07	15	10
93051000	- Of revolvers or pistols	15	10
93052010	- - Smooth-bore shotgun barrels	15	5
93052090	- - Other	15	5
93059100	- - Of military weapons of heading 93.01	15	10
93059900	- - Other	15	10
93062100	- - Cartridges	15	10
93062900	- - Other	15	10
93063010	- - Cartridges for riveting pistols or similar purposes, human killer guns and parts thereof	15	10
93063090	- - Other cartridges and parts thereof	15	10
93069000	- Other	15	10
93070000	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	20	10
94011000	- Seats of a kind used for aircraft	15	5
94012010	- - For Pullman type coaches	10	5
94012090	- - Other	15	5
94013000	- Swivel seats with variable height adjustment	15	5

Tariff line HS 2012	Description	MFN rate %	Category
94014000	- Seats other than garden seats or camping equipment, convertible into beds	15	10
94015100	- - Of bamboo or rattan	15	10
94015900	- - Other	15	10
94016100	- - Upholstered	15	10
94016900	- - Other	15	10
94017100	- - Upholstered	15	10
94017900	- - Other	15	10
94018000	- Other seats	15	15
94019000	- Parts	5	10
94029010	- - Medical or surgical furniture other than operating tables	10	5
94031000	- Metal furniture of a kind used in offices	15	15
94032000	- Other metal furniture	15	15
94033000	- Wooden furniture of a kind used in offices	15	15
94034000	- Wooden furniture of a kind used in kitchens	15	15
94035000	- Wooden furniture of a kind used in bedrooms	15	10
94036000	- Other wooden furniture	15	10
94037000	- Plastic furniture	15	15
94038100	- - Of bamboo or rattan	15	10
94038900	- - Other	15	10
94039010	- - Of wood	15	13
94039090	- - Other	5	5
94041000	- Mattress supports	15	10
94042100	- - Of cellular rubber or plastic, whether or not covered	15	10
94042900	- - Of other materials	15	10
94043000	- Sleeping bags	15	10
94049000	- Other	15	10
94051090	- - Other	15	10

Tariff line HS 2012	Description	MFN rate %	Category
94052000	- Electric table, desk, bedside or floor-standing lamps	15	5
94053000	- Lighting sets of a kind used for Christmas trees	15	10
94054090	- - Other	15	5
94055010	- - Of base metal	15	10
94055090	- - Other	15	10
94056000	- Illuminated signs, illuminated name-plates and similar articles	15	5
94059100	- - Of glass	5	10
94059210	- - - Diffusers	5	10
94059290	- - - Other	10	10
94059900	- - Other	10	10
94060010	- Living quarters, not equipped, of an area not exceeding 75 m2	15	10
94060090	- Other	15	10
95030010	- Tricycles, scooters, pedal cars and other wheeled toys	15	10
95030021	- - Dolls, whether or not dressed	15	10
95030022	- - Clothing, clothing accessories, footwear and headgear	15	10
95030029	- - Parts and other accessories	5	10
95030031	- - Electric trains, including tracks, signals and other accessories therefor	15	10
95030032	- - Reduced-size ('scale') model assembly kits, working or not, excluding those of subheading 9503.00.31	15	10
95030033	- - Constructional toys	15	10
95030034	- - Sets or assortments	15	10
95030039	- - Other	15	13
95030041	- - Stuffed toys	15	10
95030043	- - Other parts of stuffed toys	15	10
95030049	- - Other	15	10
95030050	- Toy musical instruments and apparatus	15	10
95030060	- Puzzles	15	10

Tariff line HS 2012	Description	MFN rate %	Category
95030070	- Other toys, put up in sets or outfits	15	10
95030080	- Other toys and models, incorporating a motor	15	10
95030090	- Other	15	10
95042010	- - Billiard tables	15	10
95042090	- - Other	10	10
95043000	- Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	15	10
95044000	- Playing cards	15	5
95045000	- Consoles, video game machines, except those of subheading 9504.30	15	5
95049000	- Other	15	10
95051000	- Articles for Christmas festivities	15	10
95059000	- Other	15	10
95061100	- - Skis	10	10
95061200	- - Ski fastenings	10	10
95061900	- - Other	10	10
95062100	- - Sailboards	10	10
95062900	- - Other	10	10
95063100	- - Golf clubs, complete	10	10
95063200	- - Balls	10	10
95063900	- - Other	10	10
95064010	- - Tables	15	10
95064090	- - Other	10	10
95065100	- - Tennis rackets, whether or not strung	10	10
95065900	- - Other	10	10
95066100	- - Tennis balls	10	10
95066200	- - Inflatable	10	13
95066900	- - Other	10	10

Tariff line HS 2012	Description	MFN rate %	Category
95067000	- Ice skates and roller skates, including skating boots with skates attached	10	10
95069100	- - Articles and equipment for general physical exercise, gymnastics or athletics	10	5
95069900	- - Other	10	10
95071000	- Fishing rods	10	10
95079000	- Other	10	10
95089000	- Other	15	10
96020020	- Moulded or carved paraffin	10	10
96020090	- Other	15	10
96031000	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	15	10
96032100	- - Toothbrushes, including dental-plate brushes	15	10
96032900	- - Other	15	10
96033000	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5	10
96034000	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	15	10
96035090	- - Other	5	10
96039020	- - Brushes of man-made materials bound together in a head	15	10
96039090	- - Other	15	10
96050000	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	15	10
96062100	- - Of plastic, not covered with textile material	5	10
96062200	- - Of base metal, not covered with textile material	5	10
96062900	- - Other	5	10
96071100	- - With teeth of base metal	10	10
96071900	- - Other	15	10
96081000	- Ballpoint pens	15	10
96082000	- Felt-tipped and other porous-tipped pens and markers	15	10

Tariff line HS 2012	Description	MFN rate %	Category
96083010	- - China ink drawing pens	10	5
96083090	- - Other	10	5
96085000	- Sets of articles from two or more of the foregoing subheadings	10	10
96086000	- Refills for ballpoint pens, comprising the ballpoint and ink-reservoir	5	10
96089100	- - Pen nibs and nib points	5	10
96091010	- - With wooden sheaths	10	10
96091090	- - Other	10	10
96099010	- - Writing or drawing chalk	10	10
96099090	- - Other	10	10
96100000	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	15	10
96110000	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING OR EMBOSSING LABELS), DESIGNED FOR OPERATING IN THE HAND; HAND-OPERATED COMPOSING STICKS AND HAND PRINTING SETS INCORPORATING SUCH COMPOSING STICKS	15	10
96121010	- - For printers for automatic data processing machines and similar printers	5	10
96121090	- - Other	15	10
96122000	- Ink-pads	5	10
96131000	- Pocket lighters, gas fuelled, non-refillable	15	5
96132000	- Pocket lighters, gas fuelled, refillable	15	10
96138020	- - Table lighters	15	10
96140020	- Pipes and pipe bowls	15	5
96140090	- Other	15	5
96151100	- - Of hard rubber or plastic	15	13
96151900	- - Other	15	10
96159000	- Other	15	10
96161000	- Scent sprays, and mounts and heads therefor	15	10
96162000	- Powder-puffs and pads for the application of cosmetics or toilet preparations	15	10

Tariff line HS 2012	Description	MFN rate %	Category
96170000	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF (OTHER THAN GLASS INNERS)	10	10
96180000	TAILORS' DUMMIES AND SIMILAR ARTICLES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	15	5
96190010	- Of plastics	15	5
96190029	- - Other	15	5
96190039	- - Other	15	5
96190040	- Of textile materials, knitted or crocheted	15	5
96190090	-- Other	15	5
97011010	- - Unframed	5	10
97011020	- - Framed	10	10
97019010	- - Unframed	5	10
97019020	- - Framed	10	10
97020000	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	10	10
97030000	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	10	10
97040000	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF HEADING 49.07	5	10
97050000	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST.	5	10
97060000	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	10	10

[i] In the case of a fiscal emergency, Guatemala may increase temporarily and automatically a duty on goods classified under tariff 2709.00.10, 2709.00.90, 2710.12.20, 2710.12.30, 2710.19.11, 2710.19.21, 2710.19.22 SAC 2012. The duty applied under such circumstances shall be no less favourable than the duty applicable for any other country during the emergency period and shall not exceed the level necessary to remedy the fiscal emergency.

Annex 2

ANNEX XXIII

TARIFF CONCESSIONS ON AGRICULTURAL PRODUCTS
GUATEMALA - ICELAND

ANNEX XXIII

TARIFF CONCESSIONS ON AGRICULTURAL PRODUCTS
GUATEMALA AND ICELAND

Section 1 – Concessions by Guatemala

1. Guatemala shall grant tariff concessions to agricultural products originating in Iceland, as specified in this Section.

2. The following staging categories listed in Table 1 to this Section, shall apply to imports from Iceland, according to the tariff concessions given by Guatemala:

(a) duties on goods listed under category "I" in Guatemala 's Schedule shall be abolished and such goods shall be duty-free on the date of entry into force of this Protocol of Accession to the Agreement;

(b) duties on goods listed under category "5" in Guatemala 's Schedule shall be removed in five equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement and such goods shall be duty-free, effective on 1 January of year five;

(c) duties on goods listed under category "10" in Guatemala 's Schedule shall be removed in ten equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement and such goods shall be duty-free, effective on 1 January of year 10;

(d) duties on goods listed under category "H1" in Guatemala's Schedule shall be subject a reduction of 50% on the basis of the tariff rate in five equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction;

(e) duties on goods listed under category "H2" in Guatemala's Schedule shall be subject a reduction of 80% on the basis of the tariff rate in ten equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction;

(f) duties on goods listed under category "H3" in Guatemala's Schedule shall be subject a reduction of 33% on the basis of the tariff rate in five equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction; and

(g) duties on goods listed under category "H4" in Guatemala's Schedule shall be subject a reduction of 75% on the basis of the tariff rate on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction;

3. For the purposes of this Section, year one means the year this Protocol of Accession to the Agreement enters into force as provided for in Article 13.6.

4. For the purposes of this Section, beginning in year two, each annual stage of tariff reduction shall become effective on 1 January of the relevant year.

5. The base rate of the import duty for goods, to which the successive reductions set out in this Section are to be applied, shall be the Most-Favoured Nation rate of the duty applied by Guatemala on 1 January 2012.

6. If at any moment after the date of entry into force of this Protocol of Accession to the Agreement, Guatemala reduces its applied Most-Favoured Nation duty on imports, that import duty shall apply if it is lower than the import duty calculated in this Section.

TABLE 1

Tariff concession schedule of Guatemala, in HS 2012

Tariff line HS 2012	Description	MFN rate	Category
0101.21.00	- - Pure-bred breeding animals	0	I
0101.29.00	- - Other	10	I
0101.30.00	- Asses	10	I
0101.90.00	- Other	10	I
0102.21.00	- - Pure-bred breeding animals	0	I
0102.31.00	- - Pure-bred breeding animals	0	I
0102.90.10	- - Pure-bred breeding animals	0	I
0103.10.00	- Pure-bred breeding animals	0	I
0104.10.10	- - Pure-bred breeding animals	0	I
0104.10.90	- - Other	10	I
0104.20.10	- - Pure-bred breeding animals	0	I
0104.20.90	- - Other	10	I
0105.11.00	- - Fowls of the species Gallus domesticus	0	I
0105.12.00	- - Turkeys (gallopavus)	0	I
0106.11.00	- - Primates	10	I
0106.12.00	- - 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)	10	I
0106.13.00	- - Camels and other camelids (Camelidae)	10	I
0106.14.00	- - Rabbits and hares	10	I
0106.19.00	- - Other	10	I
0106.20.00	- Reptiles (including snakes and sea turtles)	10	I
0106.31.00	- - Birds of prey	10	I
0106.32.00	- - Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	I
0106.33.00	- - Ostriches; emus (Dromaius novaehollandiae	10	I
0106.39.00	- - Other	10	I
0106.41.00	- - Bees	0	I
0106.49.00	- - Other	10	I
0106.90.00	- Other	10	I

Tariff line HS 2012	Description	MFN rate	Category
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15	I
0204.21.00	- - In carcasses or half-carcasses	15	I
0204.22.00	- - Other cuts with bone in	15	I
0204.23.00	- - Boneless	15	I
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15	I
0204.41.00	- - In carcasses or half-carcasses	15	I
0204.42.00	- - Other cuts with bone in	15	I
0204.43.00	- - Boneless	15	I
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	I
0206.80.00	- Other, fresh or chilled	15II	10
0206.90.00	- Other, frozen	15II	10
0208.10.00	- Of rabbits or hares	15	5
0208.30.00	- Of primates	15	I
0208.50.00	- Of reptiles (including snakes and sea turtles)	15	I
0208.60.00	- Of camels and other camelids (Camelidae)	15	I
0208.90.10	- - Frogs' legs	15	I
0208.90.90	- - Other	15	I
0210.91.00	- - Of primates	10	I
0210.92.10	- - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	I
0210.92.90	- - - Other	10	I
0210.93.00	- - Of reptiles (including snakes and sea turtles)	10	I
ex 0210.99.90	- - - Other (only Ovine)	15	5
0407.11.00	- -Of hen of specie *Gallus domesticus*	0	I
0407.19.00	- - Other	0	I
0407.29.10	- - -Of Ostrich	10	I
0407.29.90	- - - Others	15	5
0407.90.10	- -Of Ostrich	10	I
0409.00.00	**NATURAL HONEY**	15	5

Tariff line HS 2012	Description	MFN rate	Category
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	5
0501.00.00	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	5	I
0502.10.00	- Pigs', hogs' or boars' bristles and waste thereof	0	I
0502.90.00	- Other	5	I
0504.00.10	- Of bovine	5	10
0504.00.20	- Of swine, sheep or lamb	5	10
0504.00.90	- Other	5	10
0505.10.00	- Feathers of a kind used for stuffing; down	5	I
0505.90.00	- Other	5	I
0506.10.00	- Ossein and bones treated with acid	5	5
0506.90.00	- Other	5	5
0507.10.00	- Ivory; ivory powder and waste	5	I
0507.90.00	- Other	5	I
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	5	I
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0	I
0511.10.00	- Bovine semen	0	I
0511.99.10	- - - Fertilised eggs	0	I
0511.99.20	- - - Natural sponges of animal origin	5	I
0511.99.90	- - - Other	5	5
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	I
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	I

Tariff line HS 2012	Description	MFN rate	Category
0602.10.00	- Unrooted cuttings and slips	0	I
0602.20.10	- - Seedlings	10	10
0602.20.90	- - Other	0	I
0602.30.00	- Rhododendrons and azaleas, grafted or not	0	I
0602.40.00	- Roses, grafted or not	0	I
0602.90.10	- - Young vegetable or tobacco plants	10	10
0602.90.90	- - Other	0	I
0603.11.00	- - Roses	15	5
0603.12.00	- - Carnations	15	5
0603.13.00	- - Orchids	15	5
0603.14.00	- - Chrysanthemums	15	5
0603.15.00	- - - Lilies (Lilium spp.)	15	5
0603.19.10	- - - Ginger lilies	15	5
0603.19.20	- - - Bird-of-paradise flowers	15	5
0603.19.30	- - - Calla lilies	15	5
0603.19.50	- - - Sysophilia	15	5
0603.19.60	- - - Gerberas	15	5
0603.19.70	- - - Statice	15	5
0603.19.80	- - - Astromerias	15	5
0603.19.91	- - - - Agapanthus	15	5
0603.19.92	- - - - Gladioli	15	5
0603.19.93	- - - - Anthurium flowers	15	5
0603.19.94	- - - - Heliconias	15	5
0603.19.99	- - - - Other	15	5
0603.90.10	- - Flower arrangements	15	5
0603.90.90	- - Other	15	5
0604.20.10	- - Mosses and lichens	15	5
0604.20.20	- - Arrangements	15	5
0604.20.90	- - Other	15	5
0604.90.10	- - Mosses and lichens	15	5
0604.90.20	- - Arrangements	15	5
0604.90.90	- - Other	15	5
0701.10.00	- For sowing	0	I
0703.10.20	- - Shallots	15II	5
0703.20.00	- Garlic	15	10
0703.90.00	- Leeks and other alliaceous vegetables	15	5
0704.10.00	- Cauliflowers and headed broccoli	15	10
0704.20.00	- Brussels sprouts	15	5
0704.90.00	- Other	15	5
0705.11.00	- - Cabbage lettuce (head lettuce)	15	10
0705.19.00	- - Other	15	10

Tariff line HS 2012	Description	MFN rate	Category
0705.21.00	- - Witloof chicory (*Cichorium intybus var. foliosum*)	15	5
0705.29.00	- - Other	15	5
0706.10.00	- Carrots and turnips	15	10
0706.90.00	- Other	15	5
0708.10.00	- Peas (*Pisum sativum*)	15	10
0708.20.00	- Beans (*Vigna spp., Phaseolus spp.*)	15	10
0708.90.00	- Other	15	5
0709.20.00	- Asparagus	15	5
0709.30.00	- Aubergines (egg-plants)	15	5
0709.40.00	- Celery other than celeriac	15	5
0709.51.00	- - Mushrooms of the genus Agaricus	5	5
0709.59.00	- - Other	5	5
0709.60.10	- - Sweet peppers	15	10
0709.60.20	- - Chillies (Capsicum frutescens L.)	15	5
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	5
0709.91.00	- - Globe artichokes	15	I
0709.92.00	- - Olives	15	I
0709.93.10	- - - Squash	15	5
0709.93.20	- - - Pumpkins	15	5
0709.93.90	- - - Other	15	5
0709.99.10	- - - Sweet corn	15	10
0709.99.20	- - - Chayote	15	5
0709.99.30	- - - Okras	15	I
0709.99.90	- - - Other	15	5
0710.21.00	- - Peas (Pisum sativum)	15	10
0710.22.00	- - Beans (Vigna spp., Phaseolus spp.)	15	10
0710.29.00	- - Other	15	5
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	5
0710.40.00	- Sweet corn	15	10
0710.80.00	- Other vegetables	15	10
0710.90.00	- Mixtures of vegetables	15	10
0711.20.00	- Olives	0	I
0711.40.00	- Cucumbers and gherkins	15	5
0711.51.00	- - Mushrooms of the genus Agaricus	0	I
0711.59.00	- - Other	0	I
0711.90.20	- - Onions	15	10

Tariff line HS 2012	Description	MFN rate	Category
0711.90.30	- - Capers	0	I
0711.90.90	- - Others, including mixtures of vegetables	15	10
0712.20.10	- - Powdered, in containers of a net content of 5 kg or more	5	5
0712.20.90	- - Other	15	10
0712.31.00	- - Mushrooms of the genus Agaricus	5	10
0712.32.00	- - Wood ears (Auricularia spp.)	5	5
0712.33.00	- - Jelly fungi (Tremella spp.)	5	5
0712.39.00	- - Other	5	5
0712.90.10	- - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more	5	10
0712.90.20	- - Kernels of Sweet corn (Zea Mays var saccharata), for sowing	0	I
0712.90.90	- - Others, including mixtures of vegetables	15	10
0713.10.10	- - For sowing	0	I
0713.10.90	- - Other	15	5
0713.20.00	- Chickpeas	10	5
0713.31.10	- - - Of the species Vigna mungo (L.) Hepper	15	5
0713.31.90	- - - Other	15	5
0713.32.00	- - Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	30	5
0713.33.20	- - - White	20	5
0713.33.30	- - - "Ejotero" beans (*Phaseolus vulgaris*), for sowing	0	I
0713.33.40	- - - Reds	20	5
0713.33.90	- - - Others	20	5
0713.34.00	- - Bambara beans (Vigna subterranea or Voandzeia subterranea)	15	5
0713.35.00	- - Cowpeas (Vigna unguiculata)	15	5
0713.39.10	- - - Runner beans (*Phaseolus coccinius*)	15	5
0713.39.20	- - - Lima beans (*Phaseolus lunatus*)	15	5
0713.39.90	- - - Other	15	5
0713.40.00	- Lentils	15	5
0713.50.00	- Broad beans (Vicia faba var. major) horse beans (Vicia faba var. equina), and field beans (Vicia faba var. minor)	15	5
0713.60.00	- Pigeon peas (Cajanus cajan)	15	5
0713.90.00	- Other	15	5
0714.10.00	- Cassava (manioc) roots	15	5

Tariff line HS 2012	Description	MFN rate	Category
0714.20.00	- Sweet potatoes	15	5
0714.30.10	- - Cush-cush yams (Dioscorea trifida)	15	5
0714.30.20	- - White yams (Dioscorea alata)	15	5
0714.30.90	- - Other	15	5
0714.40.10	- - Dasheens (Colocasia esculenta)	15	5
0714.40.90	- - Other	15	5
0714.50.10	- - Yautia (Xanthosoma saggittifolium)	15	5
0714.50.90	- - Other	15	5
0714.90.00	- Other	15	5
0801.11.00	- - Dried	10	5
0801.12.00	- - In the inner shell (endocarp)	15	5
0801.19.00	- - Other	15	5
0801.21.00	- - In shell	15	5
0801.22.00	- - Shelled	15	5
0801.31.00	- - In shell	15	5
0801.32.00	- - Shelled	15	5
0802.11.00	- - In shell	0	I
0802.12.00	- - Shelled	0	I
0802.21.00	- - In shell	0	I
0802.22.00	- - Shelled	0	I
0802.31.00	- - In shell	15	5
0802.32.00	- - Shelled	15	5
0802.41.00	- - In shell	15	5
0802.42.00	- - Shelled	15	5
0802.51.00	- - In shell	0	I
0802.52.00	- - Shelled	0	I
0802.61.00	- - In shell	15	5
0802.62.00	- - Shelled	15	5
0802.70.00	- Kola nuts (Cola spp.)	15	5
0802.80.00	- Areca nuts	15	5
0802.90.00	- Other	15	5
0803.10.00	- Plantains	15	5
0803.90.11	- - - Fresh	15	5
0803.90.12	- - - Dried	15	5
0803.90.90	- - Other	15	5
0804.10.00	- Dates	15	5
0804.20.00	- Figs	15	5
0804.30.00	- Pineapples	15	5
0804.40.00	- Avocados	15	10
0804.50.10	- - Mangoes	15	5
0804.50.20	- - Guavas and mangosteens	15	5
0805.10.00	- Oranges	15	10

Tariff line HS 2012	Description	MFN rate	Category
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	10
0805.40.00	- Grapefruit or pomelos	15	10
0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	15	10
0805.90.00	- Other	15	10
0806.10.00	- Fresh	15	10
0806.20.00	- Dried, including raisins	0	I
0807.11.00	- - Watermelons	15	5
0807.19.00	- - Other	15	5
0807.20.00	- Papaws (papayas)	15	5
0808.10.00	- Apples	15	10[i]
0808.30.00	- Pears	15	10
0808.40.00	- Quinces	15	10
0809.10.00	- Apricots	15	10
0809.21.00	- - Sour cherries (Prunus cerasus)	15	10
0809.29.00	- - Other	15	10
0809.30.00	- Peaches, including nectarines	15	10
0809.40.00	- Plums and sloes	15	10
0810.10.00	- Strawberries	15	10
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	10
0810.30.00	- Black, white or red currants and gooseberries (other than kiwifruit)	15	10
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	15	5
0810.50.00	- Kiwi fruit	15	I
0810.60.00	- Durians	15	I
0810.70.00	- Persimmons	15	I
0810.90.10	- - Soursops (Annona muricata)	15	5
0810.90.20	- - Sweetsops (Annona squamosa)	15	5
0810.90.30	- - Passion fruit (Passiflora edulis var. flavicarpa)	15	5
0810.90.40	- - Granadillas (Passiflora edulis var. sims)	15	5
0810.90.51	- - - Red, unshelled	15	5
0810.90.52	- - - Yellow, unshelled	15	5
0810.90.53	- - - Other, unshelled	15	5
0810.90.54	- - - Shelled	15	5
0810.90.70	- - Rambutan (Nephelium lappaceum)	15	5
0810.90.90	- - Other	15	5

Tariff line HS 2012	Description	MFN rate	Category
0811.10.00	- Strawberries	15	10
0811.20.00	- Raspberries, blackberries, mulberries, loganberries and currants	15	10
0811.90.00	- Other	15	10
0812.10.10	- - Morello cherries	0	I
0812.10.90	- - Other	10	5
0812.90.10	- - Strawberries	15	10
0812.90.90	- - Other	15	10
0813.10.00	- Apricots	15	5
0813.20.00	- Plums	15	10
0813.30.10	- - In pieces	15	10
0813.30.90	- - Other	15	10
0813.40.00	- Other fruit	15	5
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15	5
0814.00.00	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	5
0901.11.10	- - - Raw, in berries	10	5
0901.11.20	- - - Parchment coffee	15	5
0901.11.30	- - - Café oro (unroasted coffee beans)	15	5
0901.11.90	- - - Other	15	5
0901.12.00	- - Decaffeinated	15	5
0901.21.00	- - Not decaffeinated	15	10
0901.22.00	- - Decaffeinated	15	10
0901.90.00	- Other	15	5
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	10
0902.20.00	- Other green tea (not fermented)	15	5
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	10
0902.40.00	- Other black tea (fermented) and other partly fermented tea	15	5
0903.00.00	MATE	15	5
0904.11.00	- - Neither crushed nor ground	10	10
0904.12.00	- - Crushed or ground	5	10

Tariff line HS 2012	Description	MFN rate	Category
0904.21.00	- - Dried, neither crushed nor ground	10	10
0904.22.00	- - Crushed or ground	5	10
0905.10.00	- Neither crushed nor ground	10	10
0905.20.00	- Crushed or ground	10	10
0906.11.00	- - Cinnamon (Cinnamomum zeylanicum Blume)	0	I
0906.19.00	- - Other	0	I
0906.20.00	- Crushed or ground	10	5
0907.10.00	- Neither crushed nor ground	0	I
0907.20.00	- Crushed or ground	0	I
0908.11.00	- - Neither crushed nor ground	0	I
0908.12.00	- - Crushed or ground	0	I
0908.21.00	- - Neither crushed nor ground	0	I
0908.22.00	- - Crushed or ground	0	I
0908.31.10	- - - Amoms	10	5
0908.31.20	- - - Cardamoms	15	5
0908.32.10	- - - Amoms	10	5
0908.32.20	- - - Cardamoms	15	5
0909.21.00	- - Neither crushed nor ground	0	I
0909.22.00	- - Crushed or ground	0	I
0909.31.00	- - Neither crushed nor ground	0	I
0909.32.00	- - Crushed or ground	0	I
0909.61.10	- - - Seeds os anise or badian	0	I
0909.61.20	- - - Seeds of caraway	10	5
0909.61.30	- - - Seeds of fennel; juniper berries	10	5
0909.62.10	- - - Seeds os anise or badian	0	I
0909.62.20	- - - Seeds of caraway	10	5
0909.62.30	- - - Seeds of fennel; juniper berries	10	5
0910.11.10	- - - Dried	10	5
0910.11.90	- - - Other	10	5
0910.12.10	- - - Dried	10	5
0910.12.90	- - - Other	10	5
0910.20.00	- Saffron	10	5
0910.30.00	- Turmeric (curcuma)	10	5
0910.91.00	-.-.Mixtures referred to in note 1 b) to this Chapter	10	10
0910.99.10	- - - Thyme	10	10
0910.99.20	- - - Bay leaves	10	10
0910.99.30	- - - Curry	10	5
0910.99.90	- - - Others	10	10
1001.11.00	- - Seed	0	I
1001.19.00	- - Other	0	I
1001.91.00	- - Seed	0	I

Tariff line HS 2012	Description	MFN rate	Category
1001.99.00	- - Other	0	I
1002.10.00	- Seed	0	I
1002.90.00	- Other	0	I
1003.10.00	- Seed	0	I
1003.90.00	- Other	0	I
1004.10.00	- Seed	0	I
1004.90.00	- Other	0	I
1005.10.00	- Seed	0	I
1005.90.10	- - Popcorn (Zea mays everta)	0	I
1007.10.00	- Seed	0	I
1008.10.00	- Buckwheat	15	5
1008.21.00	- - Seed	0	I
1008.29.00	- - Other	15	5
1008.30.00	- Canary seed	0	I
1008.40.00	- Fonio (Digitaria spp.)	15	5
1008.50.00	- Quinoa (Chenopodium quinoa)	15	5
1008.60.00	- Triticale	15	5
1008.90.00	- Other cereals	15	5
1103.13.10	- - - Pregelatinised meal (for example meal used as additive in the brewing industry)	0	I
1103.19.10	- - - Of oats	0	I
1103.19.90	- - - Other	0	I
1104.19.10	- - - Of barley	0	I
1104.22.11	- - - - Stabilized by heat treatment for enzyme inactivation	0	I
1104.22.19	- - - - Other	0	I
1104.29.10	- - - Of barley	0	I
1105.10.00	- Flour, meal and powder	0	I
1105.20.10	- - Flakes and granules	0	I
1106.10.00	- Of the vegetables of heading 07.13	10	5
1106.20.00	- Of sago or of roots or tubers of heading 07.14	10	5
1106.30.00	- Of the products of Chapter 8	0	I
1107.10.00	- Not roasted	0	I
1107.20.00	- Roasted	0	I
1108.11.00	- - Wheat starch	0	I
1108.12.00	- - Maize (corn) starch	0	I
1108.13.00	- - Potato starch	0	I
1108.14.00	- - Manioc (cassava) starch	0	I
1108.20.00	- Inulin	0	I
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0	I

Tariff line HS 2012	Description	MFN rate	Category
1201.10.00	- For sowing	0	I
1201.90.00	- Other	0	I
1202.30.00	- For sowing	0	I
1202.41.00	- - In shell	10	5
1202.42.00	- - Shelled, whether or not broken	10	5
1203.00.00	COPRA	5	I
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0	I
1205.10.10	- - For sowing	0	I
1205.10.90	- - Other	0	I
1205.90.10	- - For sowing	0	I
1205.90.90	- - Other	0	I
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0	I
1207.10.10	- - For sowing	0	I
1207.10.90	- - Other	5	5
1207.21.00	- - For sowing	0	I
1207.29.00	- - Other	0	I
1207.30.00	- Castor oil seeds	0	I
1207.40.10	- - In shell	0	I
1207.40.20	- - Shelled	0	I
1207.50.00	- Mustard seeds	0	I
1207.60.00	- Safflower (Carthamus tinctorius) seeds	0	I
1207.70.00	- Melon seeds	0	I
1207.91.00	- - Poppy seeds	0	I
1207.99.00	- - Other	0	I
1208.10.00	- Of soybeans	5	5
1208.90.00	- Other	5	5
1209.10.00	- Sugar beet seed	0	I
1209.21.00	- - Of lucerne (alfalfa)	0	I
1209.22.00	- - Of clover (Trifolium spp.)	0	I
1209.23.00	- - Of fescue	0	I
1209.24.00	- - Of Kentucky blue grass (Poa pratensis L.)	0	I
1209.25.00	- - Of rye grass (Lolium multiflorum Lam., Lolium perenne L.)	0	I
1209.29.10	- - - Beet seeds, other than sugar beet seed	0	I
1209.29.20	- - - Timothy grass (Phleum pratensis) seed	0	I
1209.29.90	- - - Other	0	I

Tariff line HS 2012	Description	MFN rate	Category
1209.30.10	- - Of petunia	0	I
1209.30.90	- - Other	0	I
1209.91.00	- - Vegetable seeds	0	I
1209.99.00	- - Other	0	I
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	0	I
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	I
1211.20.00	- Ginseng roots	0	I
1211.30.00	- Coca leaves	0	I
1211.40.00	- Poppy straw	0	I
1211.90.10	- - Raicilla or ipecacuana	0	I
1211.90.20	- - Liquorice roots	0	I
1211.90.90	- - Other	0	I
1212.21.00	- - Fit for human consumption	0	I
1212.29.00	- - Other	0	I
1212.91.00	- - Sugar beet	0	I
1212.92.10	- - - Seeds	0	I
1212.92.90	- - - Other	0	I
1212.93.00	- - Sugar cane	10	5
1212.94.00	- - Chicory roots	0	I
1212.99.30	- - - Apricot, peach (including nectarine) or plum stones and kernels	0	I
1212.99.90	- - - Other	0	I
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	5	5
1214.10.00	- Lucerne (alfalfa) meal and pellets	5	5
1214.90.00	- Other	5	10
1301.20.00	- Gum arabic	0	I
1301.90.10	- - Lac	0	I
1301.90.90	- - Other	0	I
1302.11.00	- - Opium	0	I
1302.12.00	- - Of liquorice	0	I
1302.13.00	- - Of hops	0	I
1302.19.10	- - - For medicinal use	0	I
1302.19.20	- - - For insecticidal, fungicidal or similar uses	0	I
1302.19.30	- - - Juices and extracts of pyrethrum or of roots containing rotenone	0	I

Tariff line HS 2012	Description	MFN rate	Category
1302.19.90	- - - Other	0	I
1302.20.00	- Pectic substances, pectinates and pectates	0	I
1302.31.00	- - Agar-agar	0	I
1302.32.00	-- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified	0	I
1302.39.00	- - Other	0	I
1401.10.00	- Bamboos	5	I
1401.20.00	- Rattans	0	I
1401.90.10	- - Osier	0	I
1401.90.20	- - Reeds	0	I
1401.90.90	- - Other	0	I
1404.20.00	- Cotton linters	0	I
1404.90.10	- - Vegetable materials of a kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials	0	I
1404.90.20	- - Vegetable materials of a kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles	5	I
1404.90.31	- - - Annatto (achiote)	15	5
1404.90.39	- - - Other	5	5
1404.90.90	- - Other	5	5
1502.10.00	- Tallow	0	I
1502.90.00	- Other	0	I
1503.00.90	- Other	0	I
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN	0	I
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	10	10
1507.10.00	- Crude oil	0II	I
1508.10.00	- Crude oil	5	10
1509.10.00	- Virgin	10	5
1509.90.00	- Other	10	5

Tariff line HS 2012	Description	MFN rate	Category
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	5
1512.11.00	- - Crude oils	0II	I
1512.21.00	- - Crude oil, whether or not gossypol has been removed	0II	I
1514.11.00	- - Crude oils	0II	I
1514.91.00	- - Crude oils	0II	I
1515.11.00	- - Crude oils	5	10
1515.19.00	- - Other	5	10
1515.21.00	- - Crude oils	0II	I
1515.30.00	- Castor oil and its fractions	0II	I
1515.50.00	- Sesame oil and its fractions	15	10
1515.90.10	- - Others aceites secantes	0II	I
1515.90.20	- - Jojoba oil and its fractions	0II	I
1515.90.30	- - Tung oil and its fractions	0II	I
1515.90.90	- - Others	15	10
1517.90.20	- - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products	0	I
1518.00.10	- Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds	0	I
1518.00.90	- Other	5	10
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	5	10
1521.10.00	- Vegetable waxes	5	5
1521.90.00	- Other	5	5
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	10	10
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	I
1702.19.00	- - Other	0	I
1702.30.11	- - - Chemically pure glucose	0	I
1702.30.12	- - - Glucose syrup	0	I

Tariff line HS 2012	Description	MFN rate	Category
1702.50.00	- Chemically pure fructose	0II	I
1702.90.10	- - Chemically pure maltose	0II	I
1702.90.20	- - Other sugars and other sugar syrups, excluding sucrose syrup or caramel	0II	I
1704.10.00	- Chewing gum, whether or not sugar-coated	15	H2
1704.90.00	- Other	15	H2
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	5	5
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	5	5
1803.10.00	- Not defatted	10	5
1803.20.00	- Wholly or partly defatted	10	5
1804.00.00	COCOA BUTTER, FAT AND OIL	10	5
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	10	10
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	15	10
1806.20.10	- - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products	0	I
1806.20.90	- - Other	15	H4
1806.31.00	- - Filled	15	H4
1806.32.00	- - Not filled	15	H4
1806.90.00	- Other	15	H4
1901.10.11	- - - For infant feeding (“infant formula”)	0	I
1901.10.19	- - - Other	0	I
1901.10.20	- - Preparations for infant feeding (“infant formula”) other than those included in tariff subdivision 1901.10.11	0	I
1901.10.90	- - Other	10	H1
1901.90.10	- - Malt extract	0	I
1901.90.20	- - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	I
1901.90.90	- - Other	15	10
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	15	I

Tariff line HS 2012	Description	MFN rate	Category
1902.40.00	- Couscous	15	I
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS	15	I
1904.10.10	- - Rice flour pellets	0II	I
Ex. 1904.10.90	- - Others (Only Muesli)	15	I
1904.30.00	- Bulgur wheat	15	I
1905.10.00	- Crispbread called “knäckebrot”	15	10
1905.20.00	- Gingerbread and the like	15	10
2001.10.00	- Cucumbers and gherkins	15	10
2001.90.10	- - Elotitos (young maize (corn) kernels)	15	5
2001.90.20	- - Onions	15	10
2001.90.90	- - Other	15	10
2002.10.00	- Tomatoes, whole or in pieces	15	10
2002.90.10	- - Tomato concentrate	0	I
2002.90.90	- - Other	15	5
2003.10.00	- Mushrooms of the genus Agaricus	10	10
2003.90.10	- - Truffles	15	I
2003.90.90	- - Other	10	10
2004.90.00	- Other vegetables and mixtures of vegetables	15	10
2005.10.00	- Homogenized vegetables	15	10
2005.40.00	- Peas (Pisum sativum)	15	10
2005.60.00	- Asparagus	15	10
2005.70.00	- Olives	15	5
2005.80.00	- Sweet corn (Zea mays var. Sac charata)	15	10
2005.91.00	- - Bamboo shoots	15	I
2005.99.00	- - Other	15	10
2006.00.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	15	10
2007.10.00	- Homogenized preparations	15	5
2007.91.00	- - Citrus fruit	15	10
2007.99.10	- - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more	0	I

Tariff line HS 2012	Description	MFN rate	Category
2007.99.90	- - - Other	15	10
2008.11.10	- - - Butter	15	5
2008.11.90	- - - Other	15	10
2008.19.10	- - - Almond, hazelnut or other nut pastes, not containing added sugar	5	5
2008.20.00	- Pineapples	15	5
2008.30.00	- Citrus fruit	15	10
2008.40.00	- Pears	15	10
2008.50.00	- Apricots	15	10
2008.60.00	- Cherries	15	10
2008.70.00	- Peaches, including nectarines	15	10
2008.91.00	- - Palm hearts	15	5
2008.93.00	- - red cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*)	15	10
2009.11.00	- - Frozen	15II	10
2009.19.10	- - - Concentrated juice	0II	I
2009.19.90	- - - Others	15	10
2009.21.00	-- Of a Brix value not exceeding 20	15	10
2009.29.10	**- - - concentrated juice**	5	10
2009.29.90	**- - - Others**	15	10
2009.31.00	- - Of a Brix value not exceeding 20	15	10
2009.39.00	- - Other	15	10
2009.69.10	- - - Concentrated juice, whether or not frozen	0	I
2009.69.20	- - - Grape must	0	I
2009.79.10	- - - Concentrated juice, whether or not frozen	0	I
2009.81.00	- - red cranberries (*Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea*)	15	10
2009.89.10	- - - Juice concentrate, pear, quince, apricot (apricot, apricot), cherry, peach (peach), plum or sloe, even frozen	0	I
2101.11.00	- - Extracts, essences and concentrates	15	10
2101.12.00	- - Preparations with a base of these extracts, essences or concentrates or with a base of coffee	15	10
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a base of these extracts, essences or concentrates, or with a base of tea or maté	15	5
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	5

Tariff line HS 2012	Description	MFN rate	Category
2102.10.10	- - Culture yeasts	0	I
2102.20.00	- Inactive yeasts; other dead single-cell micro-organisms	0	I
2103.10.00	- Soy sauce	15	10
2103.30.10	- - Mustard flour	5	I
2103.30.20	- - Prepared mustard	15	10
2104.20.00	- Homogenized composite food preparations	15	10
2106.10.00	- Protein concentrates and textured protein substances	0	I
2106.90.10	- - Vegetable protein hydrolysates	0	I
2106.90.20	- - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	10
2106.90.30	- - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	0	I
2106.90.40	- - Improvers for bread-making	10	10
2106.90.50	- - Autolyzed yeasts (yeast extracts)	5	10
2106.90.71	- - - Preparations for infant feeding (“infant formula”), packaged for retail sale	0	I
2106.90.79	- - - Other	10	10
2106.90.80	- - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products, in containers holding more than 2 kg	0	I
2106.90.91	- - - Preparation for the food industry of a stabiliser/emulsifier type	0	I
2106.90.99	- - - Other	15	I
2201.90.00	- Other	15	H3
2208.70.00	- Liqueurs	30II	5
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	15	10
2302.50.00	- Of leguminous plants	5	5
2303.10.10	- - Of maize (corn) including the commercially called maize gluten	0	I
2303.10.90	- - Other	5	5

Tariff line HS 2012	Description	MFN rate	Category
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5	5
2303.30.00	- Brewing or distilling dregs and waste	5	5
2304.00.10	- Flour	5II	5
2304.00.90	- Other	5	5
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	5	5
2306.10.00	- Of cotton seeds	5	5
2306.20.00	- Of linseed	5	5
2306.30.00	- Of sunflower seeds	5	5
2306.41.00	- - Rape or colza seeds with a low erucic acid content	5	5
2306.49.00	- - Other	5	5
2306.50.00	- Of coconut or copra	5	5
2306.60.00	- Of palm nuts or kernels	5	5
2306.90.10	- - Of maize (corn) germ	5	5
2306.90.90	- - Others	5	5
2307.00.00	WINE LEES; ARGOL	5	5
2308.00.10	- Acorns and horse-chestnuts	5	5
2308.00.90	- Other	5	5
2309.90.30	- - Forage preparations with molasses or sugar added	10	10
2309.90.41	- - - Containing antibiotics or vitamins, whether or not intermixed	0	I
2309.90.49	- - - Other	5	10
2401.10.10	- - Virginia	5	10
2401.10.20	- - Burley	5	10
2401.10.30	- - Turkish (oriental)	0	I
2401.10.90	- - Other	5	5
2401.20.10	- - Virginia	5	10
2401.20.20	- - Burley	5	10
2401.20.30	- - Turkish (oriental)	0	I
2401.20.90	- - Other	5	5
2401.30.10	- - Virginia	5	10
2401.30.20	- - Burley	5	10
2401.30.30	- - Turkish (oriental)	0	I
2401.30.90	- - Other	5	5

Tariff line HS 2012	Description	MFN rate	Category
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15	10
2402.20.00	- Cigarettes containing tobacco	20II	10
2402.90.00	- Other	15	10
2403.11.00	- -- - Snuff for hookah mentioned in Subheading Note 1 to this Chapter	15	10
2403.19.10	- - - Sting snuff, for cigarettes	15	10
2403.19.90	- - - Others	15	10
2403.91.00	- - “Homogenized” or “reconstituted” tobacco	0	I
2403.99.00	- - Other	5	10
3301.90.00	- Other	0	I
3501.10.00	- Casein	0	I
3501.90.00	- Other	5	10
3502.11.00	- - Dried	0	I
3502.19.00	- - Other	0	I
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	0	I
3502.90.00	- Other	0	I
3505.10.20	- - Pregelatinised or esterified starch	0	I
3505.10.90	- - Other	5	5
3505.20.00	- Glues	10	5
3809.10.00	- With a basis of amylaceous substances	5	5
3823.11.00	- - Stearic acid	0	I
3823.12.00	- - Oleic acid	0	I
3823.13.00	- -Tall oil fatty acids	0	I
3823.19.00	- - Other	0	I
3823.70.00	- Industrial fatty alcohols	0	I

[i] Guatemala shall continue to apply the charge to the imports established in the Cooperation Fund to the National Deciduous Fruticulture Law, Decree No.15-2007 of the Congress of the Republic of Guatemala and its reforms.

Section 2 - Concessions by Iceland

The following terms and conditions shall apply to the tariff concessions granted by Iceland on agricultural products in Table 1 to this Section.

1. Iceland shall apply for Guatemala the customs duties as set out in column 5.

2. For originating products classified under the tariff lines identified as "PAP" (Processed Agricultural Products) in column 4, the following provisions shall apply:

(a) In order to take account of differences in the cost of the agricultural raw materials incorporated into products identified as processed agricultural products ("PAP"), the Agreement does not preclude the levying, upon import, of a duty, unless otherwise specified in column 5 in Table 1 to this Section.

(b) Duties levied by the Parties upon import shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

(c) Subject to the provisions laid down in paragraph 2 (a) and (b), Iceland shall accord for products identified as PAP, originating in Guatemala, treatment no less favourable than that accorded to the European Union.

(d) Iceland shall publish the applicable import duties for processed agricultural products on the web site of the EFTA Secretariat.

TABLE 1

Tariff concession schedule of Iceland, in HS 2012

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
0403	**Buttermilk, curdled milk and cream, yoghurt, 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:**				
	- Yoghurt:				
0403.1011	-- Containing cocoa	30	61	PAPS	*
0403.1012	-- Containing fruit or nuts	30	61	PAPS	*
0403.1013	-- Flavoured, n.e.s	30	61	PAPS	*
	-- Beverage yogurt:				
0403.1021	--- Containing cocoa	30	61	PAPS	*
0403.1022	--- Containing fruit or nuts	30	61	PAPS	*
0403.1023	--- Flavoured, n.e.s.	30	61	PAPS	*
	- Other:				
0403.9011	-- Containing cocoa	30	53	PAPS	*
0403.9012	-- Containing fruit or nuts	30	53	PAPS	*
0403.9013	-- Flavoured, n.e.s.	30	53	PAPS	*
	-- Beverages:				
0403.9021	--- Containing cocoa	30	53	PAPS	*
0403.9022	--- Containing fruit or nuts	30	53	PAPS	*
0403.9023	--- Flavoured, n.e.s.	30	53	PAPS	*
0501.0000	**Human hair, unworked, whether or not washed or scoured; waste of human hair**	0		PAPS	FREE
0502	**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:**				
0502.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof	0		PAPS	FREE
0502.9000	- Other	0		PAPS	FREE
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:**				
	- Feathers of a kind used for stuffing; down:				
0505.1001	-- Feathers	0		PAPS	FREE
0505.1002	-- Eider down, cleaned	0		PAPS	FREE
0505.1003	-- Other down	0		PAPS	FREE
0505.1009	-- Other	0		PAPS	FREE
0505.9000	- Other	0		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
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:**				
	- Ivory; ivory powder and waste:				
0507.1001	-- Whale teeth	0		PAPS	FREE
0507.1009	-- Other	0		PAPS	FREE
	- Other				
0507.9001	-- Whalebone	0		PAPS	FREE
0507.9002	-- Bird's claws	0		PAPS	FREE
0507.9003	-- Sheep horns	0		PAPS	FREE
0507.9004	-- Bovine horns	0		PAPS	FREE
0507.9009	-- Other	0		PAPS	FREE
0508.0000	**Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape powder and waste thereof**	0		PAPS	FREE
0510.0000	**Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved**	0		PAPS	FREE
0601	**Bulbs, tubers, tuberous roots, corms, crowns and rhi-zomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212:**				
	- Bulbs, tubers, tuberous roots, corms, crowns and rhi-zomes, dormant:				
0601.1010	-- Hyacinths	0		BAPS	FREE
0601.1020	-- Narcissi	0		BAPS	FREE
0601.1030	-- Tulips	0		BAPS	FREE
0601.1040	-- Gladioli	0		BAPS	FREE
0601.1090	-- Other	0		BAPS	FREE
	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:				
	-- Chircory plants and roots:				
0601.2011	-- Chicory plants	30	265	BAPS	FREE
0601.2012	-- Chicory roots	0		BAPS	FREE
	-- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower:				
	--- Potted plants in growth:				
0601.2031	---- Hyacinths	30	480	BAPS	FREE
0601.2032	----- Narcissi	30	480	BAPS	FREE
0601.2033	---- Tulips	30	480	BAPS	FREE
0601.2034	---- Gladioli	30	480	BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
0601.2035	----- Orchids	30	480	BAPS	FREE
0601.2039	---- Other				
	--- Potted plants in flower:				
0601.2041	---- Hyacinths	30	480	BAPS	FREE
0601.2042	---- Narcissi	30	480	BAPS	FREE
0601.2043	---- Tulips	30	480	BAPS	FREE
0601.2044	---- Gladioli	30	480	BAPS	FREE
0601.2045	---- Orchids	30	480	BAPS	FREE
0601.2049	---- Other	30	480	BAPS	FREE
0601.2090	--- Other	30	265	BAPS	FREE
ex0602	**Other live plants (including their roots), cuttings and slips; mushroom spawn:**				
0602.1000	- Unrooted cuttings and slips	0	270	BAPS	FREE
0602.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruits or nuts	30	200	BAPS	FREE
0602.3000	- Rhododendrons and azaleas, grafted or not	30	200	BAPS	FREE
	- Roses, grafted or not:				
0602.4010	-- In retail packings	30	200	BAPS	FREE
0602.4090	-- Other:	30	200	BAPS	FREE
	- Other				
0602.9010	-- Mushroom spawn (Mycelium)	0		BAPS	FREE
0602.9020	-- Pineapple trees	30	200	BAPS	FREE
0602.9030	-- Vegetable plants and strawberry plants	30	200	BAPS	FREE
	-- Other:				
	--- Outdoor plants:				
	---- Trees, shrubs and bushes:				
0602.9041	----- Forest trees	30	200	BAPS	FREE
	----- Other:				
0602.9045	------ Slips, rooted, and young growth	30	200	BAPS	FREE
0602.9049	------ Other	30	200	BAPS	FREE
	---- Other outdoor plants:				
0602.9051	----- Perennial plantlike plants	30	200	BAPS	FREE
0602.9059	----- Other	30	200	BAPS	FREE
	--- Indoor plants:				
	---- Slips, rooted, and young growth, excluding cacti:				
	– – – – Flowering plants with buds or flowers, excluding cacti:				
0602.9071	----- For continued cultivation in nurseries for not less than two months	30	200	BAPS	FREE
0602.9079	---- Other:	30	200	BAPS	FREE
	---- Flowering plants with buds or flowers, excluding cacti:				
0602.9092	----- Other	30	200	BAPS	FREE
	---- Other:				
0602.9099	----- Other	30	200	BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
ex0603	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:**				
	- Fresh:				
	-- Carnations:				
0603.1201	--- Imported from 1 December to 30 April	30	95	BAPS	FREE
0603.1300	-- Orchids	30	95	BAPS	FREE
0603.1901	-- Of the genera Protea, Banksia, Leucadendron and Brunia	30	95	BAPS	FREE
0603.1902	-- Cut branches with berries or fruit on, not edible, of the genera: Ligustrum, Callicarpa, Gossypium, Hypericum, Ilex og Symphoricarpos	30	95	BAPS	FREE
0603.1903	-- Forsythia	30	95	BAPS	FREE
	--- Spider flowers (Grevillea), flamingo flowers or tail flowers (Anthurium),wonder flowers or chincher chee (Ornithogalum) and bird of paradise (Strelitzia):				
0603.1904	---- Imported from 1 December to 30 April	30	95	BAPS	FREE
0603.9000	- Other	30	95	BAPS	FREE
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, dries, dyed, bleached, impregnated or otherwise prepared:**				
	- Fresh:				
0604.2010	-- Mosses	0		BAPS	FREE
0604.2020	-- Lichens	0		BAPS	FREE
0604.2030	-- Christmas trees, without roots	30	650	BAPS	FREE
0604.2040	-- Christmas tree branches	30	50	BAPS	FREE
0604.2090	-- Other	30	50	BAPS	FREE
	- Other:				
0604.9010	-- Reindeer moss (Cladonia rangiferina) and other mosses, dried, dyed, impregnated or otherwise prepared	0		BAPS	FREE
0604.9020	-- Lichens	0		BAPS	FREE
0604.9090	-- Other	30	50	BAPS	FREE
0702	**Tomatoes, fresh or chilled:**				
0702.0001	- Imported from 1 November to 15 March	30	198	BAPS	FREE
0702.0002	- Imported at other time	30	198	BAPS	FREE
0703	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled:**				
	- Onions and shallots:				
0703.1001	-- Onions	30		BAPS	FREE
0703.1009	-- Shallots	30		BAPS	FREE
0703.2000	- Garlic	30		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	- Leeks and other alliaceous vegetables:				
0703.9001	-- Leeks (*Allium porrum*)	30	227	BAPS	FREE
0703.9009	-- Other	30		BAPS	FREE
ex0704	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled:**				
0704.2000	- Brussels sprouts	30	215	BAPS	FREE
	- Other:				
0704.9005	-- Curly kale (*brassica oleracea acepjala*)	30	196	BAPS	FREE
0704.9009	-- Other	30	196	BAPS	FREE
0705	**Lettuce***(lactuca sativa)* and chicory *(Cichorium spp.)*, **fresh or chilled:**				
	- Lettuce:				
	-- Cabbage lettuce (head lettuce)				
	--- Iceberg lettuce:				
0705.1111	---- Imported from 1 November to 15 March	30	194	BAPS	FREE
0705.1112	---- Importation at other time	30	194	BAPS	FREE
	--- Other:				
0705.1191	---- Imported from 1 November to 15 March	30	194	BAPS	FREE
0705.1199	---- Imported at other time	30	194	BAPS	FREE
0705.1900	-- Other	30	194	BAPS	FREE
	- Chicory:				
0705.2100	-- Witloof chicory *(Cichorium intybus var. foliosum)*	30	194	BAPS	FREE
0705.2900	-- Other	30	194	BAPS	FREE
ex0706	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled:**				
0706.9009	- Other	30	136	BAPS	FREE
0707	**Cucumbers and gherkins, fresh or chilled**:				
	- Imported from 1 November to 15 March:				
0707.0011	-- Cucumbers	30	197	BAPS	FREE
0707.0012	-- Gherkins	30	197	BAPS	FREE
	- Imported at other time:				
0707.0021	-- Cucumbers	30	197	BAPS	FREE
0707.0022	-- Gherkins	30	197	BAPS	FREE
0708	**Leguminous vegetables, shelled or unshelled, fresh or chilled:**				
0708.1000	- Peas *(Pisum sativum)*	25		BAPS	FREE
0708.2000	- Beans *(Vigna spp., Phaseolus spp.)*	25		BAPS	FREE
0708.9000	- Other leguminous vegetables	25		BAPS	FREE
ex0709	**Other vegetables, fresh or chilled:**				
0709.2000	- Asparagus	30		BAPS	FREE
0709.3000	- Aubergines (egg-plants)	30	116	BAPS	FREE
	- Mushrooms and truffles:				
	-- Other				
0709.5901	--- Truffles	30		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	- Fruits of the genus *Capsicum* or of the genus *Pimenta:*				
0709.6001	-- Pimento	30		BAPS	FREE
	-- Peppers:				
0709.6002	--- Imported from 1 November to 15 March	30	397	BAPS	FREE
	--- Imported at other dates:				
0709.6003	---- Green peppers	30	397	BAPS	FREE
0709.6004	---- Other peppers	30	397	BAPS	FREE
0709.6009	-- Other	30	397	BAPS	FREE
0709.7000	- Spinach, New Zealand spinach and orache spinache (garden spinach)	20		BAPS	FREE
	- Other:				
0709.9100	-- Globe artichokes	30		BAPS	FREE
0709.9200	-- Olives	30		BAPS	FREE
	-- Other:				
	-- Pumpkins, squash and gourds (Cucurbita spp.):				
0709.9301	--- Squash	30	397	BAPS	FREE
0709.9309	--- Other	30	385	BAPS	FREE
0709.9901	--- Sweet corn	30		BAPS	FREE
0709.9902	--- Parsley (percille)	30	227	BAPS	FREE
0709.9909	--- Other	30	385	BAPS	FREE
ex0710	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen:**				
	- Leguminous vegetables, shells or unshelled:				
0710.2100	-- Peas *(Pisum sativum)*	30		BAPS	FREE
0710.2200	-- Beans *(Vigna spp., Phaseolus spp.)*	30		BAPS	FREE
0710.2900	-- Other	30		BAPS	FREE
0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	30		BAPS	FREE
0710.4000	- Sweet corn	30		PAPS	FREE
	- Other vegetables:				
	-- Peppers:				
0710.8001	--- Imported from 1 November to 15 March	30		BAPS	FREE
0710.8002	--- Imported at other times	30		BAPS	FREE
0710.8003	-- Onions	30		BAPS	FREE
0710.8009	-- Other	30		BAPS	FREE
0710.9000	- Mixtures of vegetables	30		BAPS	FREE
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:**				
0711.2000	- Olives	30		BAPS	FREE
0711.4000	- Cucumbers and gherkins	30		BAPS	FREE
	- Mushrooms and truffles:				
0711.5100	-- Mushrooms of the genus Agaricus	30		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
0711.5900	-- Other	30		BAPS	FREE
	- Other vegetables; mixtures of vegetables:				
0711.9001	-- Potatoes	30		BAPS	FREE
0711.9002	- Sweet corn	30		PAPS	FREE
0711.9003	-- Onions	30		BAPS	FREE
0711.9009	-- Other	30		BAPS	FREE
0712	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:**				
0712.2000	- Onions	30		BAPS	FREE
	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:				
0712.3100	-- Mushrooms of the genus Agaricus	30		BAPS	FREE
0712.3200	-- Wood ears (Auricularia spp.)	30		BAPS	FREE
0712.3300	-- Jelly fungi (Tremella spp.)	30		BAPS	FREE
0712.3900	-- Other	30		BAPS	FREE
	- Other vegetables; mixtures of vegetables:			BAPS	
0712.9001	-- Sweet corn, tomatoes and carrots, excluding mixtures of vegetables	30		BAPS	FREE
0712.9002	-- Potatoes, whether or not cut or sliced, but not further prepared	30		BAPS	FREE
0712.9009	-- Other	30		BAPS	FREE
0713	**Dried leguminous vegetables, shelled, whether or not skinned or split:**				
0713.1000	- Peas (*Pisum sativum*)	0		BAPS	FREE
0713.2000	- Chickpeas (garbanzos)	0		BAPS	FREE
	- Beans (*Vigna spp., Phaseolus spp.*):			BAPS	
0713.3100	-- Beans of the species *Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek*	0		BAPS	FREE
0713.3200	-- Small red (Adzuki) beans (*Phaseolus or Vigna angularis*)	0		BAPS	FREE
0713.3300	-- Kidney beans, including white pea beans (*Phaseolus vulgaris*)	0		BAPS	FREE
0713.3400	-- Bambara beans (Vigna subterranea or Voandzeia subterranea)	0		BAPS	FREE
0713.3500	-- Cow peas (Vigna unguiculata)	0		BAPS	FREE
0713.3900	-- Other	0		BAPS	FREE
0713.4000	- Lentils	0		BAPS	FREE
0713.5000	- Broad beans (*Vicia faba var. major*) and horse beans (*Vicia faba var. equina, Vicia faba var. minor*)	0		BAPS	FREE
0713.6000	- Pigeon peas (Cajanus cajan)	0		BAPS	FREE
0713.9000	- Other	0		BAPS	FREE
0714	**Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith:**				
0714.1000	- Manioc (cassava)	30		BAPS	FREE
0714.2000	- Sweet potatoes	30		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
0714.3000	- Ymas (Dioscorea spp.)	30		BAPS	FREE
0714.4000	- Taro (Colocasia)	30		BAPS	FREE
0714.5000	- Yautia (Xanthosoma spp.)	30		BAPS	FREE
0714.9000	- Other	30		BAPS	FREE
0801	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled:**				
	- Coconuts:				
0801.1100	-- Desiccated	0		BAPS	FREE
0801.1200	-- In the inner shell (endocarp)	0		BAPS	FREE
0801.1900	-- Other	0		BAPS	FREE
	- Brazil nuts:				
0801.2100	-- In shell	0		BAPS	FREE
0801.2200	-- Shelled	0		BAPS	FREE
	- Cashew nuts:				
0801.3100	-- In shell	0		BAPS	FREE
0801.3200	-- Shelled	0		BAPS	FREE
0802	**Other nuts, fresh or dried, whether or not shelled or peeled:**				
	- Almonds:				
0802.1100	-- In shell	0		BAPS	FREE
0802.1200	-- Shelled	0		BAPS	FREE
	- Hazelnuts or filberts *(Corylus spp.):*				
0802.2100	-- In shell	0		BAPS	FREE
0802.2200	-- Shelled	0		BAPS	FREE
	- Walnuts:				
0802.3100	-- In shell	0		BAPS	FREE
0802.3200	-- Shelled	0		BAPS	FREE
	-Chestnuts (Castanea spp.):				
0802.4100	-- In shell	0		BAPS	FREE
0802.4200	-- Shelled	0		BAPS	FREE
	- Pistachios:				
0802.5100	-- In shell	0		BAPS	FREE
0802.5200	-- Shelled	0		BAPS	FREE
	- Macadamia nuts:				
0802.6100	-- In shell	0		BAPS	FREE
0802.6200	-- Shelled	0		BAPS	FREE
0802.7000	- Kola nuts (Cola spp.)	0		BAPS	FREE
0802.8000	- Area nuts	0		BAPS	FREE
0802.9000	- Other	0		BAPS	FREE
0803.0000	**Bananas, including plantains, fresh or dried:**				
0803.1000	- Plantains	0		BAPS	FREE
0803.9000	- Other	0		BAPS	FREE
0804	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried:**				
	- Dates:				
0804.1001	-- Fresh	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
0804.1009	-- Other	0		BAPS	FREE
0804.2000	- Figs	0		BAPS	FREE
0804.3000	- Pineapples	0		BAPS	FREE
0804.4000	- Avocados	0		BAPS	FREE
0804.5000	- Guavas, mangoes and mangosteens	0		BAPS	FREE
0805	**Citrus fruit, fresh or dried:**				
0805.1000	- Oranges	0		BAPS	FREE
0805.2000	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	0		BAPS	FREE
0805.4000	- Grapefruit, including pomelos	0		BAPS	FREE
	- Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*):				
0805.5001	-- Lemons	0		BAPS	FREE
0805.5009	-- Other	0		BAPS	FREE
0805.9000	- Other	0		BAPS	FREE
0806	**Grapes, fresh or dried:**				
0806.1000	- Fresh	0		BAPS	FREE
	- Dried:				
0806.2001	-- Raisins	0		BAPS	FREE
0806.2009	-- Other	0		BAPS	FREE
0807	**Melons (including watermelons) and papaws (papayas), fresh:**				
	- Melons (including watermelons):				
0807.1100	-- Watermelons	0		BAPS	FREE
0807.1900	-- Other	0		BAPS	FREE
0807.2000	- Papaws (papayas)	0		BAPS	FREE
0808	**Apples, pears and quinces, fresh:**				
0808.1000	- Apples	0		BAPS	FREE
0808.3000	- Pears	0		BAPS	FREE
0808.4000	- Quinces	0		BAPS	FREE
0809	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh:**				
0809.1000	- Apricots	0		BAPS	FREE
	- Cherries				
0809.2100	-- Sour cherries (Prunus cerasus)	0		BAPS	FREE
0809.2900	-- Other	0		BAPS	FREE
0809.3000	- Peaches, including nectarines	0		BAPS	FREE
0809.4000	- Plums and sloes	0			FREE
0810	**Other fruit, fresh:**				
0810.1000	- Strawberries	0		BAPS	FREE
0810.2000	- Raspberries, blackberries, mulberries and loganberries	0		BAPS	FREE
0810.3000	- Black, white or red currants and gooseberries	0		BAPS	FREE
0810.4000	- Cranberries, bilberries and other fruits of the genus *Vaccinium*	0		BAPS	FREE
0810.5000	- Kiwifruit	0		BAPS	FREE
0810.6000	- Durians	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
0810.7000	- Persimmons	0		BAPS	FREE
0810.9000	- Other	0		BAPS	FREE
0811	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:**				
	- Strawberries:				
0811.1001	-- Containing added sugar or other sweetening matters	0		BAPS	FREE
0811.1009	-- Other	0		BAPS	FREE
	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:				
0811.2001	-- Containing added sugar or other sweetening matters	0		BAPS	FREE
0811.2009	-- Other	0		BAPS	FREE
	- Other:				
0811.9001	-- Containing added sugar or other sweetening matters	0		BAPS	FREE
0811.9009	-- Other	0		BAPS	FREE
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:**				
0812.1000	- Cherries	0		BAPS	FREE
0812.9000	- Other	0		BAPS	FREE
0813	**Fruit, dried, other than that of headings Nos. 0801 to 0806; mixtures of nuts or dried fruits of this Chapter:**				
0813.1000	- Apricots	0		BAPS	FREE
0813.2000	- Prunes	0		BAPS	FREE
0813.3000	- Apples	0		BAPS	FREE
	- Other fruit:				
0813.4001	-- For making broths	0		BAPS	FREE
0813.4009	-- Other	0		BAPS	FREE
	- Mixtures of nuts or dried fruits of this Chapter:				
0813.5001	-- For making broths	0		BAPS	FREE
0813.5009	-- Other	0		BAPS	FREE
0814.0000	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions**	0		BAPS	FREE
0901	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion:**				
	– Coffee, not roasted:				
0901.1100	-- Not decaffeinated	0		PAPS	FREE
0901.1200	-- Decaffeinated	0		PAPS	FREE
	– Coffee, roasted:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	– – Not decaffeinated:				
0901.2101	--- Ground or unground, in retail packing of 2 kilos or less	0		PAPS	FREE
0901.2109	--- Other	0		PAPS	FREE
	– – Decaffeinated:				
0901.2201	--- Ground or unground, in retail packing of 2 kilos or less	0		PAPS	FREE
0901.2209	--- Other	0		PAPS	FREE
0901.9000	- Other	0		PAPS	FREE
0902	**Tea, whether or not flavoured:**				
0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0		PAPS	FREE
0902.2000	- Other green tea (not fermented)	0		PAPS	FREE
0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content nor exceeding 3 kg	0		PAPS	FREE
0902.4000	- Other black tea (fermented) and other partly fermented tea	0		PAPS	FREE
0903.000	**Mate**	0			FREE
0904	**Pepper of the genus** *Piper;* **dried or crushed or ground fruits of the genus** *Capsicum* **or of the genus** *Pimenta.:*				
	- Pepper:				
0904.1100	-- Neither crushed nor ground	0		BAPS	FREE
0904.1200	-- Crushed or ground	0		BAPS	FREE
	- Fruits of the genus *Capsicum* or of the genus *Pimenta:*				
	-- Dried neither crushed nor ground:				
0904.2110	--- Sweet peppers	0		BAPS	FREE
0904.2190	--- Other	0		BAPS	FREE
0904.2200	-- Chrushed or ground	0		BAPS	FREE
0905.0000	**Vanilla:**				
0905.1000	- Neither crushed nor ground	0		BAPS	FREE
0905.2000	- Crushed or ground	0		BAPS	FREE
0906	**Cinnamon and cinnamon-tree flowers:**				
	- Neither crushed nor ground				
0906.1100	-- Cinnamon (Cinnamomum zeylanicum Blume)	0		BAPS	FREE
0906.1900	-- Other	0		BAPS	FREE
0906.2000	- Crushed or ground	0		BAPS	FREE
0907.0000	**Cloves (whole fruit, cloves and stems)**			BAPS	FREE
0907.1000	- Neither crushed nor ground	0		BAPS	FREE
0907.2000	- Crushed or ground	0		BAPS	FREE
0908	Nutmeg, mace and cardamoms:				
	- Nutmeg:				
0908.1100	-- Neither crushed nor ground	0		BAPS	FREE
0908.1200	-- Crushed or ground	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	- Mace:				
0908.2100	-- Neither crushed nor ground	0		BAPS	FREE
0908.2200	-- Crushed or ground	0		BAPS	FREE
	- Cardamoms:				
0908.3100	-- Neither crushed nor ground	0		BAPS	FREE
0908.3200	-- Crushed or ground	0		BAPS	FREE
0909	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries:**				
	- Seeds of coriander:				
0909.2100	-- Neither crushed nor ground	0		BAPS	FREE
0909.2200	-- Crushed or ground	0		BAPS	FREE
	- Seeds of cumin:				
0909.3100	-- Neither crushed nor ground	0		BAPS	FREE
0909.3200	-- Crushed or ground	0		BAPS	FREE
	- Seeds of anise, badian, caraway or fennel; juniper berries:				
0909.6100	-- Neither chrushed nor ground	0		BAPS	FREE
	-- Chrushed or ground				
0909.6210	--- For making broths	0		BAPS	FREE
0909.6290	--- Other	0		BAPS	FREE
0910	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices:**				
	- Ginger:				
0910.1100	-- Neither crushed nor ground	0		BAPS	FREE
0910.1200	-- Crushed or ground	0		BAPS	FREE
0910.2000	- Saffron	0			
0910.3000	- Turmeric (curcuma)	0			
	- Other spices:				
0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter	0		BAPS	FREE
0910.9900	-- Other	0		BAPS	FREE
ex1001	**Wheat and meslin:**				
	- Durum wheat:				
1001.1100	-- Seed	0		BAPS	FREE
	-- Other:				
1001.9120	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Other				
1001.9100	-- Seed	0		BAPS	FREE
	-- Other				
1001.9920	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
ex1002	**- Rye:**				
1002.1000	- Seed	0		BAPS	FREE
	-- Other:				
1002.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
ex1003	**- Barley:**				
1003.1000	- Seed	0		BAPS	FREE
	- Other:				
1003.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
ex1004	**- Oats:**				
1004.1000	- Seed	0		BAPS	FREE
	- Other:				
1004.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
ex1005	**Maize (corn):**				
1005.1000	- Seed	0		BAPS	FREE
	- Other:				
1105.9009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
1006	**Rice:**				
	- Rice in the husk (paddy or rough):				
1006.1001	-- In retail packings of 5 kilos or less	0		BAPS	FREE
1006.1009	-- Other	0		BAPS	FREE
	- Husked (brown) rice:				
1006.2001	-- In retail packings of 5 kilos or less	0		BAPS	FREE
1006.2009	-- Other	0		BAPS	FREE
	- Semi-milled or wholly milled rice, whether or not polished or glazed:				
1006.3001	-- In retail packings of 5 kilos or less	0		BAPS	FREE
1006.3009	-- Other	0		BAPS	FREE
	- Broken rice:				
1006.4001	-- In retail packings of 5 kilos or less	0		BAPS	FREE
1006.4009	-- Other	0		BAPS	FREE
ex1007	**Grain sorghum:**				
1007.1000	- Seed	0		BAPS	FREE
	- Other:				
1007.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
ex1008	**Buckwheat, millet and canary seed; other cereals:**				
	- Buckwheat:				
1008.1009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Millet:				
1008.2100	-- Seed	0		BAPS	FREE
	-- Other:				
1008.2920	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Canary seed:				
1008.3009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	- Fonio (Digitaria spp.):				
1008.4020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Quinoa (Chenopodium quinoa):				
1008.5020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Triticale:				
1008.6020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Other cereals:				
1008.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
ex1101	**Wheat or meslin flour:**				
1101.0010	- In retail packings of 5 kilos or less	0		BAPS	FREE
	- Other:				
1101.1029	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
ex1102	**Cereal flours other than of wheat or meslin:**				
	- Maize (corn) flour :				
1102.2009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Other:				
	-- Of barley:				
1102.9019	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	-- Rice flour:				
1102.9021	--- In retail packings of 5 kilos or less	0		BAPS	FREE
1102.9029	--- Other	0		BAPS	FREE
	-- Rye flour:				
1102.9041	--- In retail packings of 5 kg or less	0		BAPS	FREE
1102.9049	--- Other	0		BAPS	FREE
	-- Other:				
1102.9099	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
ex1103	**Cereal groats, meal and pellets:**				
	- Groats and meal:				
	-- Of wheat:				
1103.1109	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	-- Of maize (corn):				
	--- Cereal groats:				
1103.1319	---- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	--- Other:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1103.1329	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	-- Of other cereals:				
1103.1909	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Pellets:				
1103.2009	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
ex1104	**Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced, or kibbled), except rice of heading No. 1006; germ of cereals, whole, rolled, flaked or ground:**				
	- Rolled or flaked grains:				
	-- Of oats:				
1104.1210	--- In retail packings of 5 kilos or less	0		BAPS	FREE
	--- Other:				
1104.1229	---- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	-- Of other cereals:				
1104.1909	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):				
	-- Of oats:				
1104.2210	--- In retail packings of 5 kilos or less	0		BAPS	FREE
	--- Other:				
1104.2229	---- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	-- Of maize (corn):				
1104.2309	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	-- Of other cereals:				
1104.2909	--- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Germ of cereals, whole, rolled, flaked or ground:				
1104.3009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
1105	**Flour, meal and flakes of potatoes:**				
	- Flour and meal:				
1105.1001	-- In retail packings of 5 kilos or less	0		BAPS	FREE
1105.1009	-- Other	0		BAPS	FREE
	- Flakes, granules and pellets:				
1105.2009	-- Other	12		BAPS	FREE
ex1106	**Flour and meal of the dried leguminous vegetables of heading No. 0713, of sago or of roots or tubers of heading No. 0714; flour,**				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	meal and powder of the products of Chapter 8:				
1106.1000	- Of the dried leguminous vegetables of heading 0713	0		BAPS	FREE
	- Of sago, roots or tubers of heading No. 0714:				
1106.2009	-- Other	0		BAPS	FREE
1106.3000	- Of the products of Chapter 8	0		BAPS	FREE
1107	**Malt, whether or not roasted:**				
1107.1000	- Not roasted	0		BAPS	FREE
1107.2000	- Roasted	0		BAPS	FREE
1108	**Starches; inulin:**				
	- Starches:				
	-- Wheat starch:				
1108.1101	--- In retail packings of 5 kilos or less	0		BAPS	FREE
1108.1109	--- Other	0		BAPS	FREE
	-- Maize (corn) starch:				
1108.1201	--- In retail packings of 5 kilos or less	0		BAPS	FREE
1108.1209	--- Others	0		BAPS	FREE
	-- Potato starch:				
1108.1309	--- Other	5		BAPS	FREE
	-- Manioc (cassava) starch:				
1108.1401	--- In retail packings of 5 kilos or less	0		BAPS	FREE
1108.1409	--- Other	0		BAPS	FREE
	-- Other starches:				
1108.1901	--- In retail packings of 5 kilos or less	0		BAPS	FREE
1108.1909	--- Other	0		BAPS	FREE
	- Inulin:				
1108.2001	-- In retail packings of 5 kilos or less	0		BAPS	FREE
1108.2009	-- Other	0		BAPS	FREE
1109.0000	**Wheat gluten, whether or not dried**	0		BAPS	FREE
1201	**Soya beans, whether or not broken.**				
1201.1000	- Seeds	0		BAPS	FREE
1201.9000	- Other	0		BAPS	FREE
1202	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken:**				
1202.3000	- Seeds	0		BAPS	FREE
	- Other:				
1202.4100	-- In shell	0		BAPS	FREE
1202.4200	-- Shelled, whether or not broken	0		BAPS	FREE
1203.0000	**Copra**	0		BAPS	FREE
1204.0000	**Linseed, whether or not broken**	0		BAPS	FREE
1205	**Rape or colza seeds, whether or not broken**:				
1205.1000	- Low erucic acid rape or colza seeds	0		BAPS	FREE
1205.9000	- Other	0		BAPS	FREE
1206.0000	**Sunflower seeds, whether or not broken**	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1207	**Other oil seeds and oleaginous fruits, whether or not broken:**				
1207.1000	- Palm nuts and kernels	0		BAPS	FREE
	- Cotton seeds:				
1207.2100	-- Seed	0		BAPS	FREE
1207.2900	-- Other:	0		BAPS	FREE
1207.3000	- Castor oil seeds	0		BAPS	FREE
1207.4000	- Sesamum seeds	0		BAPS	FREE
1207.5000	- Mustard seeds	0		BAPS	FREE
1207.6000	- Safflower (Carthamus tinctorius) seeds	0		BAPS	FREE
1207.7000	- Melon seeds	0		BAPS	FREE
	- Other:				
1207.9100	-- Poppy seeds	0		BAPS	FREE
1207.9900	- -Other	0		BAPS	FREE
1208	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:**				
1208.1000	- Of soya beans	0		BAPS	FREE
1208.9000	- Other	0		BAPS	FREE
1209	**Seeds, fruit and spores, of a kind used for sowing:**				
	- Sugar beet seed:				
1209.1001	-- In packings of 10 kilos or more	0		BAPS	FREE
1209.1009	-- Other	0		BAPS	FREE
	-- Lucerne (alfalfa) seed:				
1209.2101	--- In packings of 10 kilos or more	0		BAPS	FREE
1209.2109	--- Other	0		BAPS	FREE
	-- Clover *(Trifolium spp.)* seed:				
1209.2201	--- In packings of 10 kilos or more	0		BAPS	FREE
1209.2209	--- Other	0		BAPS	FREE
	-- Fescue seed:				
1209.2301	--- In packings of 10 kilos or more	0		BAPS	FREE
1209.2309	--- Other	0		BAPS	FREE
	-- Kentucky blue grass *(Poa pratensis L.)* seed:				
1209.2401	--- In packings of 10 kilos or more	0		BAPS	FREE
1209.2409	--- Other	0		BAPS	FREE
	-- Rye grass *(Lolium multiflorum Lam., Lolium perenne L.)* seed:				
1209.2501	--- In packings of 10 kilos or more	0		BAPS	FREE
1209.2509	--- Other	0		BAPS	FREE
	-- Other:				
1209.2901	--- Other grass seeds in packings 10 kilos or more	0		BAPS	FREE
1209.2909	--- Other	0		BAPS	FREE
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	- Other:				
1209.9100	-- Vegetable seeds	0		BAPS	FREE
	-- Other				
1209.9901	--- Mushroom spores	0		BAPS	FREE
1209.9909	--- Other	0		BAPS	FREE
1210	**Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin:**				
1210.1000	- Hop cones, neither ground nor powdered nor in the form of pellets	0		BAPS	FREE
1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin	0		BAPS	FREE
1211	**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 or dried, whether or not cut, crushed or powdered:**				
1211.2000	- Ginseng roots	0		BAPS	FREE
1211.3000	- Coca leaf	0		BAPS	FREE
1211.4000	- Poppy straw	0		BAPS	FREE
	- Other:				
1211.9001	-- For making broths	0		BAPS	FREE
1211.9002	-- Basil, borage, all species of mints, rosemary, rue, sage and wormwood	0		BAPS	FREE
1211.9009	-- Other	0		BAPS	FREE
1212	**Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety** *Cichorium intybus sativum)* **of a kind used primarily for human consumption, not elsewhere specified or included:**				
	- Seaweeds and other algae:				
	-- For human consumption:				
1212.2110	--- Used primarily in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, ground or powdered	0		BAPS	FREE
1212.2120	--- Other	0		BAPS	FREE
	-- Other:				
1212.2910	--- Used primarily in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, ground or powdered	0		BAPS	FREE
1212.2920	--- Other:	0		BAPS	FREE
	- Other:				
1212.9100	-- Sugar beet	0		BAPS	FREE
1212.9200	-- Locust beans (carob)	0		BAPS	FREE
1212.9300	-- Sugar cane	0		BAPS	FREE
1212.9400	-- Chicory roots	0		BAPS	FREE
1212.9900	-- Other	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
ex1213	**Cereal straw and husks, unprepared, whether or not chopped, ground, pressed, or in the form of pellets:**				
	- Ground, pressed or in the form of pellets:				
1213.0019	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
	- Other:				
1213.0029	-- Other, subject to compliance with further definition of the Ministry of Finance	0		BAPS	FREE
1214	**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:**				
1214.1000	- Lucerne (alfalfa) meal and pellets	0		BAPS	FREE
1214.9000	- Other	0		BAPS	FREE
1301	**Lac; natural gums, resins, gum-resins and balsams:**				
1301.2000	- Gum Arabic	0		BAPS	FREE
	-- Other				
1301.9001	--- For food preparations	0		BAPS	FREE
1301.9009	--- Other	0		BAPS	FREE
ex1302	**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:				
	– – Of liquorice:				
1302.1201	--- Liquorice extract in blocks of 4 kilos or more and liquorice extract or liquorice powder, in liquid form in containers of 3 kilos or more	0		PAPS	FREE
1302.1209	--- Other	0		PAPS	FREE
1302.1300	-- Of hops	0		PAPS	FREE
	-- Other:				
1302.1901	--- For food preparations	0		PAPS	FREE
1302.1909	--- Other	0		PAPS	FREE
	- Pectic substances, pectinates and pectates:				
1302.2001	-- Containing by weight 5 % or more of added sugar	0		PAPS	FREE
1302.2009	-- Other	0		PAPS	FREE
	– Mucilages and thickeners, whether or not modified, derived from vegetable products:				
	– – Agar-agar:				
1302.3101	--- Modified	0		PAPS	FREE
1302.3109	--- Other	0		PAPS	FREE
	– – Mucilages and thickeners, whether or not modified, derived				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	from locust beans, locust bean seeds or guar seeds:				
1302.3201	--- Modified	0		PAPS	FREE
1302.3209	--- Other	0		PAPS	FREE
	– – Other:				
1302.3901	--- Modified	0		PAPS	FREE
1302.3909	--- Other	0		PAPS	FREE
1401	**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark):**				
1401.1000	- Bamboos	0		PAPS	FREE
1401.2000	- Rattans	0		PAPS	FREE
1401.9000	- Other	0		PAPS	FREE
1404	**Vegetable products not elsewhere specified or included:**				
1404.2000	- Cotton linters	0		PAPS	FREE
	- Other:				
1404.9001	-- Teazel-heads	0		PAPS	FREE
1404.9009	-- Other	0		PAPS	FREE
1501	**Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:**				
	- Lard:				
1501.1011	-- For food preparations	0		BAPS	FREE
1501.1019	-- Other	0		BAPS	FREE
	- Other pig fat:				
	-- Bone fat and fats obtained from waste:				
1501.2011	--- For food preparations	0		BAPS	FREE
1501.2019	--- Other	0		BAPS	FREE
	-- Other:				
1501.2021	--- For food preparations	0		BAPS	FREE
1501.2029	--- Other	0		BAPS	FREE
	- Other:				
	-- Bone fat and fats obtained from waste				
1501.9011	--- For food preparations	0		BAPS	FREE
1501.9019	--- Other	0		BAPS	FREE
	-- Other:				
1501.9021	--- For food preparations	0		BAPS	FREE
1501.9029	--- Other	0		BAPS	FREE
1502	**Fats of bovine animals, sheep or goats, other than those of heading 1503:**				
	- Tallow:				
1502.1010	-- For food preparations	0		BAPS	FREE
1502.1090	-- Other	0		BAPS	FREE
	- Other:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	-- Bone fat and fats obtained from waste				
1502.9010	---For food preparations	0		BAPS	FREE
1502.9020	--- Other	0		BAPS	FREE
	-- Other:				
1502.9030	--- For food preparations	0		BAPS	FREE
1502.9090	--- Other	0		BAPS	FREE
1503	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared:**				
1503.0001	- For food preparations	0		BAPS	FREE
1503.0009	- Other	0		BAPS	FREE
1505.0000	**Wool grease and fatty substances derived therefrom (including lanolin)**	0		BAPS	FREE
1506	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:**				
1506.0001	- Animal oils and their fractions	0		BAPS	FREE
1506.0009	- Other	0		BAPS	FREE
1507	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified:**				
	- Crude oil, whether or not degummed:				
1507.1001	-- For food preparations	0		BAPS	FREE
1507.1009	-- Other	0		BAPS	FREE
	- Other:				
1507.9001	-- For food preparations	0		BAPS	FREE
1507.9009	-- Other	0		BAPS	FREE
1508	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified:**				
	- Crude oil:				
1508.1001	-- For food preparations	0		BAPS	FREE
1508.1009	-- Other	0		BAPS	FREE
	- Other:				
1508.9001	-- For food preparations	0		BAPS	FREE
1508.9009	-- Other	0		BAPS	FREE
1509	**Olive oil and its fractions, whether or not refined, but not chemically modified:**				
	- Virgin:				
1509.1001	-- For food preparations	0		BAPS	FREE
1509.1009	-- Other	0		BAPS	FREE
	- Other:				
1509.9001	-- For food preparations	0		BAPS	FREE
1509.9009	-- Other	0		BAPS	FREE
1510	**Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including**				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	blends of these oils or fractions with oils or fractions of heading No. 1509:				
1510.0001	- For food preparations	0		BAPS	FREE
1510.0009	- Other	0		BAPS	FREE
1511	**Palm oil and its fractions, whether or not refined, but not chemically modified:**				
	- Crude oil:				
1511.1001	-- For food preparations	0		BAPS	FREE
1511.1009	-- Other	0		BAPS	FREE
	- Other:				
1511.9001	-- For food preparations	0		BAPS	FREE
1511.9009	-- Other	0		BAPS	FREE
1512	**Sunflower-seed, safflower or cotton-seed oil and their fractions, whether or not refined, but not chemically modified:**				
	- Sunflower-seed or safflower oil and their fractions:				
	-- Crude oil:				
1512.1101	--- For food preparations	0		BAPS	FREE
1512.1109	--- Other	0		BAPS	FREE
	-- Other:				
1512.1901	--- For food preparations	0		BAPS	FREE
1512.1909	--- Other	0		BAPS	FREE
	- Cotton-seed oil and its fractions:				
	-- Crude oil, whether or not gossypol has been removed:				
1512.2101	--- For food preparations	0		BAPS	FREE
1512.2109	--- Other	0		BAPS	FREE
	-- Other:				
1512.2901	--- For food preparations	0		BAPS	FREE
1512.2909	--- Other	0		BAPS	FREE
1513	**Coconut (cobra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified:**				
	- Coconut (cobra) oil and its fractions:				
	-- Crude oil:				
1513.1101	--- For food preparations	0		BAPS	FREE
1513.1109	--- Other	0		BAPS	FREE
	-- Other:				
1513.1901	--- For food preparations	0		BAPS	FREE
1513.1909	--- Other	0		BAPS	FREE
	- Palm kernel or babassu oil and fractions thereof:				
	-- Crude oil:				
1513.2101	--- For food preparations	0		BAPS	FREE
1513.2109	--- Other	0		BAPS	FREE
	-- Other:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1513.2901	--- For food preparations	0		BAPS	FREE
1513.2909	--- Other	0		BAPS	FREE
1514	**Rape, colza or mustard oil and their fractions whether or not refined, but not chemically modified:**				
	- Low erucic acid rape or colza oil and its fractions:				
	-- Crude oil:				
1514.1101	--- For food preparations	0		BAPS	FREE
1514.1109	--- Other	0		BAPS	FREE
	-- Other:				
1514.1901	--- For food preparations	0		BAPS	FREE
1514.1909	--- Other	0		BAPS	FREE
	- Other:				
	-- Crude oil:				
1514.9101	--- For food preparations	0		BAPS	FREE
1514.9109	--- Other	0		BAPS	FREE
	-- Other:				
1514.9901	--- For food preparations	0		BAPS	FREE
1514.9909	--- Other	0		BAPS	FREE
1515	**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:				
1515.1100	-- Crude oil	0		BAPS	FREE
1515.1900	-- Other	0		BAPS	FREE
	- Maize (corn) oil and its fractions:				
	-- Crude oil:				
1515.2101	--- For food preparations	0		BAPS	FREE
1515.2109	--- Other	0		BAPS	FREE
	-- Other:				
1515.2901	--- For food preparations	0		BAPS	FREE
1515.2909	--- Other	0		BAPS	FREE
1515.3000	- Castor oil and its fractions	0		BAPS	FREE
	- Sesame oil and its fractions:				
1515.5001	-- For food preparations	0		BAPS	FREE
1515.5009	-- Other	0		BAPS	FREE
	- Other:				
1515.9001	-- For food preparations	0		BAPS	FREE
1515.9009	-- Other	0		BAPS	FREE
ex1516	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified or elaidinised, whether or not refined, but not further prepared:**				
	- Animal fats and oil and their fractions:				
1516.1002	-- Other animal fats and oils, reesterified	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1516.1009	-- Other	0		BAPS	FREE
	- Vegetable fats and oils and their fractions:				
1516.2001	-- Soya-bean oil	0		BAPS	FREE
1516.2002	-- Cotton-seed oil	0		BAPS	FREE
1516.2003	-- Hydrogenated oils (having the character of waxes, for example opal wax)	0		PAPS	PAPS
1516.2009	-- Other	0		BAPS	FREE
ex1517	**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 No. 1516:**				
	– Margarine, excluding liquid margarine:				
1517.1001	-- Containing more than 10 % but not more than 15 % by weight of milkfat	0	90	PAPS	*
	– Other:				
1517.9002	-- Containing more than 10 % but not more than 15 % by weight of milk fats	0	90	PAPS	*
1517.9003	-- Edible mixtures of fluid soya-bean oil and cotton-seed oil	0		BAPS	FREE
1517.9004	-- Edible mixture of other fluid vegetable oils	0		BAPS	FREE
1517.9005	-- Edible mixtures of animal or vegetable fats and oils for use as mould release preparations	0		PAPS	FREE
1517.9009	-- Other	0		BAPS	FREE
1518.0000	**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 No 1516; 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**	0		PAPS	FREE
1520.0000	**Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes**	0		PAPS	FREE
1521	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:**				
1521.1000	- Vegetable waxes	0		PAPS	FREE
1521.9000	- Other	0		PAPS	FREE
1522.0000	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes**	0		PAPS	FREE
1701	**Cane or beet sugar and chemically pure sucrose in solid form:**				
	- Raw sugar not containing added flavouring or colouring matter:				
1701.1200	-- Beet sugar	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1701.1300	-- Cane sugar specified in Subheading Note 2 to this Chapter	0		BAPS	FREE
1701.1400	-- Other beet sugar	0		BAPS	FREE
	- Other:				
	-- Containing added flavouring or colouring matter:				
1701.9101	--- Cube sugar in retail packings of 5 kilos or less	0		BAPS	FREE
1701.9102	--- Cube sugar in other packings	0		BAPS	FREE
1701.9103	--- Granulated sugar in retail packings of 5 kilos or less	0		BAPS	FREE
1701.9104	--- Granulated sugar in other packings	0		BAPS	FREE
1701.9105	--- Soft brown sugar	0		BAPS	FREE
1701.9106	--- Castor sugar	0		BAPS	FREE
1701.9107	--- Candy sugar	0		BAPS	FREE
1701.9109	--- Other	0		BAPS	FREE
	-- Other:				
1701.9901	--- Cube sugar in retail packings of 5 kilos or less	0		BAPS	FREE
1701.9902	--- Cube sugar in other packings	0		BAPS	FREE
1701.9903	--- Granulated sugar in retail packings of 5 kilos or less	0		BAPS	FREE
1701.9904	--- Granulated sugar in other packings	0		BAPS	FREE
1701.9905	-- -Soft brown sugar	0		BAPS	FREE
1701.9906	--- Castor sugar	0		BAPS	FREE
1701.9907	--- Candy sugar	0		BAPS	FREE
1701.9909	--- Other	0		BAPS	FREE
1702	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:**				
	- Lactose and lactose syrup:				
1702.1100	-- Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0		BAPS	FREE
1702.1900	-- Other	0		BAPS	FREE
1702.2000	- Maple sugar and maple syrup	0		BAPS	FREE
	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:				
1702.3001	-- Glucose, not containing added flavouring or colouring matter	0		BAPS	FREE
1702.3002	-- Syrup	0		BAPS	FREE
1702.3009	-- Other	0		BAPS	FREE
	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar:				
1702.4001	-- Glucose, not containing added flavouring or colouring matter	0		BAPS	FREE
1702.4002	-- Syrup	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1702.4009	-- Other	0		BAPS	FREE
1702.5000	- Chemically pure fructose	0		PAPS	FREE
1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	0			FREE
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:				
1702.9001	-- Artificial honey, also whether or not mixed with natural honey	0		BAPS	FREE
1702.9002	-- Syrup	0		BAPS	FREE
1702.9003	-- Caramel	0		BAPS	FREE
1702.9004	-- Chemically pure maltose	0		PAPS	PAPS
1702.9009	-- Other	0		BAPS	FREE
ex1703	**Molasses resulting from the extraction or refining of sugar:**				
	- Cane molasses:				
1703.1002	-- Flavoured or coloured	0		BAPS	FREE
1703.1009	-- Other	0		BAPS	FREE
	- Other:				
1703.9009	-- Other	0		BAPS	FREE
1704	**Sugar confectionery (including white chocolate), not containing cocoa:**				
1704.1000	- Chewing gum, whether or not sugar-coated	20		PAPS	FREE
	- Other:				
1704.9001	-- Paste of powdered almonds with added sugar, and persipan (imitations of powdered almond paste), in units of 5 kg or more	0		PAPS	FREE
1704.9002	-- Paste of powdered almonds, with added sugar, and persipan (imitations of powdered almond paste), in units of less than 5 kg	20		PAPS	FREE
1704.9003	-- Moulded ornamental sugar	20		PAPS	FREE
1704.9004	-- Liquorice, with sugar and liquorice preparations	20		PAPS	FREE
1704.9005	-- Sugar bonbons, sweet tablets (lozenges), n.e.s	20		PAPS	FREE
1704.9006	-- Caramels	20		PAPS	FREE
1704.9007	-- Preparations of gum Arabic	20		PAPS	FREE
1704.9008	-- Sugar confectionery not containing gluten nor protein specially prepared for allergy- and metabolism disorder	0		PAPS	FREE
1704.9009	-- Other	20		PAPS	FREE
1801.0000	**Cocoa beans, whole or broken, raw or roasted**	0		BAPS	FREE
1802.0000	**Cocoa shells, husks, skins and other cocoa waste**	0		BAPS	FREE
1803	**Cocoa paste, whether or not defatted:**				
1803.1000	- Not defatted	0		PAPS	FREE
1803.2000	- Wholly or partly defatted	0		PAPS	FREE
1804.0000	**Cocoa butter, fat and oil**	0		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1805	**Cocoa powder, not containing added sugar or other sweetening matter:**				
1805.0001	- In retail packings of 5 kilos or less	0		PAPS	FREE
1805.0009	- Other	0		PAPS	FREE
1806	**Chocolate and other food preparations containing cocoa:**				
	- Cocoa powder, containing added sugar or other sweetening matter:				
1806.1001	-- For the manufacture of beverages	10		PAPS	FREE
1806.1009	-- Other	10		PAPS	FREE
	- Other preparations in blocks or slabs weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:				
1806.2001	-- Paste of nougat in blocks of 5 kilos or more	0		PAPS	FREE
1806.2002	-- Powder for making desserts	0		PAPS	FREE
1806.2003	-- Cocoa powder, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	10	129	PAPS	*
1806.2004	-- Cocoa powder, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	10	47	PAPS	*
	-- Other:				
1806.2005	--- Other preparations, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder	10	129	PAPS	*
1806.2006	--- Other preparations, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder	10	47	PAPS	*
1806.2007	--- Breakfast cereals	10		PAPS	FREE
1806.2009	--- Other	10		PAPS	FREE
	- Other, in blocks, slabs or bars:				
	-- Filled:				
1806.3101	--- Filled chocolate in blocks, slabs or bars	10	54	PAPS	*
1806.3109	--- Other	10	54	PAPS	*
	-- Not filled:				
1806.3201	--- Chocolate composed solely of cocoa paste, sugar and not more than 30% of cocoa butter, in slabs and bars.	10		PAPS	FREE
1806.3202	--- Chocolate containing cocoa butter and milk powder, in slabs or bars.	10	50	PAPS	*

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1806.3203	--- Imitation chocolate in slabs or bars	10	47	PAPS	*
1806.3209	--- Other	10	22	PAPS	*
	- Other:				
	-- Substances for the manufacture of beverages:				
1806.9011	--- Prepared substances for beverages, with a basis of goods of headings 0401 to 0404, containing by weight 5% or more of cocoa powder calculated on a totally defatted basis, n.e.s., sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter	10	22	PAPS	*
1806.9012	--- Prepared substances for beverages, containing cocoa together with proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter	10		PAPS	FREE
1806.9019	--- Other	10		PAPS	FREE
	-- Other:				
1806.9021	--- Powder for making desserts; puddings and soups	0		PAPS	FREE
1806.9022	--- Food specially prepared for infants and for dietetic purposes	0	19	PAPS	*
1806.9023	--- Easter eggs	20	51	PAPS	*
1806.9024	--- Ice-cream sauces and dips	20	47	PAPS	*
1806.9025	--- Coated or covered, such as raisins, nuts, “puffed” cereals, liquorice, caramels and jellies	20	56	PAPS	*
1806.9026	--- Chocolate creams (konfekt)	20	51	PAPS	*
1806.9027	--- Breakfast cereals	20		PAPS	FREE
1806.9028	--- Cocoa powder, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	20	139	PAPS	*
1806.9029	--- Cocoa powder, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder, whether or not containing added sugar or other sweetening matter, but not mixed with other substances	20	50	PAPS	*
1806.9039	--- Other	20	50	PAPS	*
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 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1901.1000	- Preparations for infant use, put up for retail sale	0		PAPS	FREE
	- Mixes and doughs for the preparation of bakers' wares of heading No. 1905:				
	-- Containing a total of 3 % or more of fresh milk powder, skimmed milk powder, eggs, milkfat (such as butter), cheese or meat:				
1901.2011	--- For the preparation of crispbread of heading 1905.1000	0		PAPS	FREE
1901.2012	--- For the preparation of gingerbread and the like of heading 1905.2000	0	25	PAPS	*
1901.2013	--- For the preparation of sweet biscuits of headings 1905.3011 and 1905.3029, including cookies	0	20	PAPS	*
1901.2014	--- For the preparation of ginger snaps of heading 1905.3021	0	35	PAPS	*
1901.2015	--- For the preparation of waffles and wafers of heading 1905.3030	0	12	PAPS	*
1901.2016	--- For the preparation of rusks, toasted bread and similar toasted products of heading 1905.4000	0	15	PAPS	*
1901.2017	--- For the preparation of bread of heading 1905.9011 with filling based on butter or other dairy products	0	47	PAPS	*
1901.2018	--- For the preparation of bread of heading 1905.9019	0	6	PAPS	*
1901.2019	--- For the preparation of plain biscuits of heading 1905.9020	0	5	PAPS	*
1901.2021	--- For the preparation of savoury and salted biscuits of heading 1905.9030	0		PAPS	FREE
1901.2022	--- For the preparation of cakes and pastry of heading 1905.9040	0	40	PAPS	*
1901.2023	--- Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905.9051	0	99	PAPS	*
1901.2024	--- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059	0	67	PAPS	*
1901.2025	--- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	0		PAPS	FREE
1901.2029	--- For the preparation of products of heading 1905.9090	0	52	PAPS	*
	-- Other:				
1901.2031	--- For the preparation of crispbread of heading 1905.1000	0		PAPS	FREE
1901.2032	--- For the preparation of gingerbread and the like of heading 1905.2000	0		PAPS	FREE
1901.2033	--- For the preparation of sweet biscuits of headings 1905.3011 and 1905.3029, including cookies	0		PAPS	FREE
1901.2034	--- For the preparation of ginger snaps of heading 1905.3021	0		PAPS	FREE
1901.2035	--- For the preparation of waffles and wafers of heading 1905.3030	0		PAPS	FREE
1901.2036	--- For the preparation of rusks, toasted bread and similar toasted products of heading 1905.4000	0		PAPS	FREE
1901.2037	--- For the preparation of bread of heading 1905.9011 with filling based on butter or other dairy products	0		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1901.2038	--- For the preparation of bread of heading 1905.9019	0		PAPS	FREE
1901.2039	--- For the preparation of plain biscuits of heading 1905.9020	0		PAPS	FREE
1901.2041	--- For the preparation of savoury and salted biscuits of heading 1905.9030	0		PAPS	FREE
1901.2042	--- For the preparation of cakes and pastry of heading 1905.9040	0		PAPS	FREE
1901.2043	--- Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905.9051	0		PAPS	FREE
1901.2044	--- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059	0		PAPS	FREE
1901.2045	--- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	0		PAPS	FREE
1901.2049	--- For the preparation of products of heading 1905.9090	0		PAPS	FREE
	- Other:				
	-- Substances for the manufacture of beverages:				
1901.9011	--- Prepared substances for beverages, with a basis of goods of headings 0401 to 0404, not containing cocoa or containing by weight less than 5% of cocoa calculated on a totally defatted basis, n.e.s., added sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter	0		PAPS	FREE
1901.9019	--- Other	0		PAPS	FREE
1901.9020	-- Other	0		PAPS	FREE
ex1902	**Pasta, whether or not cooked or stuffed(with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:**				
	- Uncooked pasta, not stuffed or otherwise prepared:				
1902.1100	-- Containing eggs	0	13	PAPS	*
1902.1900	-- Other	0		PAPS	FREE
	- Stuffed pasta, whether or not cooked or otherwise prepared:				
	-- Stuffed with preparations of fish, crustaceans, molluscs and other aquatic invertebrates:				
1902.2011	--- In a proportion exceeding 20% by weight	0		PAPS	FREE
1902.2019	--- Other	0		PAPS	FREE
	-- Stuffed with preparations of sausages, meat, meat offal or blood or mixtures thereof:				
1902.2022	--- Containing 3% up to and including 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	0	52	PAPS	*
	-- Stuffed with cheese:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1902.2031	--- Containing more than 3% by weight of cheese	0	45	PAPS	*
1902.2039	--- Other	0		PAPS	FREE
	-- Stuffed with meat and cheese:				
1902.2042	--- Containing a total of 3% up to and including 20% by weight of meat and cheese	0	52	PAPS	*
1902.2049	--- Other	0		PAPS	FREE
1902.2050	-- Other	0		PAPS	FREE
	- Other pasta:				
1902.3010	-- With fish, crustaceans, molluscs and other aquatic invertebrates	0		PAPS	PAPS
	-- With sausages, meat, meat offal or blood or mixtures thereof:				
1902.3021	--- In a proportion of 3% up to and including 20% by weight	0	52	PAPS	*
1902.3029	--- Other	0		PAPS	PAPS
	-- With cheese:				
1902.3031	--- In a proportion exceeding 3% by weight	0	45	PAPS	*
1902.3039	--- Other	0		PAPS	PAPS
	-- With meat and cheese:				
1902.3041	--- In a proportion of 3% up to and including 20% by weight, total	0	52	PAPS	*
1902.3049	--- Other	0		PAPS	FREE
1902.3050	-- Other	0		PAPS	FREE
	- Couscous:				
1902.4010	-- With fish, crustaceans, molluscs and other aquatic invertebrates	0		PAPS	FREE
	-- With sausages, meat, meat offal or blood or mixtures thereof:				
1902.4021	--- In a proportion of 3% up to and including 20% by weight	0	52	PAPS	*
1902.4029	--- Other	0		PAPS	FREE
1902.4030	-- Other	0		PAPS	FREE
1903	**Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms:**				
1903.0001	- In retail packings of 5 kilos or less	13		PAPS	FREE
1903.0009	- Other	13		PAPS	FREE
1904	**Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:**				
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:				
1904.1001	-- Snacks, such as flakes, screws, rings, cones, sticks, and the like	7,5		PAPS	FREE
1904.1002	-- Breakfast cereals	0		PAPS	FREE
1904.1009	-- Other	7,5		PAPS	FREE
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1904.2001	-- Based on swelled cereals or roasted cereals or products of cereals	7,5		PAPS	FREE
1904.2009	-- Other	7,5		PAPS	FREE
	- Bulgur wheat:				
1904.3001	-- Containing meat in a proportion of 3% up to and including 20% by weight	7,5	52	PAPS	*
1904.3009	-- Other	7,5		PAPS	FREE
	- Other:				
1904.9001	-- Containing meat in a proportion of 3% up to and including 20% by weight	7,5	52	PAPS	*
1904.9009	-- Containing meat in a proportion of 3% up to and including 20% by weight	7,5		PAPS	FREE
1905	**Bread, pastry, cakes, biscuits and other bakers wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:**				
1905.1000	- Crisp bread	20		PAPS	FREE
1905.2000	- Gingerbread and the like	20	85	PAPS	*
	- Sweet biscuits; waffles and wafers:				
	-- Sweet biscuits:				
1905.3110	--- Coated or covered with chocolate or with fondants containing cocoa	20	20	PAPS	*
1905.3120	--- Not containing gluten nor protein specially prepared for allergy- and metabolism disorder	0	23	PAPS	*
	--- Other:				
1905.3131	---- Ginger snaps	20	38	PAPS	*
1905.3132	---- Sweet biscuits and cookies, containing less than 20% of sugar	20	23	PAPS	*
1905.3139	---- Other sweet biscuits and cookies	20	23	PAPS	*
	-- Waffles and wafers:				
1905.3201	--- Coated or covered with chocolate or with fondants containing cocoa	20	19	PAPS	*
1905.3209	--- Other	20	13	PAPS	*
1905.4000	- Rusks, toasted bread and similar toasted products	20	19	PAPS	*
	- Other:				
	-- Bread:				
1905.9011	--- With a filling consisting essentially of butter or other dairy products (for example, garlic butter)	20	47	PAPS	*
1905.9019	--- Other	20	6	PAPS	*
	-- Plain biscuits:				
1905.9021	--- Not containing gluten nor protein specially prepared for allergy- and metabolism disorder	0	5	PAPS	*
1905.9029	--- Other	20	5	PAPS	*
1905.9030	-- Savoury and salted biscuits	20		PAPS	FREE
	-- Cakes and pastry:				
1905.9041	--- Not containing gluten nor protein specially prepared for allergy- and metabolism disorder	0	43	PAPS	*

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
1905.9049	--- Other	20	43	PAPS	*
	-- Pies, including pizza:				
1905.9051	--- Containing meat	20	99	PAPS	*
1905.9059	--- Other	20	68	PAPS	*
1905.9060	-- Snacks, such as flakes, screws, rings, cones, sticks, and the like	20		PAPS	FREE
1905.9090	-- Other	20	55	PAPS	*
ex2001	**Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:**				
2001.1000	- Cucumbers and gherkins	0		BAPS	FREE
	- Other:				
2001.9001	-- Sweet corn *(Zea mays var. saccharata)*	0		PAPS	FREE
2001.9002	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	0		BAPS	FREE
2001.9005	-- Onion	0		BAPS	FREE
2001.9009	-- Other	0		BAPS	FREE
2002	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:**				
2002.1000	- Tomatoes, whole or in pieces	0		BAPS	FREE
	- Other:				
2002.9001	-- Purée	0		PAPS	FREE
2002.9009	-- Other	0		PAPS	FREE
2003	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid:**				
2003.1000	- Mushrooms of the genus Agaricus	0		BAPS	FREE
2003.9000	- Other	0		BAPS	FREE
ex2004	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:**				
2004.1001	-- Flour, meal or flakes	15		PAPS	FREE
	- Other vegetables and mixtures of vegetables:				
2004.9001	-- Sweet corn *(Zea mays var. saccharata)*	0		PAPS	FREE
2004.9002	-- Globe artichokes	0		BAPS	FREE
2004.9003	-- Green or black olives	0		BAPS	FREE
2004.9004	-- Green peas and beans	0		BAPS	FREE
2004.9005	-- Preparations with a basis of flours of leguminous plants	0		BAPS	FREE
2004.9009	-- Other	0		BAPS	FREE
ex2005	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:**				
2005.1000	- Homogenised vegetables	0		BAPS	FREE
2005.2001	-- Flour, meal or flakes	15		PAPS	FREE
2005.4000	- Peas *(Pisum sativum)*	0			FREE
	- Beans *(Vigna spp., Phaseolus spp.)*:				
2005.5100	-- Beans, shelled	0		BAPS	FREE
2005.5900	-- Other	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2005.6000	- Asparagus	0		BAPS	FREE
2005.7000	- Olives	0		BAPS	FREE
	- Other vegetables and mixtures of vegetables:				
2005.8000	- Sweet corn *(Zea mays var. saccharata)*	0		PAPS	FREE
2005.9100	-- Bamboo shoots	0		BAPS	FREE
	-- Other				
2005.9909	--- Other	0		BAPS	FREE
2006	**Fruit, nuts, fruit-peel other parts of plants, preserved by sugar (drained, glacé or crystallised)**				
	- Frozen vegetables:				
2006.0011	-- Sweet corn (*Zea mays var. saccharata*	0		PAPS	FREE
2006.0012	-- Asparagus	0		BAPS	FREE
2006.0019	-- Other	0		BAPS	FREE
	- Other vegetables:				
2006.0021	-- Sweet corn (*Zea mays var. saccharata*)	0		PAPS	FREE
2006.0022	-- Asparagus	0		BAPS	FREE
2006.0023	-- Pimento	0		BAPS	FREE
2006.0029	-- Other	0		BAPS	FREE
2006.0030	- Other	0		BAPS	FREE
2007	**Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter:**				
2007.1000	- Homogenised preparations	0		PAPS	FREE
	- Other:				
2007.9100	-- Citrus fruit	0		PAPS	FREE
2007.9900	-- Other	0		PAPS	FREE
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:**				
	– Nuts, ground-nuts and other seeds, whether or not mixed together:				
	-- Ground-nuts:				
2008.1101	--- Peanut butter	0		PAPS	FREE
2008.1109	--- Other	0		PAPS	FREE
2008.1900	-- Other, including mixtures	0		BAPS	FREE
	- Pineapples:				
2008.2001	-- Pineapples soups and porridge	0		BAPS	FREE
2008.2009	-- Other	0		BAPS	FREE
	- Citrus fruit:				
2008.3001	-- Citrus fruit soups and porridge	0		BAPS	FREE
2008.3009	-- Other	0		BAPS	FREE
	- Pears:				
2008.4001	-- Pear soups and porridge	0		BAPS	FREE

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1	2	3a	3b	4	5
2008.4009	-- Other	0		BAPS	FREE
	- Apricot				
2008.5001	-- Apricots soups and porridge	0		BAPS	FREE
2008.5009	-- Other	0		BAPS	FREE
	- Cherries:				
2008.6001	-- Cherry soups and porridge	0		BAPS	FREE
2008.6009	-- Other	0		BAPS	FREE
	- Peaches, including nectarines:				
2008.7001	-- Peach soups and porridge	0		BAPS	FREE
2008.7009	-- Other	0		BAPS	FREE
	- Strawberries:				
2008.8001	-- Strawberry soups and porridge	0		BAPS	FREE
2008.8009	-- Other	0		BAPS	FREE
	- Other, including mixtures other than those of subheading 2008.19:				
	-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea):				
2008.9100	-- Palm hearts	0		PAPS	FREE
2008.9301	-- Soups and porridge of fruit	0		BAPS	FREE
2008.9309	-- Other	0		BAPS	FREE
	-- Mixtures:				
2008.9701	--- Soups and porridge of fruit	0		BAPS	FREE
2008.9709	--- Other	0		BAPS	FREE
	-- Other:				
2008.9901	--- Soups and porridge of fruit	0		BAPS	FREE
2008.9902	--- Maize (corn), other than sweet corn (*Zea mays var., saccharata)*	0		PAPS	FREE
2008.9909	--- Other	0		BAPS	FREE
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:**				
2009.1110	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.1121	---- In disposable packings of steel	20		BAPS	FREE
2009.1122	---- In disposable packings of aluminium	20		BAPS	FREE
2009.1123	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.1124	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.1125	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.1126	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.1129	---- Other	20		BAPS	FREE
2009.1190	--- Other	20		BAPS	FREE
	-- Not frozen, of a Brix value not exceeding 20:				
2009.1210	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	--- Prepared beverages:				
2009.1221	---- In disposable packings of steel	20		BAPS	FREE
2009.1222	---- In disposable packings of aluminium	20		BAPS	FREE
2009.1223	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.1224	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.1225	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.1226	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.1229	---- Other	20		BAPS	FREE
2009.1290	--- Other	20		BAPS	FREE
	-- Other:				
2009.1910	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.1921	---- In disposable packings of steel	20		BAPS	FREE
2009.1922	---- In disposable packings of aluminium	20		BAPS	FREE
2009.1923	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.1924	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.1925	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.1926	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.1929	---- Other	20		BAPS	FREE
2009.1990	--- Other	20		BAPS	FREE
2009.1910	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.1921	---- In disposable packings of steel	20		BAPS	FREE
2009.1922	---- In disposable packings of aluminium	20		BAPS	FREE
2009.1923	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.1924	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.1925	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.1926	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.1929	---- Other	20		BAPS	FREE
2009.1990	--- Other	20		BAPS	FREE
	- Grapefruit juice (including grape must):				
	-- Of a Brix value not exceeding 20:				
2009.2110	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.2121	---- In disposable packings of steel	20		BAPS	FREE
2009.2122	---- In disposable packings of aluminium	20		BAPS	FREE
2009.2123	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2009.2124	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.2125	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.2126	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.2129	---- Other	20		BAPS	FREE
2009.2190	--- Other	20		BAPS	FREE
	-- Other:				
2009.2910	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.2921	---- In disposable packings of steel	20		BAPS	FREE
2009.2922	---- In disposable packings of aluminium	20		BAPS	FREE
2009.2923	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.2924	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.2925	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.2926	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.2929	---- Other	20		BAPS	FREE
2009.2990	--- Other	20		BAPS	FREE
	- Juice of any other single citrus fruit:				
	-- Of a Brix value not exceeding 20:				
2009.3110	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.3121	---- In disposable packings of steel	20		BAPS	FREE
2009.3122	---- In disposable packings of aluminium	20		BAPS	FREE
2009.3123	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.3124	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.3125	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.3126	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.3129	---- Other	20		BAPS	FREE
2009.3190	--- Other	20		BAPS	FREE
	-- Other:				
2009.3910	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.3921	---- In disposable packings of steel	20		BAPS	FREE
2009.3922	---- In disposable packings of aluminium	20		BAPS	FREE
2009.3923	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.3924	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.3925	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.3926	---- In disposable packings of plastics, not coloured	20		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2009.3929	---- Other	20		BAPS	FREE
2009.3990	--- Other	20		BAPS	FREE
	- Pineapple juice:				
	-- Of a Brix value not exceeding 20:				
2009.4110	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.4121	---- In disposable packings of steel	20		BAPS	FREE
2009.4122	---- In disposable packings of aluminium	20		BAPS	FREE
2009.4123	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.4124	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.4125	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.4126	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.4129	---- Other	20		BAPS	FREE
2009.4190	--- Other	20		BAPS	FREE
	-- Other:				
2009.4910	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.4921	---- In disposable packings of steel	20		BAPS	FREE
2009.4922	---- In disposable packings of aluminium	20		BAPS	FREE
2009.4923	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.4924	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.4925	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.4926	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.4929	---- Other	20		BAPS	FREE
2009.4990	--- Other	20		BAPS	FREE
	- Tomato juice:				
2009.5010	-- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.5021	--- In disposable packings of steel	20		BAPS	FREE
2009.5022	--- In disposable packings of aluminium	20		BAPS	FREE
2009.5023	--- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.5024	--- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.5025	--- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.5026	--- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.5029	--- Other	20		BAPS	FREE
2009.5090	--- Other	20		BAPS	FREE
	- Grape juice (including grape must):				
	-- Of a Brix value not exceeding 20:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2009.6110	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.6121	---- In disposable packings of steel	20		BAPS	FREE
2009.6122	---- In disposable packings of aluminium	20		BAPS	FREE
2009.6123	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.6124	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.6125	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.6126	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.6129	---- Other	20		BAPS	FREE
2009.6190	--- Other	20		BAPS	FREE
	-- Other:				
2009.6910	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.6921	---- In disposable packings of steel	20		BAPS	FREE
2009.6922	---- In disposable packings of aluminium	20		BAPS	FREE
2009.6923	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.6924	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.6925	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.6926	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.6929	---- Other	20		BAPS	FREE
2009.6990	--- Other	20		BAPS	FREE
	- Apple juice:				
	-- Of a Brix value not exceeding 20:				
2009.7110	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.7121	---- In disposable packings of steel	20		BAPS	FREE
2009.7122	---- In disposable packings of aluminium	20		BAPS	FREE
2009.7123	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.7124	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.7125	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.7126	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.7129	---- Other	20		BAPS	FREE
2009.7190	--- Other	20		BAPS	FREE
	-- Other:				
2009.7910	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.7921	---- In disposable packings of steel	20		BAPS	FREE
2009.7922	---- In disposable packings of aluminium	20		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2009.7923	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.7924	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.7925	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.7926	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.7929	---- Other	20		BAPS	FREE
2009.7990	--- Other	20		BAPS	FREE
	- Juice of any other single fruit or vegetable:				
	-- Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice:				
2009.8110	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.8121	---- In disposable packings of steel	20		BAPS	FREE
2009.8122	---- In disposable packings of aluminium	20		BAPS	FREE
2009.8123	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.8124	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.8125	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.8126	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.8129	---- Other	20		BAPS	FREE
2009.8190	--- Other	20		BAPS	FREE
	-- Other:				
2009.8910	--- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.8921	---- In disposable packings of steel	20		BAPS	FREE
2009.8922	---- In disposable packings of aluminium	20		BAPS	FREE
2009.8923	---- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.8924	---- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE
2009.8925	---- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.8926	---- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.8929	---- Other	20		BAPS	FREE
2009.8990	--- Other	20		BAPS	FREE
	- Mixtures of juices				
2009.9010	-- Unfermented and not containing sugar, in containers of 50 kg or more	0		BAPS	FREE
	--- Prepared beverages:				
2009.9021	--- In disposable packings of steel	20		BAPS	FREE
2009.9022	--- In disposable packings of aluminium	20		BAPS	FREE
2009.9023	--- In disposable packings of glass exceeding 500 ml .	20		BAPS	FREE
2009.9024	--- In disposable packings of glass not exceeding 500 ml	20		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2009.9025	--- In disposable packings of plastics,coloured	20		BAPS	FREE
2009.9026	--- In disposable packings of plastics, not coloured	20		BAPS	FREE
2009.9029	--- Other	20		BAPS	FREE
2009.9090	--- Other	20		BAPS	FREE
2101	**Extracts, essences and concentrates, of coffee, tea or mate 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:**				
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
2101.1100	-- Extracts, essences and concentrates	20		PAPS	FREE
	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:				
2101.1201	--- Containing by weight 1.5 % or more of milkfat, 2.5 % or more of milk protein, 5 % or more of sugar or 5 % or more of starch	20		PAPS	FREE
2101.1209	--- Other	20		PAPS	FREE
	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:				
2101.2001	-- Containing by weight 1.5 % or more of milkfat, 2.5 % or more of milk protein, 5 % or more of sugar or 5 % or more of starch	20		PAPS	FREE
2101.2009	-- Other	20		PAPS	FREE
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:				
2101.3001	-- Other roasted coffee substitutes, excluded roasted chicory, extracts, essences and concentrates of other roasted coffee substitutes, excluded roasted chicory	20		PAPS	FREE
2101.3009	-- Other	20		PAPS	FREE
2102	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 3002); prepared baking powders:**				
	- Active yeasts:				
2102.1001	-- Other than for baking of bread, excluded yeasts for use in animal fodder	0		PAPS	FREE
2102.1009	-- Other	0		PAPS	FREE
	- Inactive yeasts; other single-cell micro-organisms, dead:				
2102.2001	-- Inactive yeasts	0		PAPS	FREE
2102.2002	-- Dead, single-cell algae	0		PAPS	FREE
2102.2003	-- For use in animal fodder	0		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2102.2009	-- Other	0		PAPS	FREE
	- Prepared baking powders:				
2102.3001	-- In retail packings of 5 kg or less	0		PAPS	FREE
2102.3009	-- Other	0		PAPS	FREE
2103	**Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:**				
2103.1000	- Soya sauce	0		PAPS	FREE
2103.2000	- Tomato ketchup and other tomato sauces	0		PAPS	FREE
	- Mustard flour and meal and prepared mustard:				
2103.3001	-- Prepared mustard containing 5 % or more by weight of added sugar	0		PAPS	FREE
2103.3009	-- Other	0		PAPS	FREE
	- Other:				
2103.9010	-- Prepared vegetable sauces with a basis of flour, meal, starch or malt extract	0		PAPS	FREE
2103.9020	-- Mayonnaise	0	19		*
2103.9030	-- Sauces of oil n.e.s. (e.g. rémoulades sauces)	0	19		*
2103.9040	-- Mango chutney, liquid	0		PAPS	FREE
	-- Containing meat:				
2103.9051	--- In a proportion exceeding 20% by weight	0	99		*
2103.9052	--- In a proportion of 3% up to and including 20% by weight	0	52		*
2103.9059	--- Other	0		PAPS	FREE
2103.9090	-- Other	0		PAPS	FREE
2104	**Soups and broths and preparations therefore; homogenised composite food preparations:**				
	- Soups and broths and preparations therefor:				
2104.1001	-- Preparations of vegetable soups with a basis of flour, meal, starch or malt extract	0	4	PAPS	*
2104.1002	-- Other soup powder in packings of 5 kg or more	0	32	PAPS	*
2104.1003	-- Canned fish soups	0	32	PAPS	*
	-- Other soups:				
2104.1011	--- Containing meat in a proportion exceeding 20% by weight	0	99	PAPS	*
2104.1012	--- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	PAPS	*
2104.1019	--- Other	0	24	PAPS	*
	-- Other:				
2104.1021	--- Containing meat in a proportion exceeding 20% by weight	0	99	PAPS	*
2104.1022	--- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	PAPS	*
2104.1029	--- Other	0	24	PAPS	*
	- Homogenised composite food preparations:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2104.2001	--- Containing meat in a proportion exceeding 20% by weight	0	99	PAPS	*
2104.2002	--- Containing meat in a proportion of 3% up to and including 20% by weight	0	52	PAPS	*
2104.2003	-- Containing, fish, crustaceans molluscs or other aquatic invertebrates	0	24	PAPS	*
2104.2009	--- Other	0	24	PAPS	*
ex2106	**Food preparations not elsewhere specified or included:**				
2106.1000	- Protein concentrates and textured protein substances	0		PAPS	FREE
	- Other:				
	-- Fruit juices, prepared or mixed more than specified in heading No 2009:				
2106.9011	--- Unfermented and not containing sugar, in containers of 50 kg or more	0			PAPS
2106.9019	--- Other	20		PAPS	FREE
	-- Preparations for making beverages:				
2106.9021	--- Non-alcoholic preparations (concentrated extracts)	0		PAPS	FREE
2106.9022	--- Flavoured or coloured syrup	20		BAPS	FREE
2106.9042	--- In retail packings of 5 kg or less, not containing milk powder, egg white or egg yolks	0			0
2106.9079	-- Other	0			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:				
	– Mineral waters and aerated waters:				
2201.1011	-- In disposable packings of steel	20		PAPS	FREE
2201.1012	-- In disposable packings of aluminium	20		PAPS	FREE
2201.1013	-- In disposable packings of glass for more than 500 ml	20		PAPS	FREE
2201.1014	-- In disposable packings of glass for 500 ml or less	20		PAPS	FREE
2201.1015	-- In disposable packings of plastic, coloured	20		PAPS	FREE
2201.1016	-- In disposable packings of plastic, uncoloured	20		PAPS	FREE
2201.1019	-- Other	20		PAPS	FREE
	– Other:				
	– – Drinking water, packaged for use in lifeboats:				
2201.9011	--- In disposable packings of steel	0		PAPS	FREE
2201.9012	--- In disposable packings of aluminium	0		PAPS	FREE
2201.9013	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2201.9014	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2201.9015	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2201.9016	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2201.9019	--- Other	0		PAPS	FREE
2201.9021	--- In disposable packings of steel	0		PAPS	FREE
2201.9022	--- In disposable packings of aluminium	0		PAPS	FREE
2201.9023	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2201.9024	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2201.9025	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2201.9026	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2201.9029	--- Other	0		PAPS	FREE
2201.9090	-- Other	0		PAPS	FREE
ex2202	**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 No. 2009:**				
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:				
	-- Carbonated beverages:				
2202.1011	--- In disposable packings of steel	20		PAPS	FREE
2202.1012	--- In disposable packings of aluminium	20		PAPS	FREE
2202.1013	--- In disposable packings of glass for more than 500 ml	20		PAPS	FREE
2202.1014	--- In disposable packings of glass for 500 ml or less	20		PAPS	FREE
2202.1015	--- In disposable packings of plastic, coloured	20		PAPS	FREE
2202.1016	--- In disposable packings of plastic, uncoloured	20		PAPS	FREE
2202.1019	--- Other	20		PAPS	FREE
	-- Specially prepared as infant food or for dietetic purposes:				
2202.1021	--- In packings of paperboard	0		PAPS	FREE
2202.1022	--- In disposable packings of steel	0		PAPS	FREE
2202.1023	--- In disposable packings of aluminium	0		PAPS	FREE
2202.1024	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2202.1025	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2202.1026	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2202.1027	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2202.1029	--- Other	0		PAPS	FREE
	-- Other:				
2202.1091	--- In packings of paperboard	20		PAPS	FREE
2202.1092	--- In disposable packings of steel	20		PAPS	FREE
2202.1093	--- In disposable packings of aluminium	20		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2202.1094	--- In disposable packings of glass for more than 500 ml	20		PAPS	FREE
2202.1095	--- In disposable packings of glass for 500 ml or less	20		PAPS	FREE
2202.1096	--- In disposable packings of plastic, coloured	20		PAPS	FREE
2202.1097	--- In disposable packings of plastic, uncoloured	20		PAPS	FREE
2202.1099	--- Other	20		PAPS	FREE
	-- Specially prepared as infant food or for dietetic purposes:				
2202.9021	--- In packings of paperboard	0		PAPS	FREE
2202.9022	--- In disposable packings of steel	0		PAPS	FREE
2202.9023	--- In disposable packings of aluminium	0		PAPS	FREE
2202.9024	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2202.9025	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2202.9026	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2202.9027	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2202.9029	--- Other	0		PAPS	FREE
	--- Beverages of soya beans:				
2202.9031	--- In packings of paperboard	20		PAPS	FREE
2202.9032	--- In disposable packings of steel	20		PAPS	FREE
2202.9033	--- In disposable packings of aluminium	20		PAPS	FREE
2202.9034	--- In disposable packings of of glass for more than 500 ml	20		PAPS	FREE
2202.9035	--- In disposable packings of of glass for 500 ml or less	20		PAPS	FREE
2202.9036	--- In disposable packings of plastic, coloured	20		PAPS	FREE
2202.9037	--- In disposable packings of plastic, uncoloured	20		PAPS	FREE
2202.9039	--- Other	20		PAPS	FREE
	-- Beverages of rice and/or almonds:				
2202.9041	--- In packings of paperboard	20		PAPS	FREE
2202.9042	--- In disposable packings of steel	20		PAPS	FREE
2202.9043	--- In disposable packings of aluminium	20		PAPS	FREE
2202.9044	--- In disposable packings of of glass for more than 500 ml	20		PAPS	FREE
2202.9045	--- In disposable packings of of glass for 500 ml or less	20		PAPS	FREE
2202.9046	--- In disposable packings of plastic, coloured	20		PAPS	FREE
2202.9047	--- In disposable packings of plastic, uncoloured	20		PAPS	FREE
2202.9049	--- Other	20		PAPS	FREE
	-- Other:				
2202.9091	--- In packings of paperboard	20		PAPS	FREE
2202.9092	--- In disposable packings of steel	20		PAPS	FREE
2202.9093	--- In disposable packings of aluminium	20		PAPS	FREE
2202.9094	--- In disposable packings of glass for more than 500 ml	20		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2202.9095	--- In disposable packings of glass for 500 ml or less	20		PAPS	FREE
2202.9096	--- In disposable packings of plastic, coloured	20		PAPS	FREE
2202.9097	--- In disposable packings of plastic, uncoloured	20		PAPS	FREE
2202.9099	--- Other	20		PAPS	FREE
2203	**Beer made from malt:**				
	- Malt ale of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2203.0011	-- In disposable packings of steel	20		PAPS	FREE
2203.0012	-- In disposable packings of aluminium	20		PAPS	FREE
2203.0013	-- In disposable packings of glass for more than 500 ml	20		PAPS	FREE
2203.0014	-- In disposable packings of glass for 500 ml or less	20		PAPS	FREE
2203.0015	-- In disposable packings of plastic, coloured	20		PAPS	FREE
2203.0016	-- In disposable packings of plastic, uncoloured	20		PAPS	FREE
2203.0019	-- Other	20		PAPS	FREE
	- Other:				
2203.0091	-- In disposable packings of steel	0		PAPS	FREE
2203.0092	-- In disposable packings of aluminium	0		PAPS	FREE
2203.0093	-- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2203.0094	-- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2203.0095	-- In disposable packings of plastic, coloured	0		PAPS	FREE
2203.0096	-- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2203.0099	-- Other	0		PAPS	FREE
2204	**Wine of fresh grapes, including fortified wines; grapes must other than that of heading No. 2009:**				
	- Sparkling wine:				
	-- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2204.1011	--- In disposable packings of steel	0		BAPS	FREE
2204.1012	--- In disposable packings of aluminium	0		BAPS	FREE
2204.1013	--- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.1014	--- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.1015	--- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.1016	--- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.1019	--- Other	0		BAPS	FREE
	-- Wine neither mixed with other fermented beverages nor non-alcoholic beverages provided the product is of an alcoholic strength by volume of more than 2.25 % and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2204.1021	--- In disposable packings of steel	0		BAPS	FREE
2204.1022	--- In disposable packings of aluminium	0		BAPS	FREE
2204.1023	--- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.1024	--- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.1025	--- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.1026	--- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.1029	--- Other	0		BAPS	FREE
	-- Other of an alcoholic strength by volume of more than 2,25%:				
2204.1031	--- In disposable packings of steel	0		BAPS	FREE
2204.1032	--- In disposable packings of aluminium	0		BAPS	FREE
2204.1033	--- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.1034	--- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.1035	--- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.1036	--- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.1039	--- Other	0		BAPS	FREE
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:				
	-- In containers holding 2 l or less:				
	--- Fortified grape must of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2204.2111	---- In disposable packings of steel	10		BAPS	FREE
2204.2112	---- In disposable packings of aluminium	10		BAPS	FREE
2204.2113	---- In disposable packings of glass for more than 500 ml	10		BAPS	FREE
2204.2114	---- In disposable packings of glass for 500 ml or less	10		BAPS	FREE
2204.2115	---- In disposable packings of plastic, coloured	10		BAPS	FREE
2204.2116	---- In disposable packings of plastic, uncoloured	10		BAPS	FREE
2204.2119	---- Other	10		BAPS	FREE
	--- Fortified grape must of an alcoholic strength by volume of more than 2.25 %:				
2204.2121	---- In disposable packings of steel	0		BAPS	FREE
2204.2122	---- In disposable packings of aluminium	0		BAPS	FREE
2204.2123	---- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.2124	---- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.2125	---- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2126	---- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2129	---- Other	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	--- Other of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2204.2131	---- In disposable packings of steel	0		BAPS	FREE
2204.2132	---- In disposable packings of aluminium	0		BAPS	FREE
2204.2133	---- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.2134	---- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.2135	---- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2136	---- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2139	---- Other	0		BAPS	FREE
	--- Wine neither mixed with other fermented beverages nor non-alcoholic beverages provided the product is of an alcoholic strength by volume of more than 2.25 % and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation:				
	---- White wines:				
2204.2141	----- In disposable packings of steel	0		BAPS	FREE
2204.2142	----- In disposable packings of aluminium	0		BAPS	FREE
2204.2143	----- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.2144	----- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.2145	----- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2146	----- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2149	----- Other	0		BAPS	FREE
	---- Red wines:				
2204.2151	----- In disposable packings of steel	0		BAPS	FREE
2204.2152	----- In disposable packings of aluminium	0		BAPS	FREE
2204.2153	----- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.2154	----- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.2155	----- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2156	----- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2159	----- Other	0		BAPS	FREE
	---- Other wines:				
2204.2161	----- In disposable packings of steel	0		BAPS	FREE
2204.2162	----- In disposable packings of aluminium	0		BAPS	FREE
2204.2163	----- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.2164	----- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.2165	----- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2166	----- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2169	----- Other	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	--- Other of an alcoholic strength by volume of more than 2.25 %:				
2204.2191	---- In disposable packings of steel	0		BAPS	FREE
2204.2192	---- In disposable packings of aluminium	0		BAPS	FREE
2204.2193	---- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.2194	---- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.2195	---- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2196	---- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2199	---- Other	0		BAPS	FREE
	-- Other:				
	--- Fortified grape must of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2204.2911	---- In disposable packings of steel	10		BAPS	FREE
2204.2912	---- In disposable packings of aluminium	10		BAPS	FREE
2204.2913	---- In disposable packings of glass	10		BAPS	FREE
2204.2915	---- In disposable packings of plastic, coloured	10		BAPS	FREE
2204.2916	---- In disposable packings of plastic, uncoloured	10		BAPS	FREE
2204.2919	---- Other	10		BAPS	FREE
	--- Fortified grape must of an alcoholic strength by volume of more than 2.25 %:				
2204.2921	---- In disposable packings of steel	0		BAPS	FREE
2204.2922	---- In disposable packings of aluminium	0		BAPS	FREE
2204.2923	---- In disposable packings of glass	0		BAPS	FREE
2204.2925	---- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2926	---- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2929	---- Other	0		BAPS	FREE
	--- Other of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2204.2931	---- In disposable packings of steel	0		BAPS	FREE
2204.2932	---- In disposable packings of aluminium	0		BAPS	FREE
2204.2933	---- In disposable packings of glass	0		BAPS	FREE
2204.2935	---- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2936	---- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2939	---- Other	0		BAPS	FREE
	--- Wine neither mixed with other fermented beverages nor non-alcoholic beverages provided the product is of an alcoholic strength by volume of more than 2.25 % and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation:				
	---- White wines:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2204.2941	----- In disposable packings of steel	0		BAPS	FREE
2204.2942	----- In disposable packings of aluminium	0		BAPS	FREE
2204.2943	----- In disposable packings of glass	0		BAPS	FREE
2204.2945	----- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2946	----- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2949	----- Other	0		BAPS	FREE
	---- Red wines:				
2204.2951	----- In disposable packings of steel	0		BAPS	FREE
2204.2952	----- In disposable packings of aluminium	0		BAPS	FREE
2204.2953	----- In disposable packings of glass	0		BAPS	FREE
2204.2955	----- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2956	----- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2959	----- Other	0		BAPS	FREE
	---- Other wines:				
2204.2961	----- In disposable packings of steel	0		BAPS	FREE
2204.2962	----- In disposable packings of aluminium	0		BAPS	FREE
2204.2963	----- In disposable packings of glass	0		BAPS	FREE
2204.2965	----- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2966	----- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2969	----- Other	0		BAPS	FREE
	--- Other of an alcoholic strength by volume of more than 2.25 %:				
2204.2991	---- In disposable packings of steel	0		BAPS	FREE
2204.2992	---- In disposable packings of aluminium	0		BAPS	FREE
2204.2993	---- In disposable packings of glass	0		BAPS	FREE
2204.2995	---- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.2996	---- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.2999	---- Other	0		BAPS	FREE
	- Other grape must:				
	-- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2204.3011	--- In disposable packings of steel	10		BAPS	FREE
2204.3012	--- In disposable packings of aluminium	10		BAPS	FREE
2204.3013	--- In disposable packings of glass for more than 500 ml	10		BAPS	FREE
2204.3014	--- In disposable packings of glass for 500 ml or less	10		BAPS	FREE
2204.3015	--- In disposable packings of plastic, coloured	10		BAPS	FREE
2204.3016	--- In disposable packings of plastic, uncoloured	10		BAPS	FREE
2204.3019	--- Other	10		BAPS	FREE
	-- Of an alcoholic strength by volume of more than 2.25 % vol:				
2204.3021	--- In disposable packings of steel	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2204.3022	--- In disposable packings of aluminium	0		BAPS	FREE
2204.3023	--- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2204.3024	--- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2204.3025	--- In disposable packings of plastic, coloured	0		BAPS	FREE
2204.3026	--- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2204.3029	--- Other	0		BAPS	FREE
2205	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:**				
	- In containers holding 2 l or less:				
	-- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2205.1011	--- In disposable packings of steel	0		PAPS	FREE
2205.1012	--- In disposable packings of aluminium	0		PAPS	FREE
2205.1013	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2205.1014	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2205.1015	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2205.1016	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2205.1019	--- Other	0		PAPS	FREE
	-- Of an alcoholic strength by volume of more than 2.25 % up to and including 15% of pure alcohol provided the goods contains solely alcohol formed by fermentation without any kind of distillation:				
2205.1021	--- In disposable packings of steel	0		PAPS	FREE
2205.1022	--- In disposable packings of aluminium	0		PAPS	FREE
2205.1023	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2205.1024	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2205.1025	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2205.1026	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2205.1029	--- Other	0		PAPS	FREE
	-- Other:				
2205.1091	--- In disposable packings of steel	0		PAPS	FREE
2205.1092	--- In disposable packings of aluminium	0		PAPS	FREE
2205.1093	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2205.1094	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2205.1095	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2205.1096	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2205.1099	--- Other	0		PAPS	FREE
	- Other:				

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	-- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2205.9011	--- In disposable packings of steel	0		PAPS	FREE
2205.9012	--- In disposable packings of aluminium	0		PAPS	FREE
2205.9013	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2205.9014	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2205.9015	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2205.9016	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2205.9019	--- Other	0		PAPS	FREE
	-- Of an alcoholic strength by volume of more than 2.25 % and a maximum of 15% and contains solely alcohol formed by fermentation without any kind of distillation:				
2205.9021	--- In disposable packings of steel	0		PAPS	FREE
2205.9022	--- In disposable packings of aluminium	0		PAPS	FREE
2205.9023	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2205.9025	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2205.9026	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2205.9029	--- Other	0		PAPS	FREE
	-- Other:				
2205.9091	--- In disposable packings of steel	0		PAPS	FREE
2205.9092	--- In disposable packings of aluminium	0		PAPS	FREE
2205.9093	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2205.9095	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2205.9096	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2205.9099	--- Other	0		PAPS	FREE
2206	**Other fermented beverages (for example, cider, perry, mead)**				
	- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2206.0031	-- In disposable packings of steel	0		BAPS	FREE
2206.0032	-- In disposable packings of aluminium	0		BAPS	FREE
2206.0033	-- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2206.0034	-- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2206.0035	-- In disposable packings of plastic, coloured	0		BAPS	FREE
2206.0036	-- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2206.0039	-- Other	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	- Fermented beverages neither mixed with other fermented beverages nor non-alcoholic beverages, other than with those to be found in the mixed beverage, provided the product is of an alcoholic strength by volume maximum 15% and contains solely alcohol formed by fermentation without any kind of distillation:				
2206.0041	-- In disposable packings of steel	0		BAPS	FREE
2206.0042	-- In disposable packings of aluminium	0		BAPS	FREE
2206.0043	-- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2206.0044	-- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2206.0045	-- In disposable packings of plastic, coloured	0		BAPS	FREE
2206.0046	-- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2206.0049	-- Other	0		BAPS	FREE
	- Mixtures of beer and non-alcohloic beverages of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2206.0051	-- In disposable packings of steel	0		BAPS	FREE
2206.0052	-- In disposable packings of aluminium	0		BAPS	FREE
2206.0053	-- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2206.0054	-- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2206.0055	-- In disposable packings of plastic, coloured	0		BAPS	FREE
2206.0056	-- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2206.0059	-- Other	0		BAPS	FREE
	- Other of an alcoholic strength by volume of more than 2.25 % vol:				
2206.0081	-- In disposable packings of steel	0		BAPS	FREE
2206.0082	-- In disposable packings of aluminium	0		BAPS	FREE
2206.0083	-- In disposable packings of glass for more than 500 ml	0		BAPS	FREE
2206.0084	-- In disposable packings of glass for 500 ml or less	0		BAPS	FREE
2206.0085	-- In disposable packings of plastic, coloured	0		BAPS	FREE
2206.0086	-- In disposable packings of plastic, uncoloured	0		BAPS	FREE
2206.0089	-- Other	0		BAPS	FREE
2207	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength:**				
2207.1000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	0		BAPS	FREE
2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	0		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
ex2208	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages:**				
	– Spirits obtained by distilling grape wine or grape marc:				
	– – Cognac:				
2208.2021	--- In disposable packings of steel	0		PAPS	FREE
2208.2022	--- In disposable packings of aluminium	0		PAPS	FREE
2208.2023	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2208.2024	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2208.2025	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2208.2026	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2208.2029	--- Other	0		PAPS	FREE
	– – Other:				
2208.2081	--- In disposable packings of steel	0		PAPS	FREE
2208.2082	--- In disposable packings of aluminium	0		PAPS	FREE
2208.2083	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2208.2084	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2208.2085	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2208.2086	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2208.2089	--- Other	0		PAPS	FREE
	– Whiskies:				
2208.3011	-- In disposable packings of steel	0		PAPS	FREE
2208.3012	-- In disposable packings of aluminium	0		PAPS	FREE
2208.3013	-- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2208.3014	-- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2208.3015	-- In disposable packings of plastic, coloured	0		PAPS	FREE
2208.3016	-- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2208.3019	-- Other	0		PAPS	FREE
	– – Rum and other spirits obtained by distilling fermented sugar-cane products:				
2208.4011	-- In disposable packings of steel	0		PAPS	FREE
2208.4012	-- In disposable packings of aluminium	0		PAPS	FREE
2208.4013	-- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2208.4014	-- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2208.4015	-- In disposable packings of plastic, coloured	0		PAPS	FREE
2208.4016	-- In disposable packings of plastic, uncoloured	0		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2208.4019	-- Other	0		PAPS	FREE
	- Gin and Geneva:				
	-- Gin:				
2208.5031	--- In disposable packings of steel	0		PAPS	FREE
2208.5032	--- In disposable packings of aluminium	0		PAPS	FREE
2208.5033	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2208.5034	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2208.5035	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2208.5036	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2208.5039	--- Other	0		PAPS	FREE
	-- Geneva:				
2208.5041	--- In disposable packings of steel	0		PAPS	FREE
2208.5042	--- In disposable packings of aluminium	0		PAPS	FREE
2208.5043	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2208.5044	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2208.5045	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2208.5046	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2208.5049	--- Other	0		PAPS	FREE
	- Vodka:				
2208.6011	-- In disposable packings of steel	0		PAPS	FREE
2208.6012	-- In disposable packings of aluminium	0		PAPS	FREE
2208.6013	-- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2208.6014	-- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2208.6015	-- In disposable packings of plastic, coloured	0		PAPS	FREE
2208.6016	-- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2208.6019	-- Other	0		PAPS	FREE
	--- Liqueurs and cordials:				
	-- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2208.7021	--- In disposable packings of steel	0		PAPS	FREE
2208.7022	--- In disposable packings of aluminium	0		PAPS	FREE
2208.7023	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2208.7024	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2208.7025	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2208.7026	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2208.7029	--- Other	0		PAPS	FREE
	-- Other:				
2208.7081	--- In disposable packings of steel	0		PAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
2208.7082	--- In disposable packings of aluminium	0		PAPS	FREE
2208.7083	--- In disposable packings of glass for more than 500 ml	0		PAPS	FREE
2208.7084	--- In disposable packings of glass for 500 ml or less	0		PAPS	FREE
2208.7085	--- In disposable packings of plastic, coloured	0		PAPS	FREE
2208.7086	--- In disposable packings of plastic, uncoloured	0		PAPS	FREE
2208.7089	--- Other	0		PAPS	FREE
	- Other:				
	-- Aqua vitae (brennivín):				
	-- Other of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:				
2209.0000	**Vinegar and substitutes for vinegar obtained from acetic acid**	18		PAPS	FREE
2307.0000	**Wine lees; argol**	0		BAPS	FREE
2401	**Unmanufactured tobacco; tobacco refuse:**				
	- Tobacco, not stemmed/stripped:				
2401.1001	-- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2401.1009	-- Other	0		BAPS	FREE
	- Tobacco, partly or wholly stemmed/stripped:				
2401.2001	-- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2401.2009	-- Other	0		BAPS	FREE
	- Tobacco refuse:				
2401.3001	-- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2401.3009	-- Other	0		BAPS	FREE
2402	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes:**				
	- Cigars, cheroots and cigarillos, containing tobacco:				
2402.1001	-- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2402.1009	-- Other	0		BAPS	FREE
	- Cigarettes containing tobacco:				
2402.2001	-- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2402.2009	-- Other	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	- Other:				
	-- Cigars, cheroots and cigarillos of tobacco substitutes:				
2402.9011	--- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2402.9019	--- Other	0		BAPS	FREE
	-- Other:				
2402.9091	--- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2402.9099	--- Other	0		BAPS	FREE
2403	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences:**				
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:				
	-- Water pipe tobacco specified om Subheading Note 1 to this Chapter:				
2403.1101	--- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2403.1109	--- Other	0		BAPS	FREE
	-- Other:				
2403.1901	--- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2403.1909	--- Other	0		BAPS	FREE
	-- "Homogenised" or "reconstituted" tobacco:				
2403.9101	--- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2403.9101	--- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation				
	--- Snuff containing *solutio ammoniae:*				
2403.9911	---- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2403.9919	---- Other	0		BAPS	FREE
	--- Other snuff :				
2403.9921	---- Brought to the country by travelers, crew members and others for personal use, or is sent to the	0		BAPS	FREE

Icelandic customs tariff 2012	Description of products	MFN - rate of duty, ad valorem	MFN - rate of duty, specific	Classification	Offered rate
1	2	3a	3b	4	5
	country without being professional importation				
2403.9929	---- Other	0		BAPS	FREE
	--- Other:				
2403.9991	---- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	0		BAPS	FREE
2403.9999	---- Other	0		BAPS	FREE

Annex 3

ANNEX XXIV

TARIFF CONCESSIONS ON AGRICULTURAL PRODUCTS
GUATEMALA - NORWAY

ANNEX XXIV

TARIFF CONCESSIONS ON AGRICULTURAL PRODUCTS
GUATEMALA AND NORWAY

Section 1 – Concessions by Guatemala

1. Guatemala shall grant tariff concessions to agricultural products originating in Norway, as specified in this Section.

2. The following staging categories listed in Table 1 to this Section, shall apply to imports from Norway, according to the tariff concessions given by Guatemala:

(a) duties on goods listed under category "I" in Guatemala Schedule shall be abolished and such goods shall be duty-free on the date of entry into force of this Protocol of Accession to the Agreement;

(b) duties on goods listed under category "5" in Guatemala Schedule shall be removed in five equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement and such goods shall be duty-free, effective on 1 January of year five;

(c) duties on goods listed under category "10" in Guatemala Schedule shall be removed in ten equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement and such goods shall be duty-free, effective on 1 January of year 10;

(d) duties on goods listed under category "H1" in Guatemala's Schedule shall be subject a reduction of 50% on the basis of the tariff rate in five equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction;

(e) duties on goods listed under category "H2" in Guatemala's Schedule shall be subject a reduction of 80% on the basis of the tariff rate in ten equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction;

(f) duties on goods listed under category "H3" in Guatemala's Schedule shall be subject a reduction of 33% on the basis of the tariff rate in five equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction; and

(g) duties on goods listed under category "H4" in Guatemala's Schedule shall be subject a reduction of 75% on the basis of the tariff rate on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction;

3. For the purposes of this Section, year one means the year this Protocol of Accession to the Agreement enters into force as provided for in Article 13.6.

4. For the purposes of this Section, beginning in year two, each annual stage of tariff reduction shall become effective on 1 January of the relevant year.

5. The base rate of the import duty for goods, to which the successive reductions set out in this Section are to be applied, shall be the Most-Favoured Nation rate of the duty applied by Guatemala on 1 January 2012.

6. If at any moment after the date of entry into force of this Protocol of Accession to the Agreement, Guatemala reduces its applied Most-Favoured Nation duty on imports, that import duty shall apply if it is lower than the import duty calculated in this Section.

TABLE 1

Tariff concession schedule of Guatemala, in HS 2012

Tariff line HS 2012	Description	MFN rate	Category
0101.21.00	- - Pure-bred breeding animals	0	I
0101.29.00	- - Other	10	I
0101.30.00	- Asses	10	I
0101.90.00	- Other	10	I
0102.21.00	- - Pure-bred breeding animals	0	I
0102.31.00	- - Pure-bred breeding animals	0	I
0102.90.10	- - Pure-bred breeding animals	0	I
0103.10.00	- Pure-bred breeding animals	0	I
0104.10.10	- - Pure-bred breeding animals	0	I
0104.10.90	- - Other	10	I
0104.20.10	- - Pure-bred breeding animals	0	I
0104.20.90	- - Other	10	I
0105.11.00	- - Fowls of the species Gallus domesticus	0	I
0105.12.00	- - Turkeys (gallopavus)	0	I
0106.11.00	- - Primates	10	I
0106.12.00	- - 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)	10	I
0106.13.00	- - Camels and other camelids (Camelidae)	10	I
0106.14.00	- - Rabbits and hares	10	I
0106.19.00	- - Other	10	I
0106.20.00	- Reptiles (including snakes and sea turtles)	10	I
0106.31.00	- - Birds of prey	10	I
0106.32.00	- - Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	I
0106.33.00	- - Ostriches; emus (Dromaius novaehollandiae	10	I
0106.39.00	- - Other	10	I
0106.41.00	- - Bees	0	I
0106.49.00	- - Other	10	I
0106.90.00	- Other	10	I
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15	I
0204.21.00	- - In carcasses or half-carcasses	15	I

Tariff line HS 2012	Description	MFN rate	Category
0204.22.00	- - Other cuts with bone in	15	I
0204.23.00	- - Boneless	15	I
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15	I
0204.41.00	- - In carcasses or half-carcasses	15	I
0204.42.00	- - Other cuts with bone in	15	I
0204.43.00	- - Boneless	15	I
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	I
0206.30.10	- - Skin	5	5
0206.30.90	- - Other	15	10
0206.41.00	- - Livers	15	10
0206.49.10	- - Skin	5	5
0206.49.90	- - Other	15	10
0206.80.00	- Other, fresh or chilled	15	I
0206.90.00	- Other, frozen	15	I
0208.10.00	- Of rabbits or hares	15	I
0208.30.00	- Of primates	15	I
0208.50.00	- Of reptiles (including snakes and sea turtles)	15	I
0208.60.00	- Of camels and other camelids (Camelidae)	15	I
0208.90.10	- - Frogs' legs	15	I
0208.90.90	- - Other	15	I
0210.91.00	- - Of primates	10	I
0210.92.10	- - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	I
0210.92.90	- - - Other	10	I
0210.93.00	- - Of reptiles (including snakes and sea turtles)	10	I
0210.99.90	- - - Other	15	5
0407.11.00	- -Of hen of specie *Gallus domesticus*	0	I
0407.19.00	- - Other	0	I
0407.29.10	- - -Of Ostrich	10	I
0407.29.90	- - - Others	15	5
0407.90.10	- -Of Ostrich	10	I
0409.00.00	**NATURAL HONEY**	15	10
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	10

Tariff line HS 2012	Description	MFN rate	Category
0501.00.00	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	5	I
0502.10.00	- Pigs', hogs' or boars' bristles and waste thereof	0	I
0502.90.00	- Other	5	I
0504.00.10	- Of bovine	5	I
0504.00.20	- Of swine, sheep or lamb	5	I
0504.00.90	- Other	5	I
0505.10.00	- Feathers of a kind used for stuffing; down	5	I
0505.90.00	- Other	5	I
0506.10.00	- Ossein and bones treated with acid	5	5
0506.90.00	- Other	5	5
0507.10.00	- Ivory; ivory powder and waste	5	I
0507.90.00	- Other	5	I
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	5	I
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0	I
0511.10.00	- Bovine semen	0	I
0511.99.10	- - - Fertilised eggs	0	I
0511.99.20	- - - Natural sponges of animal origin	5	I
0511.99.90	- - - Other	5	I
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	I
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	I

Tariff line HS 2012	Description	MFN rate	Category
0602.10.00	- Unrooted cuttings and slips	0	I
0602.20.10	- - Seedlings	10	10
0602.20.90	- - Other	0	I
0602.30.00	- Rhododendrons and azaleas, grafted or not	0	I
0602.40.00	- Roses, grafted or not	0	I
0602.90.10	- - Young vegetable or tobacco plants	10	10
0602.90.90	- - Other	0	I
0603.11.00	- - Roses	15	5
0603.12.00	- - Carnations	15	5
0603.13.00	- - Orchids	15	5
0603.14.00	- - Chrysanthemums	15	5
0603.15.00	- - - Lilies (Lilium spp.)	15	5
0603.19.10	- - - Ginger lilies	15	5
0603.19.20	- - - Bird-of-paradise flowers	15	5
0603.19.30	- - - Calla lilies	15	5
0603.19.50	- - - Sysophilia	15	5
0603.19.60	- - - Gerberas	15	5
0603.19.70	- - - Statice	15	5
0603.19.80	- - - Astromerias	15	5
0603.19.91	- - - - Agapanthus	15	5
0603.19.92	- - - - Gladioli	15	5
0603.19.93	- - - - Anthurium flowers	15	5
0603.19.94	- - - - Heliconias	15	5
0603.19.99	- - - - Other	15	5
0603.90.10	- - Flower arrangements	15	5
0603.90.90	- - Other	15	5
0604.20.10	- - Mosses and lichens	15	5
0604.20.20	- - Arrangements	15	5
0604.20.90	- - Other	15	5
0604.90.10	- - Mosses and lichens	15	5
0604.90.20	- - Arrangements	15	5
0604.90.90	- - Other	15	5
0701.10.00	- For sowing	0	I
0703.10.20	- - Shallots	15	5
0703.20.00	- Garlic	15	10
0703.90.00	- Leeks and other alliaceous vegetables	15	5
0704.10.00	- Cauliflowers and headed broccoli	15	10
0704.20.00	- Brussels sprouts	15	5
0704.90.00	- Other	15	5
0705.11.00	- - Cabbage lettuce (head lettuce)	15	10

Tariff line HS 2012	Description	MFN rate	Category
0705.19.00	- - Other	15	10
0705.21.00	- - Witloof chicory (*Cichorium intybus var. foliosum*)	15	5
0705.29.00	- - Other	15	5
0706.10.00	- Carrots and turnips	15	10
0706.90.00	- Other	15	5
0708.10.00	- Peas (*Pisum sativum*)	15	10
0708.20.00	- Beans (*Vigna spp., Phaseolus spp.*)	15	10
0708.90.00	- Other	15	5
0709.20.00	- Asparagus	15	5
0709.30.00	- Aubergines (egg-plants)	15	5
0709.40.00	- Celery other than celeriac	15	5
0709.51.00	- - Mushrooms of the genus Agaricus	5	5
0709.59.00	- - Other	5	5
0709.60.10	- - Sweet peppers	15	10
0709.60.20	- - Chillies (Capsicum frutescens L.)	15	5
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	5
0709.91.00	- - Globe artichokes	15	I
0709.92.00	- - Olives	15	I
0709.93.10	- - - Squash	15	5
0709.93.20	- - - Pumpkins	15	5
0709.93.90	- - - Other	15	5
0709.99.10	- - - Sweet corn	15	10
0709.99.20	- - - Chayote	15	5
0709.99.30	- - - Okras	15	I
0709.99.90	- - - Other	15	5
0710.21.00	- - Peas (Pisum sativum)	15	10
0710.22.00	- - Beans (Vigna spp., Phaseolus spp.)	15	10
0710.29.00	- - Other	15	5
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	5
0710.40.00	- Sweet corn	15	10
0710.80.00	- Other vegetables	15	10
0710.90.00	- Mixtures of vegetables	15	10
0711.20.00	- Olives	0	I
0711.40.00	- Cucumbers and gherkins	15	5
0711.51.00	- - Mushrooms of the genus Agaricus	0	I

Tariff line HS 2012	Description	MFN rate	Category
0711.59.00	- - Other	0	I
0711.90.20	- - Onions	15	10
0711.90.30	- - Capers	0	I
0711.90.90	- - Others, including mixtures of vegetables	15	10
0712.20.10	- - Powdered, in containers of a net content of 5 kg or more	5	5
0712.20.90	- - Other	15	10
0712.31.00	- - Mushrooms of the genus Agaricus	5	10
0712.32.00	- - Wood ears (Auricularia spp.)	5	5
0712.33.00	- - Jelly fungi (Tremella spp.)	5	5
0712.39.00	- - Other	5	5
0712.90.10	- - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more	5	10
0712.90.20	- - Kernels of Sweet corn (Zea Mays var saccharata), for sowing	0	I
0712.90.90	- - Others, including mixtures of vegetables	15	10
0713.10.10	- - For sowing	0	I
0713.10.90	- - Other	15	10
0713.20.00	- Chickpeas	10	5
0713.31.10	- - - Of the species Vigna mungo (L.) Hepper	15	5
0713.31.90	- - - Other	15	5
0713.32.00	- - Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	30	10
0713.33.20	- - - White	20	10
0713.33.30	- - - "Ejotero" beans (*Phaseolus vulgaris*), for sowing	0	I
0713.33.40	- - - Reds	20	10
0713.33.90	- - - Others	20	10
0713.34.00	- - Bambara beans (Vigna subterranea or Voandzeia subterranea)	15	10
0713.35.00	- - Cowpeas (Vigna unguiculata)	15	10
0713.39.10	- - - Runner beans (*Phaseolus coccinius*)	15	10
0713.39.20	- - - Lima beans (*Phaseolus lunatus*)	15	10
0713.39.90	- - - Other	15	10
0713.40.00	- Lentils	15	5
0713.50.00	- Broad beans (Vicia faba var. major) horse beans (Vicia faba var. equina), and field beans (Vicia faba var. minor)	15	5
0713.60.00	- Pigeon peas (Cajanus cajan)	15	10
0713.90.00	- Other	15	10
0714.10.00	- Cassava (manioc) roots	15	5

Tariff line HS 2012	Description	MFN rate	Category
0714.20.00	- Sweet potatoes	15	5
0714.30.10	- - Cush-cush yams (Dioscorea trifida)	15	5
0714.30.20	- - White yams (Dioscorea alata)	15	5
0714.30.90	- - Other	15	5
0714.40.10	- - Dasheens (Colocasia esculenta)	15	5
0714.40.90	- - Other	15	5
0714.50.10	- - Yautia (Xanthosoma saggittifolium)	15	5
0714.50.90	- - Other	15	5
0714.90.00	- Other	15	5
0801.11.00	- - Dried	10	I
0801.12.00	- - In the inner shell (endocarp)	15	I
0801.19.00	- - Other	15	5
0801.21.00	- - In shell	15	5
0801.22.00	- - Shelled	15	5
0801.31.00	- - In shell	15	5
0801.32.00	- - Shelled	15	10
0802.11.00	- - In shell	0	I
0802.12.00	- - Shelled	0	I
0802.21.00	- - In shell	0	I
0802.22.00	- - Shelled	0	I
0802.31.00	- - In shell	15	5
0802.32.00	- - Shelled	15	10
0802.41.00	- - In shell	15	10
0802.42.00	- - Shelled	15	10
0802.51.00	- - In shell	0	I
0802.52.00	- - Shelled	0	I
0802.61.00	- - In shell	15	5
0802.62.00	- - Shelled	15	5
0802.70.00	- Kola nuts (Cola spp.)	15	5
0802.80.00	- Areca nuts	15	5
0802.90.00	- Other	15	10
0803.10.00	- Plantains	15	5
0803.90.11	- - - Fresh	15	5
0803.90.12	- - - Dried	15	5
0803.90.90	- - Other	15	5
0804.10.00	- Dates	15	5
0804.20.00	- Figs	15	5
0804.30.00	- Pineapples	15	5
0804.40.00	- Avocados	15	5
0804.50.10	- - Mangoes	15	5

Tariff line HS 2012	Description	MFN rate	Category
0804.50.20	- - Guavas and mangosteens	15	5
0805.10.00	- Oranges	15	10
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	10
0805.40.00	- Grapefruit or pomelos	15	10
0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	15	10
0805.90.00	- Other	15	10
0806.10.00	- Fresh	15	10
0806.20.00	- Dried, including raisins	0	I
0807.11.00	- - Watermelons	15	5
0807.19.00	- - Other	15	5
0807.20.00	- Papaws (papayas)	15	5
0808.30.00	- Pears	15	10
0808.40.00	- Quinces	15	10
0809.10.00	- Apricots	15	10
0809.21.00	- - Sour cherries (Prunus cerasus)	15	10
0809.29.00	- - Other	15	10
0809.30.00	- Peaches, including nectarines	15	10
0809.40.00	- Plums and sloes	15	10
0810.10.00	- Strawberries	15	10
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	10
0810.30.00	- Black, white or red currants and gooseberries (other than kiwifruit)	15	10
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	15	10
0810.50.00	- Kiwi fruit	15	I
0810.60.00	- Durians	15	I
0810.70.00	- Persimmons	15	I
0810.90.10	- - Soursops (Annona muricata)	15	I
0810.90.20	- - Sweetsops (Annona squamosa)	15	I
0810.90.30	- - Passion fruit (Passiflora edulis var. flavicarpa)	15	I
0810.90.40	- - Granadillas (Passiflora edulis var. sims)	15	I
0810.90.51	- - - Red, unshelled	15	5
0810.90.52	- - - Yellow, unshelled	15	5
0810.90.53	- - - Other, unshelled	15	5
0810.90.54	- - - Shelled	15	5
0810.90.70	- - Rambutan (Nephelium lappaceum)	15	I
0810.90.90	- - Other	15	5

Tariff line HS 2012	Description	MFN rate	Category
0811.10.00	- Strawberries	15	10
0811.20.00	- Raspberries, blackberries, mulberries, loganberries and currants	15	10
0811.90.00	- Other	15	10
0812.10.10	- - Morello cherries	0	I
0812.10.90	- - Other	10	5
0812.90.10	- - Strawberries	15	10
0812.90.90	- - Other	15	10
0813.10.00	- Apricots	15	5
0813.20.00	- Plums	15	10
0813.30.10	- - In pieces	15	5
0813.30.90	- - Other	15	5
0813.40.00	- Other fruit	15	5
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15	10
0814.00.00	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	5
0901.11.10	- - - Raw, in berries	10	5
0901.11.20	- - - Parchment coffee	15	5
0901.11.30	- - - Café oro (unroasted coffee beans)	15	5
0901.11.90	- - - Other	15	5
0901.12.00	- - Decaffeinated	15	5
0901.21.00	- - Not decaffeinated	15	10
0901.22.00	- - Decaffeinated	15	10
0901.90.00	- Other	15	5
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	10
0902.20.00	- Other green tea (not fermented)	15	5
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	10
0902.40.00	- Other black tea (fermented) and other partly fermented tea	15	5
0903.00.00	MATE	15	5
0904.11.00	- - Neither crushed nor ground	10	10

Tariff line HS 2012	Description	MFN rate	Category
0904.12.00	- - Crushed or ground	5	10
0904.21.00	- - Dried, neither crushed nor ground	10	10
0904.22.00	- - Crushed or ground	5	10
0905.10.00	- Neither crushed nor ground	10	10
0905.20.00	- Crushed or ground	10	10
0906.11.00	- - Cinnamon (Cinnamomum zeylanicum Blume)	0	I
0906.19.00	- - Other	0	I
0906.20.00	- Crushed or ground	10	5
0907.10.00	- Neither crushed nor ground	0	I
0907.20.00	- Crushed or ground	0	I
0908.11.00	- - Neither crushed nor ground	0	I
0908.12.00	- - Crushed or ground	0	I
0908.21.00	- - Neither crushed nor ground	0	I
0908.22.00	- - Crushed or ground	0	I
0908.31.10	- - - Amoms	10	I
0908.31.20	- - - Cardamoms	15	I
0908.32.10	- - - Amoms	10	I
0908.32.20	- - - Cardamoms	15	I
0909.21.00	- - Neither crushed nor ground	0	I
0909.22.00	- - Crushed or ground	0	I
0909.31.00	- - Neither crushed nor ground	0	I
0909.32.00	- - Crushed or ground	0	I
0909.61.10	- - - Seeds os anise or badian	0	I
0909.61.20	- - - Seeds of caraway	10	5
0909.61.30	- - - Seeds of fennel; juniper berries	10	5
0909.62.10	- - - Seeds os anise or badian	0	I
0909.62.20	- - - Seeds of caraway	10	5
0909.62.30	- - - Seeds of fennel; juniper berries	10	5
0910.11.10	- - - Dried	10	5
0910.11.90	- - - Other	10	5
0910.12.10	- - - Dried	10	5
0910.12.90	- - - Other	10	5
0910.20.00	- Saffron	10	5
0910.30.00	- Turmeric (curcuma)	10	5
0910.91.00	-.-.Mixtures referred to in note 1 b) to this Chapter	10	10
0910.99.10	- - - Thyme	10	5
0910.99.20	- - - Bay leaves	10	5
0910.99.30	- - - Curry	10	I
0910.99.90	- - - Others	10	10
1001.11.00	- - Seed	0	I

Tariff line HS 2012	Description	MFN rate	Category
1001.19.00	- - Other	0	I
1001.91.00	- - Seed	0	I
1001.99.00	- - Other	0	I
1002.10.00	- Seed	0	I
1002.90.00	- Other	0	I
1003.10.00	- Seed	0	I
1003.90.00	- Other	0	I
1004.10.00	- Seed	0	I
1004.90.00	- Other	0	I
1005.10.00	- Seed	0	I
1005.90.10	- - Popcorn (Zea mays everta)	0	I
1007.10.00	- Seed	0	I
1008.10.00	- Buckwheat	15	5
1008.21.00	- - Seed	0	I
1008.29.00	- - Other	15	5
1008.30.00	- Canary seed	0	I
1008.40.00	- Fonio (Digitaria spp.)	15	5
1008.50.00	- Quinoa (Chenopodium quinoa)	15	I
1008.60.00	- Triticale	15	I
1008.90.00	- Other cereals	15	5
1102.20.00	-Maize (corn) flour	20	10
1103.13.10	- - - Pregelatinised meal (for example meal used as additive in the brewing industry)	0	I
1103.19.10	- - - Of oats	0	I
1103.19.90	- - - Other	0	I
1104.19.10	- - - Of barley	0	I
1104.22.11	- - - - Stabilized by heat treatment for enzyme inactivation	0	I
1104.22.19	- - - - Other	0	I
1104.29.10	- - - Of barley	0	I
1105.10.00	- Flour, meal and powder	0	I
1105.20.10	- - Flakes and granules	0	I
1106.10.00	- Of the vegetables of heading 07.13	10	5
1106.20.00	- Of sago or of roots or tubers of heading 07.14	10	I
1106.30.00	- Of the products of Chapter 8	0	I
1107.10.00	- Not roasted	0	I
1107.20.00	- Roasted	0	I
1108.11.00	- - Wheat starch	0	I
1108.12.00	- - Maize (corn) starch	0	I

Tariff line HS 2012	Description	MFN rate	Category
1108.13.00	- - Potato starch	0	I
1108.14.00	- - Manioc (cassava) starch	0	I
1108.20.00	- Inulin	0	I
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0	I
1201.10.00	- For sowing	0	I
1201.90.00	- Other	0	I
1202.30.00	- For sowing	0	I
1202.41.00	- - In shell	10	5
1202.42.00	- - Shelled, whether or not broken	10	5
1203.00.00	COPRA	5	I
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0	I
1205.10.10	- - For sowing	0	I
1205.10.90	- - Other	0	I
1205.90.10	- - For sowing	0	I
1205.90.90	- - Other	0	I
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0	I
1207.10.10	- - For sowing	0	I
1207.10.90	- - Other	5	5
1207.21.00	- - For sowing	0	I
1207.29.00	- - Other	0	I
1207.30.00	- Castor oil seeds	0	I
1207.40.10	- - In shell	0	I
1207.40.20	- - Shelled	0	I
1207.50.00	- Mustard seeds	0	I
1207.60.00	- Safflower (Carthamus tinctorius) seeds	0	I
1207.70.00	- Melon seeds	0	I
1207.91.00	- - Poppy seeds	0	I
1207.99.00	- - Other	0	I
1208.10.00	- Of soybeans	5	5
1208.90.00	- Other	5	5
1209.10.00	- Sugar beet seed	0	I
1209.21.00	- - Of lucerne (alfalfa)	0	I
1209.22.00	- - Of clover (Trifolium spp.)	0	I
1209.23.00	- - Of fescue	0	I
1209.24.00	- - Of Kentucky blue grass (Poa pratensis L.)	0	I
1209.25.00	- - Of rye grass (Lolium multiflorum Lam., Lolium perenne L.)	0	I

Tariff line HS 2012	Description	MFN rate	Category
1209.29.10	- - - Beet seeds, other than sugar beet seed	0	I
1209.29.20	- - - Timothy grass (Phleum pratensis) seed	0	I
1209.29.90	- - - Other	0	I
1209.30.10	- - Of petunia	0	I
1209.30.90	- - Other	0	I
1209.91.00	- - Vegetable seeds	0	I
1209.99.00	- - Other	0	I
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	0	I
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	I
1211.20.00	- Ginseng roots	0	I
1211.30.00	- Coca leaves	0	I
1211.40.00	- Poppy straw	0	I
1211.90.10	- - Raicilla or ipecacuana	0	I
1211.90.20	- - Liquorice roots	0	I
1211.90.90	- - Other	0	I
1212.21.00	- - Fit for human consumption	0	I
1212.29.00	- - Other	0	I
1212.91.00	- - Sugar beet	0	I
1212.92.10	- - - Seeds	0	I
1212.92.90	- - - Other	0	I
1212.93.00	- - Sugar cane	10	5
1212.94.00	- - Chicory roots	0	I
1212.99.30	- - - Apricot, peach (including nectarine) or plum stones and kernels	0	I
1212.99.90	- - - Other	0	I
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	5	I
1214.10.00	- Lucerne (alfalfa) meal and pellets	5	I
1214.90.00	- Other	5	5
1301.20.00	- Gum arabic	0	I
1301.90.10	- - Lac	0	I
1301.90.90	- - Other	0	I
1302.11.00	- - Opium	0	I
1302.12.00	- - Of liquorice	0	I
1302.13.00	- - Of hops	0	I

Tariff line HS 2012	Description	MFN rate	Category
1302.19.10	- - - For medicinal use	0	I
1302.19.20	- - - For insecticidal, fungicidal or similar uses	0	I
1302.19.30	- - - Juices and extracts of pyrethrum or of roots containing rotenone	0	I
1302.19.90	- - - Other	0	I
1302.20.00	- Pectic substances, pectinates and pectates	0	I
1302.31.00	- - Agar-agar	0	I
1302.32.00	-- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified	0	I
1302.39.00	- - Other	0	I
1401.10.00	- Bamboos	5	I
1401.20.00	- Rattans	0	I
1401.90.10	- - Osier	0	I
1401.90.20	- - Reeds	0	I
1401.90.90	- - Other	0	I
1404.20.00	- Cotton linters	0	I
1404.90.10	- - Vegetable materials of a kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials	0	I
1404.90.20	- - Vegetable materials of a kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles	5	I
1404.90.31	- - - Annatto (achiote)	15	5
1404.90.39	- - - Other	5	5
1404.90.90	- - Other	5	5
1502.10.00	- Tallow	0	I
1502.90.00	- Other	0	I
1503.00.90	- Other	0	I
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN	0	I
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	10	10
1507.10.00	- Crude oil	0	I
1508.10.00	- Crude oil	5	10
1509.10.00	- Virgin	10	5

Tariff line HS 2012	Description	MFN rate	Category
1509.90.00	- Other	10	5
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	5
1512.11.00	- - Crude oils	0	I
1512.21.00	- - Crude oil, whether or not gossypol has been removed	0	I
1514.11.00	- - Crude oils	0	I
1514.91.00	- - Crude oils	0	I
1515.11.00	- - Crude oils	5	10
1515.19.00	- - Other	5	10
1515.21.00	- - Crude oils	0	I
1515.30.00	- Castor oil and its fractions	0	I
1515.50.00	- Sesame oil and its fractions	15	10
1515.90.10	- - Others aceites secantes	0	I
1515.90.20	- - Jojoba oil and its fractions	0	I
1515.90.30	- - Tung oil and its fractions	0	I
1515.90.90	- - Others	15	10
1517.90.20	- - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products	0	I
1518.00.10	- Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds	0	I
1518.00.90	- Other	5	10
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	5	10
1521.10.00	- Vegetable waxes	5	5
1521.90.00	- Other	5	5
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	10	10
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	I
1702.19.00	- - Other	0	I
1702.30.11	- - - Chemically pure glucose	0	I
1702.30.12	- - - Glucose syrup	0	I

Tariff line HS 2012	Description	MFN rate	Category
1702.50.00	- Chemically pure fructose	0	I
1702.90.10	- - Chemically pure maltose	0	I
1702.90.20	- - Other sugars and other sugar syrups, excluding sucrose syrup or caramel	0	I
1704.10.00	- Chewing gum, whether or not sugar-coated	15	H2
1704.90.00	- Other	15	H2
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	5	I
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	5	5
1803.10.00	- Not defatted	10	5
1803.20.00	- Wholly or partly defatted	10	5
1804.00.00	COCOA BUTTER, FAT AND OIL	10	5
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	10	10
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	15	10
1806.20.10	- - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products	0	I
1806.20.90	- - Other	15	H4
1806.31.00	- - Filled	15	H4
1806.32.00	- - Not filled	15	H4
1806.90.00	- Other	15	H4
1901.10.11	- - - For infant feeding (“infant formula”)	0	I
1901.10.19	- - - Other	0	I
1901.10.20	- - Preparations for infant feeding (“infant formula”) other than those included in tariff subdivision 1901.10.11	0	I
1901.10.90	- - Other	10	H1
1901.90.10	- - Malt extract	0	I
1901.90.20	- - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	I
1901.90.90	- - Other	15	10
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	15	I
1902.40.00	- Couscous	15	I

Tariff line HS 2012	Description	MFN rate	Category
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS	15	I
1904.10.10	- - Rice flour pellets	0	I
Ex. 1904.10.90	- - Others (Only Muesli)	15	I
1904.30.00	- Bulgur wheat	15	I
1905.10.00	- Crispbread called “knäckebrot”	15	10
1905.20.00	- Gingerbread and the like	15	10
2001.10.00	- Cucumbers and gherkins	15	10
2001.90.10	- - Elotitos (young maize (corn) kernels)	15	5
2001.90.20	- - Onions	15	10
2001.90.90	- - Other	15	10
2002.10.00	- Tomatoes, whole or in pieces	15	10
2002.90.10	- - Tomato concentrate	0	I
2002.90.90	- - Other	15	5
2003.10.00	- Mushrooms of the genus Agaricus	10	10
2003.90.10	- - Truffles	15	I
2003.90.90	- - Other	10	5
2004.90.00	- Other vegetables and mixtures of vegetables	15	10
2005.10.00	- Homogenized vegetables	15	10
2005.40.00	- Peas (Pisum sativum)	15	10
2005.60.00	- Asparagus	15	10
2005.70.00	- Olives	15	5
2005.80.00	- Sweet corn (Zea mays var. Sac charata)	15	10
2005.91.00	- - Bamboo shoots	15	I
2005.99.00	- - Other	15	10
2006.00.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	15	10
2007.10.00	- Homogenized preparations	15	5
2007.91.00	- - Citrus fruit	15	10
2007.99.10	- - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more	0	I

Tariff line HS 2012	Description	MFN rate	Category
2007.99.90	- - - Other	15	10
2008.11.10	- - - Butter	15	5
2008.11.90	- - - Other	15	10
2008.19.10	- - - Almond, hazelnut or other nut pastes, not containing added sugar	5	5
2008.20.00	- Pineapples	15	10
2008.30.00	- Citrus fruit	15	10
2008.40.00	- Pears	15	10
2008.50.00	- Apricots	15	10
2008.60.00	- Cherries	15	10
2008.70.00	- Peaches, including nectarines	15	10
2008.91.00	- - Palm hearts	15	5
2008.93.00	- - red cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*)	15	10
2009.11.00	- - Frozen	15	10
2009.19.10	- - - Concentrated juice	0	I
2009.19.90	- - - Others	15	10
2009.21.00	-- Of a Brix value not exceeding 20	15	10
2009.29.10	**- - - concentrated juice**	5	10
2009.29.90	**- - - Others**	15	10
2009.31.00	- - Of a Brix value not exceeding 20	15	10
2009.39.00	- - Other	15	10
2009.69.10	- - - Concentrated juice, whether or not frozen	0	I
2009.69.20	- - - Grape must	0	I
2009.79.10	- - - Concentrated juice, whether or not frozen	0	I
2009.81.00	- - red cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*)	15	10
2009.89.10	- - - Juice concentrate, pear, quince, apricot (apricot, apricot), cherry, peach (peach), plum or sloe, even frozen	0	I
2101.11.00	- - Extracts, essences and concentrates	15	10
2101.12.00	- - Preparations with a base of these extracts, essences or concentrates or with a base of coffee	15	10
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a base of these extracts, essences or concentrates, or with a base of tea or maté	15	5
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	5

Tariff line HS 2012	Description	MFN rate	Category
2102.10.10	- - Culture yeasts	0	I
2102.20.00	- Inactive yeasts; other dead single-cell micro-organisms	0	I
2103.10.00	- Soy sauce	15	10
2103.30.10	- - Mustard flour	5	I
2103.30.20	- - Prepared mustard	15	10
2104.20.00	- Homogenized composite food preparations	15	10
2106.10.00	- Protein concentrates and textured protein substances	0	I
2106.90.10	- - Vegetable protein hydrolysates	0	I
2106.90.20	- - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	10
2106.90.30	- - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	0	I
2106.90.40	- - Improvers for bread-making	10	10
2106.90.50	- - Autolyzed yeasts (yeast extracts)	5	10
2106.90.71	- - - Preparations for infant feeding (“infant formula”), packaged for retail sale	0	I
2106.90.79	- - - Other	10	10
2106.90.80	- - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products, in containers holding more than 2 kg	0	I
2106.90.91	- - - Preparation for the food industry of a stabiliser/emulsifier type	0	I
2106.90.99	- - - Other	15	I
2201.90.00	- Other	15	H3
2208.70.00	- Liqueurs	30	5
Ex.2208.90.90	Only Norway Aquavit	30	I
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	15	10
2302.40.90	- - Other	5	10
2302.50.00	- Of leguminous plants	5	5
2303.10.10	- - Of maize (corn) including the commercially called maize gluten	0	I

Tariff line HS 2012	Description	MFN rate	Category
2303.10.90	- - Other	5	10
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5	I
2303.30.00	- Brewing or distilling dregs and waste	5	I
2304.00.10	- Flour	5	5
2304.00.90	- Other	5	5
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	5	5
2306.10.00	- Of cotton seeds	5	5
2306.20.00	- Of linseed	5	5
2306.30.00	- Of sunflower seeds	5	5
2306.41.00	- - Rape or colza seeds with a low erucic acid content	5	5
2306.49.00	- - Other	5	5
2306.50.00	- Of coconut or copra	5	5
2306.60.00	- Of palm nuts or kernels	5	5
2306.90.10	- - Of maize (corn) germ	5	5
2306.90.90	- - Others	5	5
2307.00.00	WINE LEES; ARGOL	5	I
2308.00.10	- Acorns and horse-chestnuts	5	I
2308.00.90	- Other	5	5
2309.10.00	- Dog or cat food, packaged for retail sale	15	10
2309.90.20	- - Feeding preparations for birds	15	10
2309.90.30	- - Forage preparations with molasses or sugar added	10	10
2309.90.41	- - - Containing antibiotics or vitamins, whether or not intermixed	0	I
2309.90.49	- - - Other	5	10
2309.90.90	- - Other	15	10
2401.10.10	- - Virginia	5	5
2401.10.20	- - Burley	5	5
2401.10.30	- - Turkish (oriental)	0	I
2401.10.90	- - Other	5	5
2401.20.10	- - Virginia	5	10
2401.20.20	- - Burley	5	10
2401.20.30	- - Turkish (oriental)	0	I
2401.20.90	- - Other	5	5
2401.30.10	- - Virginia	5	10

Tariff line HS 2012	Description	MFN rate	Category
2401.30.20	- - Burley	5	10
2401.30.30	- - Turkish (oriental)	0	I
2401.30.90	- - Other	5	5
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15	10
2402.20.00	- Cigarettes containing tobacco	20	10
2402.90.00	- Other	15	10
2403.11.00	- -- - Snuff for hookah mentioned in Subheading Note 1 to this Chapter	15	10
2403.19.10	- - - Sting snuff, for cigarettes	15	10
2403.19.90	- - - Others	15	10
2403.91.00	- - “Homogenized” or “reconstituted” tobacco	0	I
2403.99.00	- - Other	5	10
3301.90.00	- Other	0	I
3501.10.00	- Casein	0	I
3501.90.00	- Other	5	10
3502.11.00	- - Dried	0	I
3502.19.00	- - Other	0	I
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	0	I
3502.90.00	- Other	0	I
3505.10.10	- - Dextrins	0	I
3505.10.20	- - Pregelatinised or esterified starch	0	I
3505.10.90	- - Other	5	5
3505.20.00	- Glues	10	5
3809.10.00	- With a basis of amylaceous substances	5	5
3823.11.00	- - Stearic acid	0	I
3823.12.00	- - Oleic acid	0	I
3823.13.00	- -Tall oil fatty acids	0	I
3823.19.00	- - Other	0	I
3823.70.00	- Industrial fatty alcohols	0	I

Section 2 - Concessions by Norway

The following terms and conditions shall apply to the tariff concessions granted by Norway on agricultural products in Table 1 to this Section.

1. Norway shall apply for Guatemala the customs duties as set out in columns 5a or 5b.

2. For originating products classified under the tariff lines identified as "PAP" (ProcessedAgricultural Products) in column 6, the following provisions shall apply:

(a) In order to take account of differences in the cost of the agricultural raw materials incorporated into products identified as processed agricultural products ("PAP"), the Agreement does not preclude the levying, upon import, of a duty, unless otherwise specified in columns 5a or 5b in Table 1 to this Section.

(b) Duties levied by the Parties upon import shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

(c) Subject to the provisions laid down in paragraph 2 (a) and (b), Norway shall accord for products identified as PAP, originating in Guatemala, treatment no less favourable than that accorded to the European Union.

(d) Norway shall publish the applicable import duties for processed agricultural products on the web site of the EFTA Secretariat.

TABLE 1

Tariff concession schedule of Norway, in HS 2012

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
01.01	**Live horses, asses, mules and hinnies.**						
	- Horses :						
01.01.3000	- Asses	Free		Free	Free	Free	
01.01.9000	- Other	Free		Free	Free	Free	
01.06	**Other live animals.**						
	- Mammals :						
01.06.1100	- - Primates	Free		Free	Free	Free	
01.06.1200	- - 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)	Free		Free	Free	Free	
01.06.1300	- - Camels and camelids (*Camelidae*)	Free		Free	Free	Free	
01.06.1400	- - Rabbits and hares	Free		Free	Free	Free	
	- - Other :						
	- - - Other :						
01.06.1992	- - - - Fur-bearing animals, not elsewhere mentioned or included	Free		Free	Free	Free	
01.06.1999	- - - - Other	Free		Free	Free	Free	
01.06.2000	- Reptiles (including snakes and turtles)	Free		Free	Free	Free	
	- Birds :						
01.06.3100	- - Birds of prey	Free		Free	Free	Free	
01.06.3200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	Free		Free	Free	Free	
01.06.3300	- - Ostriches; emus (*Dromaius novaehallandiae*)	Free		Free	Free	Free	
	- - Other :						
01.06.3910	- - - Pheasants		0,60	Free	Free	Free	
01.06.3990	- - - Other	Free		Free	Free	Free	
	- Insects :						
01.06.4100	- - Bees	Free		Free	Free	Free	
01.06.4900	- - Other	Free		Free	Free	Free	
01.06.9000	- Other	Free		Free	Free	Free	
02.02	**Meat of bovine animals, frozen.**						
02.02.1000	- Carcasses and half-carcasses	344,0%	32,28	32,28	30% reduction on the in-quota duty of the annual global WTO quota for meat of bovine animals, frozen of 1084 tons		
	- Other cuts with bone in :						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
02.02.2001	- - "Compensated quarters", i.e. forequarters and the hindquarters of the same animal are presented at the same time	344,0%	66,40	32,28	30% reduction on the in-quota duty of the annual global WTO quota for meat of bovine animals, frozen of 1084 tons		
02.02.2002	- - Other forequarters	344,0%	66,40	66,40	30% reduction on the in-quota duty of the annual global WTO quota for meat of bovine animals, frozen of 1084 tons		
02.02.2003	- - Other hindquarters	344,0%	66,40	66,40	30% reduction on the in-quota duty of the annual global WTO quota for meat of bovine animals, frozen of 1084 tons		
02.02.2004	- - So-called "Pistola cuts"	344,0%	66,40	66,40	30% reduction on the in-quota duty of the annual global WTO quota for meat of bovine animals, frozen of 1084 tons		
02.02.2008	- - Other	344,0%	66,40	66,40	30% reduction on the in-quota duty of the annual global WTO quota for meat of bovine animals, frozen of 1084 tons		
	- Boneless :						
02.02.3001	- - Beef steaks and fillets	344,0%	119,01	119,01	30% reduction on the in-quota duty of the annual global WTO quota for meat of bovine animals, frozen of 1084 tons		
02.02.3009	- - Other	344,0%	119,01	119,01	30% reduction on the in-quota duty of the annual global WTO quota for meat of bovine animals, frozen of 1084 tons		
02.03	**Meat of swine, fresh, chilled or frozen.**						
	- Frozen :						
	- - Carcasses and half-carcasses :						
02.03.2101	- - - Of domestic swine	363,0%	24,64	24,64	30% reduction on the in-quota duty of the annual global WTO quota for meat of swine, frozen, of 1381 tons		
02.07	**Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.**						
	- Of fowls of the species *Gallus domesticus* :						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
02.07.1200	- - Not cut in pieces, frozen	290,0%	25,71	25,71	30% reduction on the in-quota duties of the annual global WTO quota for meat of fowls of the species Gallus domesticus, frozen of 221 tonnes.		
	- Of turkeys :						
02.07.2500	- - Not cut in pieces, frozen	251,0%	27,45	27,45	30% reduction on the in-quota duties of the annual global WTO quota for meat of turkeys, frozen of 221 tonnes.		
	- Of ducks :						
02.07.4200	- - Not cut in pieces, frozen	425,0%	48,40	48,40	30% reduction on the in-quota duties of the annual global WTO quota for meat of poultry ducks, geese and guinea fowl, frozen, frozen of 221 tonnes.		
	- Of geese :						
02.07.5200	- - Not cut in pieces, frozen	425,0%	48,40	48,40	30% reduction on the in-quota duties of the annual global WTO quota for meat of poultry ducks, geese and guinea fowl, frozen, frozen of 221 tonnes.		
	- Of guinea fowls :						
02.07.6010	- - Not cut in pieces	425,0%	48,40	48,40	30% reduction on the in-quota duties of the annual global WTO quota for meat of poultry ducks, geese and guinea fowl, frozen, frozen of 221 tonnes.		
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.**						
	- - Containing fruit, nuts or berries :						
04.03.1020	- - - In powder, granules or other solid forms	453,0%	20,54	20,54	*	*	PAP
04.03.1030	- - - Other	319,0%	8,45	8,45	*	*	PAP
	- - Other :						
04.03.1091	- - - Flavoured or containing added cocoa	453,0%	20,54	20,54	*	*	PAP
	- Other :						
04.03.9001	- - Flavoured or containing added cocoa	453,0%	20,54	20,54	*	*	PAP
04.03.9002	- - Containing added fruit, nuts or berries	453,0%	20,54	20,54	*	*	PAP

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
04.07	**Birds' eggs in shell, fresh preserved or cooked.**						
	- Fertilised eggs for incubation :						
04.07.1900	- - Other	427,0%	15,50	427,0%	Free	Free	
04.09.0000	**Natural honey.**	356,0%	24,47	24,47	302,6% or 20,80 nok/kg, and duty free within the global annual quota for honey, for developing countries, of 192 tonnes.		
05.01.0000	**Human hair, unworked, whether or not washed or scoured; waste of human hair.**	Free		Free	Free	Free	PAP
05.02	**Pigs', hogs' or boars' bristles and hair; Badger hair and other brush making hair; Waste of such bristles or hair.**						
05.02.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof	Free		Free	Free	Free	PAP
05.02.9000	- Other	Free		Free	Free	Free	PAP
05.04.0000	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.**	Free		Free	Free	Free	
05.05	**Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; Powder and waste of feathers or parts ..(*)**						
05.05.1000	- Feathers of a kind used for stuffing; down	Free		Free	Free	Free	PAP
05.05.9000	- Other	Free		Free	Free	Free	PAP
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.**						
05.06.1000	- Ossein and bones treated with acid	Free		Free	Free	Free	
	- Other :						
05.06.9090	- - Other	Free		Free	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
05.07	**Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; Powder and waste of these products.**						
05.07.1000	- Ivory; ivory powder and waste	Free		Free	Free	Free	PAP
05.07.9000	- Other	Free		Free	Free	Free	PAP
05.08.0000	**Coral and similar materials, unworked or simply prepared but not otherwise worked; Shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.**	Free		Free	Free	Free	PAP
05.10.0000	**Ambergris, castoreum, civet and musk; Cantharides; Bile, whether or not dried; Glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.**	Free		Free	Free	Free	PAP
05.11	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.**						
05.11.1000	- Bovine semen	Free		Free	Free	Free	
	- Other :						
	- - Other :						
	- - - Blood powder, unfit for human consumption :						
05.11.9911	- - - - For feed purpose	141,0%	3,53	3,53	126,6%	3,17	
05.11.9921	- - - - Other		0,36	Free	Free	Free	
	- - - Meat and blood :						
05.11.9930	- - - - For feed purpose	141,0%	3,53	3,53	126,6%	3,17	
05.11.9940	- - - - Other		0,36	Free	Free	Free	
05.11.9950	- - - Natural sponges of animal origin.	Free		Free	Free	Free	
	- - - Other :						
05.11.9980	- - - - For feed purpose	141,0%	3,53	3,53	126,6%	3,17	
	- - - - Other :						
05.11.9991	- - - - - Semen of sheep or goats	Free		Free	Free	Free	
05.11.9992	- - - - - Semen, except of sheep, goats and bovine animals	Free		Free	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
05.11.9993	- - - - - Embryos of bovine animals	Free		Free	Free	Free	
05.11.9994	- - - - - Embryos of sheep and goats	Free		Free	Free	Free	
05.11.9995	- - - - - Embryos of other animals	Free		Free	Free	Free	
05.11.9998	- - - - - Other	Free		Free	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.**						
	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant :						
06.01.1003	- - For nursery or horticultural purposes	0,1%		Free	Free	Free	
06.01.1009	- - Other	0,1%		Free	Free	Free	
06.01.2000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0,4%	0,01 S	Free	Free	Free	
06.02	**Other live plants (including their roots), cuttings and slips; mushroom spawn.**						
	- Unrootened cuttings and slips:						
06.02.1011	- - Slips; cuttings, not for nursery or horticultural purposes; cuttings of green plants for nursery of horticultural purposes from 15 December to 30 April	0,5%		Free	Free	Free	
	- - Cuttings for nursery or horticultural purposes, except of green plants form 15 December - 30 April :						
06.02.1021	- - - Begonia, all sorts, *Campanula isophylla, Euphorbia pulcherrima, Poinsettia pulcherrima, Fuchsia, Hibiscus, Kalanchoe* and Petunia-hanging (*Petunia hybrida, Petunia atkinsiana*)	51,0%	0,69 S	51,0%	10,0%	0,14 S	
06.02.1022	- - - Saintpaulia, *Scaevola* and *Streptocarpus*	51,0%	0,69 S	51,0%	Free	Free	
06.02.1023	- - - *Dendranthema x grandiflora* and *Chrysanthemum x moraflorium*, from 1 April to 15 October	51,0%	0,69 S	51,0%	Free	Free	
06.02.1024	- - - Pelargonium	51,0%	0,69 S	51,0%	15,0%	0,20 S	
06.02.1029	- - - Other	51,0%	0,69 S	51,0%	Free	Free	

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1	2	3a	3b	4	5a	5b	6
06.02.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts		0,30	Free	Free	Free	
	- Rhododendrons and azaleas, grafted or not :						
	- - Indoor azalea *(Azalea indica, Rhododendron simsii, Rhododendron indicum) :*						
06.02.3011	- - - In flower	17,0%	1,87 S	17,0%	Free	Free	
	- - - Other :						
06.02.3012	- - - - from 15 November to 23 December	17,0%	1,87 S	17,0%	Free	Free	
06.02.3013	- - - - from 24 December to 14 November	17,0%	1,87 S	17,0%	Free	Free	
06.02.3090	- - Other		0,03	Free	Free	Free	
	- Roses, grafted or not :						
06.02.4002	- - Stocks	64,0%	4,36 S	64,0%	Free	Free	
06.02.4003	- - Rooted cuttings, not wrapped for retail sale	64,0%	4,36 S	64,0%	Free	Free	
06.02.4004	- - Bare-root roses, without any kind of culture media, not wrapped for retail sale	64,0%	4,36 S	64,0%	Free	Free	
06.02.4008	- - Other	64,0%	4,36 S	64,0%	54,4%	3,73 S	
	- Other :						
06.02.9010	- - Without balled roots or other culture media, including stocks (except those classified in commodity number 06.02.2000 or 06.02.4002)	1,0%		Free	Free	Free	
	- - With balled roots or other culture media :						
06.02.9021	- - - Trees and bushes other than mentioned above; *Dracaena* and palms (*Palmae*)	1,0%		Free	Free	Free	
06.02.9022	- - - Perennial plants, not specified in commodity numbers 06.02.9031 - 06.02.9099	1,0%		Free	Free	Free	
06.02.9023	- - - Green pot plants from 15 December to 30 April, also when imported as part of mixed groups of plants	1,0%		Free	Free	Free	
	- - - Other pot plants or bedding plants :						
	- - - - Green pot plants from 1 May to 14 December :						
06.02.9031	- - - - - *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*	75,0%	5,11 S	75,0%	63,7%	4,34 S	

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1	2	3a	3b	4	5a	5b	6
06.02.9032	- - - - - *Asplenium, Begonia x rex-cultorum, Chlorophytum, Euonymus japanicus, Fatsia japonica, Aralia sieboldii, Ficus elastica, Monstera, Philodendron scandens, Radermachera, Stereospermum, Syngonium* and *X-Fatshedera*, also when imported as part of mixed groups of plants	75,0%	5,11 S	75,0%	15,0%	1,02 S	
06.02.9039	- - - - - Other, also when imported as part of mixed groups of plants	75,0%	5,11 S	75,0%	Free	Free	
	- - - - Pot plants or bedding plants, in flower :						
06.02.9043	- - - - - *Ageratum, Argyranthemum frutescens, Chrysanthemum frutescens, Begonia x hiemalis, Begonia elatior, Begonia x cheimantha, Begonia x semperflorens, Begonia x tuberhybrida, Bidens, Brachycome, Callistephus, Campanula isophylla, Cyclamen p*ersicum, Dahlia, Chrysanthemums, all sorts (except Chrysanthemum maximum/Leucanthemum maximum), Dianthus, Euphorbia pulcherrima, Poinsettia pulcherrima, Fuchsia, Gerbera, Hibiscus, Hydrangea macrophylla, Impatiens, Kalanchoe blossfeldiana, Lobelia, Lobularia, Pelargonium (all species), Petunia (all species), Primula vulgaris, Primula acaulis, Saintpaulia, Scaevola, Senecio cineraria, Senecio bicolor, Tagetes, Tropaeolum, Verbena, Viola and Zinnia, also when imported as part of mixed groups of plants	75,0%	5,11 S	75,0%	63,7%	4,34 S	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
06.02.9044	- - - - - *Achimenes, Aster novi-belgii, Calceolaria herbeohybrida, Capsicum annum, Catharanthus roseus, Vinca rosea, Dipladenia, Nematanthus, Hypocyrta, Osteospermum, Schlumbergera, Senecio x hybridus, Cineraria, Sinningia speciosa, Gloxinia, Solanum and Streptocarpus, also when imported as part of mixed groups of plants*	75,0%	5,11 S	75,0%	30,0%	2,04	
06.02.9049	- - - - - Other, also when imported as part of mixed groups of plants	75,0%	5,11 S	75,0%	Free	Free	
	- - - - Rooted cuttings and young plants :						
06.02.9051	- - - - - Begonia (all sorts), *Campanula isophylla, Chrysanthemums, all sorts (except Chrysanthemum maximum/Leucanthemum maximum), Cyclamen, Euphorbia pulcherrima, Fuchsia, Hibiscus, Kalanchoe, Pelargonium*, Petunia-heng *(Petunia hybrida, Petunia atkinsiana)*, Saintpaulia, *Scaevola*, and *Sinningia syn. Gloxinia*	75,0%	5,11 S	75,0%	30,0%	2,04 S	
06.02.9059	- - - - - Other	75,0%	5,11 S	75,0%	Free	Free	
06.02.9060	- - - - Other	75,0%	5,11 S	75,0%	Free	Free	
	- - Other :						
06.02.9091	- - - Grass in rolls or plates (lawn)	75,0%	5,11 S	75,0%	63,7%	4,34 S	
06.02.9099	- - - Other	75,0%	5,11 S	75,0%	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 :						
06.03.1110	- - - 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 mixed bouquets where the roses give the bouquets their essential character		0,60	0,60	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
06.03.1120	- - - Roses from 1 April to 31 October; 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 mixed bouquets where the roses give the bouquets their essential character	249,0%	4,07 S	249,0%	150,0%	3,08 S	
	- - Carnations :						
06.03.1210	- - - 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 in mixed bouquets where the carnations give the bouquets their essential character		0,60	0,60	Free	Free	
06.03.1290	- - - 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	249,0%	4,07 S	249,0%	211,6%	3,45 S	
	- - Orchids :						
06.03.1310	- - - 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 06.03.1991 when they are a part in mixed bouquets where the orchids give the bouquets their essential character		0,60	0,60	Free	Free	
06.03.1320	- - - 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 in mixed bouquets where the orchids give the bouquets their essential character	249,0%	4,07 S	249,0%	211,6%	3,45 S	
	- - Chrysanthemums :						

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1	2	3a	3b	4	5a	5b	6
06.03.1410	- - - 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 in mixed bouquets where the chrysanthemums give the bouquets theirs essential character		0,60	0,60	Free	Free	
06.03.1420	- - - Chrysanthemums from 16 March to 14 December, also in mixed bouquets etc.; flowers and flower buds of any commodity numbers in this heading other than those mentioned in commodity number 06.03.1410, when these are a part in mixed bouquets where chrysathemums give the bouquets their essential character	249,0%	4,07 S	249,0%	150,0%	2,45 S	
	- - Lilies (*Lilium spp*.) :						
06.03.1510	- - - Lilies *(Lilium spp.)*, 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 in mixed bouquets where the lilies give the bouquets theirs essential character	249,0%	4,07 S	249,0%	150,0%	2,45 S	
06.03.1520	- - - 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 in mixed bouquets where the lilies give the bouquets their essential character		0,60	0,60	Free	Free	
	- - Other :						
06.03.1911	- - - Roses from 1 November to 31 March, chrysanthemums from 15 December to 15 March, carnations and orchids when these flowers are a part in mixed bouquets but doesn`t give the bouquet its essential character		0,60	0,60	Free	Free	

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1	2	3a	3b	4	5a	5b	6
06.03.1912	- - - Roses from 1 April to 31 October and chrysanthemums from 16 March to 14 December when these flowers are a part in mixed bouquets but does not give the bouquet its essential character	249,0%	4,07 S	249,0%	150,0%	2,45 S	
	- - - Anemone, Genista, Mimosa, Ranunculus, Syringa, Argyranthemum frutescens, Chrysanthemum frutescen from 1 November to 30 April, Freesia from 1 December to 31 March, Tulipa from 1 May to 31 May :						
06.03.1921	- - - - *Anemone, Genista, Mimosa, Ranunculus* and *Syringa*, also when imported as parts of mixed bouquets and similar		0,60	0,60	Free	Free	
06.03.1922	- - - - *Argyranthemum frutescens* and *Chrysanthemum frutescen* 1 Nov. - 30 Apr., *Freesia* 1 Dec. - 31. March and *Tulipa 1 May - 31 May, also when imported as parts of mixed bouquets and similar*		0,60	0,60	Free	Free	
	- - - Other :						
06.03.1991	- - - - *Alchemilla, Anthurium, Aster, Astilbe, Centaurea, Erigeron, Gerbera, Gladiolus, Lathyrus, Liatris, Physostegia, Protea, Scabiosa, Sedum, Solidago, Solidaster, Strelizia, Trachelium* and *Zinnia, also when imported as parts of mixed bouquets and similar*	249,0%	4,07 S	0,60	Free	Free	
06.03.1992	- - - - *Tulipa* from 1 June to 30 April, also when imported as parts of mixed bouquets and similar	249,0%	4,07 S	249,0%	150,0%	2,45 S	
06.03.1994	- - - - *Argyranthemum frutescens* and *Chrysanthemum frutescen* from 1 May to 31 October, also when imported as parts of mixed bouquets and similar	249,0%	4,07 S	249,0%	150,0%	2,45 S	
06.03.1995	- - - - *Gypsophila*, also when imported as parts of mixed bouquets and similar	249,0%	4,07 S	249,0%	150,0%	2,45 S	
06.03.1996	- - - - *Alstroemeria*, also when imported as parts of mixed bouquets and similar	249,0%	4,07 S	249,0%	150,0%	2,45 S	

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1	2	3a	3b	4	5a	5b	6
06.03.1997	- - - - Freesia from 1 April to 30 November, Iris, Limonium, Statice, Matthiola and Narcissus, also when imported as parts of mixed bouquets and similar	249,0%	4,07 S	249,0%	Free	Free	
06.03.9000	- Other		0,60	0,60	Free	Free	
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.**						
	- Fresh :						
06.04.2010	- - Maidenhair fern (*Adianthum*) and *Asparagus* from 1 June to 31 October	67,0%	1,08 S	67,0%	Free	Free	
	- - Other :						
06.04.2091	- - - Maidenhair fern (*Adianthum*) and *Asparagus* from 1 November to 31 May		0,12	Free	Free	Free	
06.04.2092	- - - Christmas trees		0,12	Free	Free	Free	
06.04.2093	- - - Mosses and lichens	1,2%		Free	Free	Free	
06.04.2099	- - - Other		0,12	Free	Free	Free	
	- Other						
06.04.9001	- - Mosses and lichens	1,2%		Free	Free	Free	
06.04.9009	- - Other	3,9%		Free	Free	Free	
07.02	**Tomatoes, fresh or chilled.**						
07.02.0011	- From 1 November to 9 May	Free		Free	Free	Free	
	- From 10 May to 10 July :						
07.02.0022	- - From 10 May to 31 May	142,0%	12,21	12,21	118,7%	10,21	
07.02.0023	- - From 1 June to 10 July	142,0%	12,21	12,21	118,7%	10,21	
07.02.0030	- From 11 July to 14 October	145,0%	8,86	8,86	112,3%	6,86	
07.02.0040	- From 15 October to 31 October		1,60	1,60	Free	Free	
07.03	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.**						
07.03.1012	- - - - Red onions	47,0%	1,09	1,09	40,1%	0,93	
07.03.1019	- - - - Other	47,0%	1,09	1,09	40,1%	0,93	
	- - - From 1 July to 31 August :						
07.03.1022	- - - - Red onions	85,0%	2,14	2,14	72,3%	1,82	
07.03.1029	- - - - Other	85,0%	2,14	2,14	72,3%	1,82	
07.03.2000	- Garlic		0,03	Free	Free	Free	
	- Leeks and other alliaceous vegetables :						
07.03.9002	- - Spring onion	102,0%	6,66	6,66	89,7%	5,86	
	- - Leeks :						

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1	2	3a	3b	4	5a	5b	6
07.03.9003	- - - From 20 February to 31 May	102,0%	6,66	6,66	Free	Free	
07.03.9004	- - - From 1 June to 19 February	102,0%	6,66	6,66	86,7%	5,66	
07.03.9009	- - Other alliaceous vegetables	102,0%	6,66	6,66	89,7%	5,86	
07.04	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.**						
	- Cauliflowers and headed broccoli :						
	- - Cauliflowers :						
07.04.1011	- - - From 1 June to 31 July	100,0%	5,82	5,82	85,1%	4,95	
07.04.1021	- - - From 1 August to 14 October	30,0%	1,77	1,77	24,9%	1,47	
07.04.1031	- - - From 15 October to 30 November		0,18	0,18	Free	Free	
07.04.1041	- - - From 1 December to 31 May	Free		Free	Free	Free	
07.04.1050	- - Headed broccoli		0,64	0,64	Free	Free	
	- Brussels sprouts :						
07.04.2010	- - From 21 September to 31 May	219,0%	9,16	9,16	186,2%	7,79	
07.04.2020	- - From 1 June to 20 September		0,24	Free	Free	Free	
	- Other :						
07.04.9013	- - - From 1 October to 31 May	116,0%	1,71	1,71	98,4%	1,45	
07.04.9020	- - - From 1 June to 31 July	184,0%	3,58	3,58	156,2%	3,04	
07.04.9030	- - - From 1 August to 30 September		0,05	Free	Free	Free	
07.04.9040	- - - From 1 October to 31 July	102,0%	1,86	1,86	86,6%	1,58	
07.04.9050	- - - From 1 August to 30 September		0,05	Free	Free	Free	
07.04.9060	- - Chinese cabbage		0,64	0,64	Free	Free	
	- - Other :						
07.04.9093	- - - Savoy cabbage from 1 December to 30 June	219,0%	9,16	9,16	Free	Free	
07.04.9094	- - - Savoy cabbage from 1 July to 30 November	219,0%	9,16	9,16	Free	Free	
07.04.9095	- - - Curly kale from 1 December to 31 July	219,0%	9,16	9,16	Free	Free	
07.04.9096	- - - Curly kale from 1 August to 30 November	219,0%	9,16	9,16	Free	Free	
07.04.9099	- - - Other	219,0%	9,16	0,80	Free	Free	
07.05	**Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.**						
	- Lettuce :						
	- - Cabbage lettuce (head lettuce) :						
	- - - Iceberg lettuce :						
	- - - - From 1 March to 31 May :						

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1	2	3a	3b	4	5a	5b	6
07.05.1112	- - - - - Whole	226,0%	16,31	16,31	192,1%	13,86	
07.05.1119	- - - - - Other	226,0%	16,31	16,31	192,1%	13,86	
	- - - - From 1 June to 30 November :						
07.05.1122	- - - - - Whole	147,0%	10,95	10,95	125,0%	9,31	
07.05.1129	- - - - - Other	147,0%	10,95	10,95	125,0%	9,31	
07.05.1130	- - - - From 1 December to 28/29 February	Free		Free	Free	Free	
	- - - Other :						
	- - - - From 1 March to 31 May :						
07.05.1141	- - - - - Whole	166,0%	2,09	166,0%	141,1%	1,78	
07.05.1149	- - - - - Other	166,0%	2,09	166,0%	141,1%	1,78	
	- - - - From 1 June to 30 September :						
07.05.1151	- - - - - Whole	74,0%	1,00	74,0%	62,9%	0,85	
07.05.1159	- - - - - Other	74,0%	1,00	74,0%	62,9%	0,85	
	- - - - From 1 October to 30 November :						
07.05.1161	- - - - - Whole	165,0%	2,16	165,0%	140,2%	1,84	
07.05.1169	- - - - - Other	165,0%	2,16	165,0%	140,2%	1,84	
07.05.1170	- - - - From 1 December to 28/29 February	Free		Free	Free	Free	
	- - Other :						
	- - - From 1 April to 30 November :						
07.05.1911	- - - - Whole	242,0%	17,40	17,40	205,7%	14,79	
07.05.1919	- - - - Other	242,0%	17,40	17,40	205,7%	14,79	
	- - - From 1 December to 31 March :						
07.05.1991	- - - - Whole	147,0%	10,95	10,95	125,0%	9,31	
07.05.1999	- - - - Other	147,0%	10,95	10,95	125,0%	9,31	
	- Chicory :						
	- - Witloof chicory (*Cichorium intybus var. foliosum*) :						
07.05.2110	- - - From 1 April to 30 November		0,24	0,24	Free	Free	
07.05.2190	- - - From 1 December to 31 March	Free		Free	Free	Free	
	- - Other :						
07.05.2910	- - - From 1 April to 30 November	147,0%	10,95	10,95	Free	Free	
07.05.2990	- - - From 1 December to 31 March	242,0%	17,40	Free	Free	Free	
07.06	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.**						
	- Carrots and turnips :						
07.06.1011	- - Carrots from 1 May to 31 August	76,0%	2,61	2,61	64,6%	2,22	
07.06.1021	- - Carrots from 1 September to 30 April	38,0%	1,15	1,15	32,4%	0,98	
07.06.1030	- - Turnips	63,0%	3,14	0,80	Free	Free	

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1	2	3a	3b	4	5a	5b	6
	- Other :						
07.06.9010	- - Celeriac	230,0%	7,93	7,93	195,5%	6,74	
07.06.9030	- - Radishes from 1 December to 31 March	112,0%	18,22	18,22	Free	Free	
07.06.9040	- - Salad beetroot	158,0%	2,56	2,56	134,5%	2,18	
07.06.9099	- - Other	230,0%	7,93	0,80	Free	Free	
07.07	**Cucumbers and gherkins, fresh or chilled.**						
	- Snake cucumbers :						
07.07.0010	- - From 10 March to 31 October	120,0%	7,74	7,74	102,0%	6,58	
07.07.0020	- - From 1 November to 30 November		0,60	0,60	Free	Free	
07.07.0030	- - From 1 December to 9 March	Free		Free	Free	Free	
	- Other						
07.07.0092	- - From 1 January to 30 June	251,0%	11,49	11,49	213,0%	9,77	
07.07.0093	- - From 1. Juli to 31. December	251,0%	11,49	11,49	213,0%	9,77	
07.08	**Leguminous vegetables, shelled or unshelled, fresh or chilled.**						
ex 07.08.1000	- Peas (*Pisum sativum*) From 15.November to 15. June	141,0%	9,29	9,29	Free	Free	
	- Beans (*Vigna spp., Phaseolus spp.*) :						
07.08.2001	- - Green beans, asparagus beans, wax beans and string beans	50,0%	5,31	5,31	45,3%	4,81	
07.08.2009	- - Other	50,0%	5,31	0,50	Free	Free	
07.08.9000	- Other leguminous vegetables		0,12	0,12	Free	Free	
07.09	**Other vegetables, fresh or chilled.**						
	- Asparagus :						
07.09.2010	- - From 1 May to 14 November		0,08	0,08	Free	Free	
07.09.2090	- - From 15 November to 30 April	Free		Free	Free	Free	
07.09.3000	- Aubergines (egg-plants)		0,24	0,24	Free	Free	
	- Celery other than celeriac :						
07.09.4010	- - From 1 July to 31 August	204,0%	5,26	5,26	191,6%	4,94	
07.09.4021	- - From 1 September to 14 December	90,0%	3,35	3,35	81,4%	3,03	
07.09.4022	- - From 15 December to 31 May	90,0%	3,35	3,35	Free	Free	
07.09.4023	- - From 1 June to 30 June	90,0%	3,35	3,35	81,4%	3,03	
	- Mushrooms and truffles :						
07.09.5100	- - Mushrooms of the genus *Agaricus*		0,30	0,30	Free	Free	
	- - Other :						
07.09.5910	- - - Truffles		0,24	Free	Free	Free	
07.09.5990	- - - Other		0,30	0,30	Free	Free	
	- Fruit of the genus *Capsicum* or of the genus *Pimenta* :						

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1	2	3a	3b	4	5a	5b	6
	- - Sweet peppers (*Capsicum annuum var. Annuum*) :						
07.09.6010	- - - From 1 June to 30 November		0,24	0,24	Free	Free	
07.09.6020	- - - From 1 December to 31 May		0,12	0,12	Free	Free	
07.09.6090	- - Other	Free		Free	Free	Free	
	- Spinach, New Zealand spinach and orache spinach (garden spinach) :						
07.09.7010	- - From 1 May to 30 September	203,0%	19,28	19,28	Free	Free	
07.09.7020	- - From 1 October to 30 April		0,24	0,24	Free	Free	
	- Other :						
	- - Globe artichokes :						
07.09.9110	- - - From 1 June to 30 November		0,08	0,08	Free	Free	
07.09.9120	- - - From 1 December to 31 May	Free		Free	Free	Free	
07.09.9200	- - Olives		0,09	0,09	Free	Free	
	- - Pumpkins, squash and gourds (*Cucurbita spp.*) :						
07.09.9301	- - - Squash (courgettes)	203,0%	19,28	0,80	Free	Free	
07.09.9309	- - - Other	203,0%	19,28	0,80	Free	Free	
	- - Other :						
07.09.9910	- - - Capers		0,60	0,60	Free	Free	
	- - - Sweet corn :						
07.09.9930	- - - - For feed purpose	343,0%	1,78	1,78	308,3%	1,60	
07.09.9940	- - - - Other	Free		Free	Free	Free	
07.09.9990	- - - Other	203,0%	19,28	0,80	Free	Free	
07.10	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen.**						
07.10.1000	- Potatoes	124,0%	3,49	3,49	105,2%	2,96	
	- Leguminous vegetables, shelled or unshelled :						
07.10.2100	- - Peas (*Pisum sativum*)	106,0%	6,26	6,26	90,1%	5,32	
	- - Beans (*Vigna spp., Phaseolus spp.*) :						
07.10.2201	- - - Green beans, asparagus beans, wax beans and string beans	216,0%	12,07	12,07	183,4%	10,25	
07.10.2209	- - - Other	216,0%	12,07	0,50	7,7%	0,43	
07.10.2900	- - Other		0,24	0,24	Free	Free	
07.10.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach) :	139,0%	13,94	0,80	Free	Free	
	- Sweet corn :						
07.10.4010	- - For feed purpose	343,0%	1,78	1,78	*	*	PAP
07.10.4090	- - Other	Free		Free	Free	Free	PAP
	- Other vegetables :						
07.10.8010	- - Asparagus and globe artichokes		0,15	0,15	Free	Free	
07.10.8020	- - Cauliflowers	182,0%	13,00	13,00	154,7%	11,05	
07.10.8030	- - Curled parsley	106,0%	6,26	6,26	78,9%	4,66	
07.10.8040	- - Mushrooms		0,60	0,60	Free	Free	

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1	2	3a	3b	4	5a	5b	6
07.10.8050	- - Onions	108,0%	4,08	4,08	86,8%	3,28	
07.10.8060	- - Celery	170,0%	8,50	8,50	144,4%	7,22	
07.10.8091	- - - Carrots	219,0%	8,23	8,23	186,0%	6,99	
07.10.8094	- - - Headed broccoli	219,0%	8,23	0,80	Free	Free	
07.10.8095	- - - Sweet peppers (*Capsicum annuum var. annuum*)	219,0%	8,23	0,80	Free	Free	
07.10.8099	- - - Other	219,0%	8,23	8,23	197,7%	7,43	
07.10.9000	- Mixtures of vegetables	204,0%	10,71	10,71	173,3%	9,10	
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 :						
07.11.2010	- - In brine		0,09	Free	Free	Free	
07.11.2090	- - Other		0,18	Free	Free	Free	
07.11.4000	- Cucumbers and gherkins	223,0%	12,92	12,92	189,5%	10,98	
	- Mushrooms and truffles :						
07.11.5100	- - Mushrooms of the genus *Agaricus*	106,0%	2,98	2,98	99,0%	2,68	
07.11.5900	- - Other	106,0%	2,98	2,98	99,0%	2,68	
	- Other vegetables; mixtures of vegetables :						
	- - Sweet corn :						
07.11.9011	- - - For feed purpose	343,0%	1,78	1,78	*	*	PAP
07.11.9020	- - - Other	Free		Free	Free	Free	PAP
07.11.9040	- - Capers		0,06	Free	Free	Free	
07.12	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.**						
07.12.2000	- Onions	209,0%	12,38	Free	Free	Free	
	- Mushrooms, wood ears (*Auricularia spp.*), jelly fungi (*Tremella spp.*) and truffles :						
07.12.3100	- - Mushrooms of the genus *Agaricus*		0,06	Free	Free	Free	
07.12.3200	- - Wood ears (*Auricularia spp.*)		0,06	Free	Free	Free	
07.12.3300	- - Jelly fungi (*Tremella spp.*)		0,06	Free	Free	Free	
	- - Other :						
07.12.3901	- - - Truffles		0,06	Free	Free	Free	
07.12.3909	- - - Other		0,06	Free	Free	Free	
	- Other vegetables; mixtures of vegetables :						
07.12.9020	- - Garlic		0,03	Free	Free	Free	
	- - Sweet Corn :						
07.12.9040	- - - Other	Free		Free	Free	Free	
	- - Other :						
07.12.9091	- - - Tomatoes	209,0%	12,38	Free	Free	Free	
07.12.9092	- - - Carrots	209,0%	12,38	Free	Free	Free	
07.12.9099	- - - Other, including mixtures of vegetables	209,0%	12,38	Free	Free	Free	

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1	**2**	**3a**	**3b**	**4**	**5a**	**5b**	**6**
07.13	**Dried leguminous vegetables, shelled, whether or not skinned or split.**						
	- Peas (*Pisum sativum*) :						
07.13.1001	- - For feed purpose	260,0%	2,51	2,51	234,1%	2,26	
07.13.1009	- - Other	260,0%	2,51	Free	Free	Free	
	- Chickpeas (garbanzos) :						
07.13.2010	- - For feed purpose	214,0%	2,07	2,07	192,3%	1,86	
07.13.2090	- - Other	Free		Free	Free	Free	
	- Beans (*Vigna spp., Phaseolus spp.*) :						
07.13.3100	- - Beans of the species *Vigna mungo (L.) Heeper* or *Vigna radiata (L.) Wilczek*	260,0%	2,51	Free	Free	Free. These products are imported duty free. Nevertheless, Norway reserves the right to introduce a duty if the products are imported for feed purposes.	
07.13.3200	- - Small red (*Adzuki*) beans (*Phaseolus* or *Vigna angularis*)	260,0%	2,51	Free	Free	Free. These products are imported duty free. Nevertheless, Norway reserves the right to introduce a duty if the products are imported for feed purposes.	
07.13.3300	- - Kidney beans, including white pea beans (*Phaseolus vulgaris*)	260,0%	2,51	Free	Free	Free. These products are imported duty free. Nevertheless, Norway reserves the right to introduce a duty if the products are imported for feed purposes.	
07.13.3400	- - Bambara beans (*Vigna subterranea* or *Voandzeia subterranea*)	260,0%	2,51	Free	Free	Free	

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1	2	3a	3b	4	5a	5b	6
07.13.3500	- - Cow peas (*Vigna unguiculata*)	260,0%	2,51	Free	Free	Free	
07.13.3900	- - Other	260,0%	2,51	Free	Free	Free. These products are imported duty free. Nevertheless, Norway reserves the right to introduce a duty if the products are imported for feed purposes.	
	- Lentils :						
07.13.4090	- - Other	Free		Free	Free	Free	
	- Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina and Vicia faba var. minor) :						
07.13.5090	- - Other	Free		Free	Free	Free	
07.13.6000	- Pigeon peas (*Cajanus cajan*)	260,0%	2,51	Free	Free	Free	
07.13.9000	- Other	260,0%	2,51	Free	Free	Free. These products are imported duty free. Nevertheless, Norway reserves the right to introduce a duty if the products are imported for feed purposes.	
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) :						
07.14.1010	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
07.14.1090	- - Other		0,04	Free	Free	Free	
	- Sweet potatoes :						
07.14.2010	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
07.14.2090	- - Other		0,03	Free	Free	Free	
07.14.3000	- Yams (*Dioscorea spp.*)	318,0%	1,74	1,74	285,1%	1,56	
07.14.4000	- Taro (*Colocasia spp.*)	318,0%	1,74	1,74	285,1%	1,56	
07.14.5000	- Yautia (*Xanthosoma spp.*)	318,0%	1,74	1,74	285,1%	1,56	

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1	2	3a	3b	4	5a	5b	6
07.14.9000	- Other	318,0%	1,74	1,74	285,1%	1,56	
08.01	**Coconuts, Brazil nuts and cashew nuts, fresh, dried, whether or not shelled or peeled.**						
	- Coconuts :						
08.01.1100	- - Desiccated	Free		Free	Free	Free	
08.01.1200	- - In the inner shell (endocarp)	Free		Free	Free	Free	
08.01.1900	- - Other	Free		Free	Free	Free	
	- Brazil nuts :						
08.01.2100	- - In shell	Free		Free	Free	Free	
08.01.2200	- - Shelled	Free		Free	Free	Free	
	- Cashew nuts :						
08.01.3100	- - In shell	Free		Free	Free	Free	
08.01.3200	- - Shelled	Free		Free	Free	Free	
08.02	**Other nuts, fresh or dried, whether or not shelled or peeled.**						
	- Almonds :						
08.02.1100	- - In shell		0,01	Free	Free	Free	
08.02.1200	- - Shelled		0,01	Free	Free	Free	
	- Hazelnuts or filberts (Corylus spp.) :						
08.02.2100	- - In shell		0,01	Free	Free	Free	
08.02.2200	- - Shelled		0,01	Free	Free	Free	
	- Walnuts :						
08.02.3100	- - In shell		0,05	Free	Free	Free	
08.02.3200	- - Shelled		0,05	Free	Free	Free	
	- Chestnuts (Castanea spp.) :						
08.02.4100	- - In shell		2,00 H	Free	Free	Free	
08.02.4200	- - Shelled		2,00 H	Free	Free	Free	
	- Pistachios :						
08.02.5100	- - In shell		0,24	Free	Free	Free	
08.02.5200	- - Shelled		0,24	Free	Free	Free	
	- Macadamia nuts :						
08.02.6100	- - In shell		0,24	Free	Free	Free	
08.02.6200	- - Shelled		0,24	Free	Free	Free	
08.02.7000	- Kola nuts (*Cola spp.*)		0,24	Free	Free	Free	
08.02.8000	- Areca nuts		0,24	Free	Free	Free	
	- Other :						
08.02.9010	- - Pecans		0,03	Free	Free	Free	
	- - Other :						
08.02.9091	- - - Pine nut kernels		0,24	Free	Free	Free	
08.02.9099	- - - Other		0,24	Free	Free	Free	
08.03	**Bananas, including plantains, fresh or dried.**						
08.03.1000	- Plantains	Free		Free	Free	Free	
08.03.9000	- Other	Free		Free	Free	Free	

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1	2	3a	3b	4	5a	5b	6
08.04	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.**						
08.04.1000	- Dates		0,03	Free	Free	Free	
	- Figs :						
08.04.2010	- - Fresh		0,09	Free	Free	Free	
08.04.2090	- - Other		0,01	Free	Free	Free	
08.04.3000	- Pineapples	Free		Free	Free	Free	
08.04.4000	- Avocados		0,04	Free	Free	Free	
	- Guavas, mangoes and mangosteens :						
08.04.5001	- - Guavas		0,04	Free	Free	Free	
08.04.5002	- - Mangoes		0,04	Free	Free	Free	
08.04.5003	- - Mangosteens		0,04	Free	Free	Free	
08.05	**Citrus fruit, fresh or dried.**						
	- Oranges :						
08.05.1010	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
08.05.1090	- - Other		0,40 H	Free	Free	Free	
	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids :						
08.05.2010	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
08.05.2090	- - Other		0,40 H	Free	Free	Free	
	- Grapefruit, including pomelos :						
08.05.4010	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
08.05.4090	- - Other		0,40 H	Free	Free	Free	
	- Lemons (*Citrus limon, Citrus limonum*) and limes (*Citrus aurantifolia, Citrus latifolia*) :						
08.05.5010	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
	- - Other :						
08.05.5020	- - - Lemons	Free		Free	Free	Free	
08.05.5030	- - - Limes		0,40 H	Free	Free	Free	
	- Other :						
08.05.9010	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
08.05.9090	- - Other		0,40 H	Free	Free	Free	
08.06	**Grapes, fresh or dried.**						
	- Fresh :						
	- - From 1 August to 28/29 February :						
08.06.1011	- - - Table grapes		0,40 H	Free	Free	Free	
08.06.1019	- - - Other		0,40 H	Free	Free	Free	
	- - From 1 March to 31 July :						
08.06.1091	- - - Table grapes		0,20 H	Free	Free	Free	
08.06.1099	- - - Other		0,20 H	Free	Free	Free	
08.06.2000	- Dried	Free		Free	Free	Free	

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1	2	3a	3b	4	5a	5b	6
08.07	**Melons (including watermelons) and papaws (papayas), fresh.**						
	- Melons (including watermelons) :						
08.07.1100	- - Watermelons	Free		Free	Free	Free	
08.07.1900	- - Other	Free		Free	Free	Free	
08.07.2000	- Papaws (papayas)		0,12	Free	Free	Free	
08.08	**Apples, pears and quinces, fresh.**						
08.08.1022	- - From 1 December to 30 April		0,03	0,03	Free	Free	
	- Pears :						
08.08.3010	- - From 1 December to 10 August		0,02	0,02	Free	Free	
08.08.3020	- - From 11 August to 30 November	121,0%	4,41	4,41	102,9%	3,75	
08.08.4000	- Quinces		0,09	Free	Free	Free	
08.09	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.**						
08.09.3010	- - - From 16 May to 15 August		0,12	0,12	Free	Free	
08.09.3020	- - - From 16 August to 15 May		0,24	0,24	Free	Free	
08.09.3030	- - - From 16 May to 15 August		0,12	0,12	Free	Free	
08.09.3090	- - - From 16 August to 15 May		0,24	0,24	Free	Free	
	- Plums and sloes :						
08.09.4060	- - Sloes		0,18	Free	Free	Free	
08.10	**Other fruit, fresh.**						
	- Strawberries :						
08.10.1011	- - From 15 April to 8 June		0,18	0,18	Free	Free	
	- - From 9 June to 31 October :						
08.10.1023	- - - From 9 June to 30 June	80,0%	7,21	7,21	68,0%	6,13	
08.10.1024	- - - From 1 July to 9 September	80,0%	7,21	7,21	68,0%	6,13	
08.10.1025	- - - From 10 September to 31 October	80,0%	7,21	1,92	Free	Free	
08.10.1030	- - From 1 November to 31 March	100,0%	13,29	0,36	Free	Free	
08.10.1040	- - From 1 April to 14 April		0,36	0,36	Free	Free	
	- Raspberries, blackberries, mulberries and loganberries :						
08.10.2010	- - Raspberries	100,0%	13,29	13,29	95,5%	12,69	
08.10.2091	- - - Blackberries		0,09	Free	Free	Free	
08.10.2099	- - - Other		0,09	Free	Free	Free	
08.10.3030	- - Gooseberries	36,0%	2,88	2,88	31,3%	2,50	
	- Cranberries, bilberries and other fruits of the genus *Vaccinium :*						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
08.10.4010	- - Cowberries	Free		Free	Free	Free	
08.10.4090	- - Other		0,09	Free	Free	Free	
08.10.5000	- Kiwifruit		0,06	Free	Free	Free	
08.10.6000	- Durians		0,06	Free	Free	Free	
08.10.7000	- Persimmons		0,06	Free	Free	Free	
	- Other :						
08.10.9010	- - Cloudberries	Free		Free	Free	Free	
08.10.9090	- - Other		0,06	Free	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.**						
	- Strawberries :						
08.11.1001	- - Containing added sugar or other sweetening matter	128,0%	8,59	8,59	104,2%	6,99	
08.11.1009	- - Other	128,0%	8,59	8,59	104,2%	6,99	
	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries :						
	- - Containing added sugar or other sweetening matter :						
08.11.2012	- - - White or red currants	128,0%	8,59	8,59	108,8%	7,30	
08.11.2019	- - - Other	128,0%	8,59	8,59	108,8%	7,30	
	- - Other :						
08.11.2091	- - - Raspberries	128,0%	8,59	8,59	108,8%	7,30	
08.11.2093	- - - Black currants	128,0%	8,59	8,59	108,8%	7,30	
	- Other :						
08.11.9001	- - Cowberries	128,0%	8,59	8,59	Free	Free	
08.11.9002	- - Cloudberries	128,0%	8,59	8,59	Free	Free	
08.11.9004	- - Bilberries	128,0%	8,59	8,59	Free	Free	
08.11.9008	- - Other	128,0%	8,59	8,59	112,4%	7,54	
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.**						
08.12.1000	- Cherries	128,0%	8,59	8,59	113,1%	7,59	
	- Other :						
08.12.9010	- - Citrus fruit	Free		Free	Free	Free	
08.12.9020	- - Apricots and peaches	Free		Free	Free	Free	
08.12.9030	- - Strawberries	128,0%	8,59	8,59	108,8%	7,30	
08.12.9090	- - Other	128,0%	8,59	8,59	108,8%	7,30	
08.13	**Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.**						
08.13.1000	- Apricots		0,12	0,12	Free	Free	
08.13.2000	- Prunes	Free		Free	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
08.13.3000	- Apples	188,0%	4,83	2,00	Free	Free	
	- Mixtures of nuts or dried fruits of this Chapter :						
08.13.5010	- - Consisting essentially of nuts of heading 08.02		0,02	Free	Free	Free	
08.13.5091	- - - Mixtures exclusively of nuts of heading 08.01 or of nuts of headings 08.01 and 08.02	188,0%	4,83	0,36	Free	Free	
08.13.5092	- - - Mixtures of fruit, consisting of fruit of heading 08.01 - 08.06	188,0%	4,83	0,36	Free	Free	
08.13.5099	- - - Other mixtures	188,0%	4,83	0,36	Free	Free	
08.14.0000	**Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.**	Free		Free	Free	Free	
09.01	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.**						
	- Coffee, not roasted :						
09.01.1100	- - Not decaffeinated	Free		Free	Free	Free	PAP
09.01.1200	- - Decaffeinated	Free		Free	Free	Free	PAP
	- Coffee, roasted :						
09.01.2100	- - Not decaffeinated		0,43	Free	Free	Free	PAP
09.01.2200	- - Decaffeinated		0,43	Free	Free	Free	PAP
09.01.9000	- Other		0,15	Free	Free	Free	PAP
09.02	**Tea, whether or not flavoured.**						
09.02.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	Free		Free	Free	Free	PAP
09.02.2000	- Other green tea (not fermented)	Free		Free	Free	Free	PAP
09.02.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	Free		Free	Free	Free	PAP
09.02.4000	- Other black tea (fermented) and other partly fermented tea	Free		Free	Free	Free	PAP
09.03.0000	**Maté**	4,5%		Free	Free	Free	
09.04	**Pepper of the genus *Piper*; Dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta*.**						
	- Pepper :						
09.04.1100	- - Neither crushed nor ground	Free		Free	Free	Free	
09.04.1200	- - Crushed or ground	Free		Free	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
	- Fruits of the genus *Capsicum* or of the genus *Pimenta* :						
09.04.2100	- - Dried, neither crushed nor ground	Free		Free	Free	Free	
09.04.2200	- - Crushed or ground	Free		Free	Free	Free	
09.05	**Vanilla.**						
09.05.1000	- Neither crushed nor ground	Free		Free	Free	Free	
09.05.2000	- Crushed or ground	Free		Free	Free	Free	
09.06	**Cinnamon and cinnamon-tree flowers.**						
	- Neither crushed nor ground :						
09.06.1100	- - Cinnamon (*Cinnamomum zeylanicum Blume*)	Free		Free	Free	Free	
09.06.1900	- - Other	Free		Free	Free	Free	
09.06.2000	- Crushed or ground	Free		Free	Free	Free	
09.07	**Cloves (whole fruit, cloves and stems).**						
09.07.1000	- Neither crushed nor ground	Free		Free	Free	Free	
09.07.2000	- Crushed or ground	Free		Free	Free	Free	
09.08	**Nutmeg, mace and cardamoms.**						
	- Nutmeg :						
09.08.1100	- - Neither crushed nor ground	Free		Free	Free	Free	
09.08.1200	- - Crushed or ground	Free		Free	Free	Free	
	- Mace :						
09.08.2100	- - Neither crushed nor ground	Free		Free	Free	Free	
09.08.2200	- - Crushed or ground	Free		Free	Free	Free	
	- Cardamoms :						
09.08.3100	- - Neither crushed nor ground	Free		Free	Free	Free	
09.08.3200	- - Crushed or ground	Free		Free	Free	Free	
09.09	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.**						
	- Seeds of coriander :						
09.09.2100	- - Neither crushed nor ground		0,10	Free	Free	Free	
09.09.2200	- - Crushed or ground		0,10	Free	Free	Free	
	- Seeds of cumin :						
09.09.3100	- - Neither crushed nor ground		0,10	Free	Free	Free	
09.09.3200	- - Crushed or ground		0,10	Free	Free	Free	
	- Seeds of anise, badian, caraway or fennel; juniper berries :						
09.09.6100	- - Neither crushed nor ground		0,04	Free	Free	Free	
09.09.6200	- - Crushed or ground		0,04	Free	Free	Free	
09.10	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.**						
	- Ginger :						

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1	2	3a	3b	4	5a	5b	6
09.10.1100	- - Neither crushed nor ground	Free		Free	Free	Free	
09.10.1200	- - Crushed or ground	Free		Free	Free	Free	
09.10.2000	- Saffron	Free		Free	Free	Free	
09.10.3000	- Turmeric (curcuma)		0,15	Free	Free	Free	
	- Other spices :						
	- - Mixtures referred to in note 1 (b) to this Chapter :						
09.10.9101	- - - Curry	Free		Free	Free	Free	
09.10.9109	- - - Other		0,15	Free	Free	Free	
	- - Other :						
09.10.9930	- - - Bay berries, bay leaves, seed of celery and thyme	Free		Free	Free	Free	
09.10.9990	- - - Other		0,15	Free	Free	Free	
10.05	**Maize (corn).**						
10.05.1000	- Seed	Free		Free	Free	Free	
	- Other :						
10.05.9090	- - Other	Free		Free	Free	Free	
10.06	**Rice.**						
	- Rice in the husk (paddy or rough) :						
10.06.1090	- - Other	Free		Free	Free	Free	
	- Husked (brown) rice :						
10.06.2010	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
10.06.2090	- - Other	Free		Free	Free	Free	
	- Semi-milled or wholly milled rice, whether or not polished or glazed :						
10.06.3010	- - For human consumption		0,12	Free	Free	Free	
10.06.3020	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
10.06.3099	- - Other		0,04	Free	Free	Free	
	- Broken rice :						
10.06.4010	- - For human consumption		0,12	Free	Free	Free	
10.06.4099	- - Other		0,04	Free	Free	Free	
10.07	**Grain sorghum.**						
10.07.1000	- Seed	Free		Free	Free	Free	
	- Other :						
10.07.9090	- - Other	Free		Free	Free	Free	
10.08	**Buckwheat, millet and canary seeds; other cereals.**						
	- Buckwheat :						
10.08.1090	- - Other	Free		Free	Free	Free	
	- Millet :						
10.08.2100	- - Seed	Free		Free	Free	Free	
	- - Other :						
10.08.2990	- - - Other	Free		Free	Free	Free	
	- Canary seeds:						
10.08.3090	- - Other		0,09	Free	Free	Free	
11.02	**Cereal flours other than of wheat or meslin.**						
	- Maize (corn) flour :						

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1	2	3a	3b	4	5a	5b	6
11.02.2010	- - For feed purpose	370,0%	3,30	3,30	333,0%	2,97	
11.02.2090	- - Other	Free		Free	Free	Free	
	- Other :						
	- - Buckwheat or rice flour :						
11.02.9002	- - - Other	370,0%	3,30	Free	Free	Free	
11.03	**Cereal groats, meal and pellets.**						
	- Groats and meal :						
	- - Of maize (corn) :						
11.03.1390	- - - Other	Free		Free	Free	Free	
	- - Of other cereals :						
	- - - Of rice :						
11.03.1920	- - - - Other	Free		Free	Free	Free	
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.**						
	- Other worked grains (for example, hulled pearled, sliced or kibbled) :						
	- - Of maize (corn) :						
11.04.2390	- - - Other	Free		Free	Free	Free	
	- - Of other cereals :						
	- - - Of buckwheat :						
11.04.2902	- - - - Other	338,0%	3,50	Free	Free	Free	
	- - - Of millet :						
11.04.2904	- - - - Other	338,0%	3,50	Free	Free	Free	
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 :						
11.06.1090	- - Other		0,06	Free	Free	Free	
11.06.2000	- Of sago or of roots or tubers of heading 07.14	249,0%	2,00	2,00	224,1%	1,80	
	- Of the products of Chapter 8 :						
11.06.3090	- - Other		0,04	Free	Free	Free	
11.07	**Malt, whether or not roasted.**						
	- Not roasted :						
11.07.1090	- - Other	Free		Free	Free	Free	
	- Roasted :						
11.07.2090	- - Other	Free		Free	Free	Free	
11.09	**Wheat gluten, whether or not dried.**						

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1	2	3a	3b	4	5a	5b	6
11.09.0090	- Other	1,5%		Free	Free	Free	
12.01	**Soya beans, whether or not broken.**						
12.01.1000	- Seed	Free		Free	Free	Free	
	- Other :						
12.01.9010	- - For feed purpose	207,0%	2,68	2,68	186,1%	2,41	
12.01.9090	- - Other	Free		Free	Free	Free	
12.02	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.**						
12.02.3000	- Seed	Free		Free	Free	Free	
	- Other :						
	- - In shell :						
12.02.4190	- - - Other	Free		Free	Free	Free	
	- - Shelled, whether or not broken :						
12.02.4210	- - - For feed purpose	268,0%	3,41	3,41	240,5%	3,06	
12.02.4290	- - - Other	Free		Free	Free	Free	
12.03	**Copra.**						
12.03.0090	- Other	Free		Free	Free	Free	
12.04	**Linseed, whether or not broken.**						
12.04.0010	- For feed purpose	268,0%	3,41	3,41	240,5%	3,06	
12.04.0090	- Other	Free		Free	Free	Free	
12.05	**Rape or colza seeds, whether or not broken.**						
	- Low erucic acid rape or colza seeds :						
12.05.1090	- - Other	Free		Free	Free	Free	
	- Other :						
12.05.9090	- - Other	Free		Free	Free	Free	
12.06	**Sunflower seeds, whether or not broken.**						
12.06.0090	- Other	Free		Free	Free	Free	
12.07	**Other oil seeds and oleaginous fruits, whether or not broken.**						
	- Palm nuts and kernels :						
12.07.1090	- - Other	Free		Free	Free	Free	
	- Cotton seeds :						
12.07.2100	- - Seed	Free		Free	Free	Free	
	- - Other :						
12.07.2910	- - - For feed purpose	268,0%	3,41	3,41	240,5%	3,06	
12.07.2990	- - - Other	Free		Free	Free	Free	
	- Castor oil seeds :						
12.07.3090	- - Other	Free		Free	Free	Free	
	- Sesamum seeds :						
12.07.4010	- - For feed purpose	268,0%	3,41	3,41	240,5%	3,06	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
12.07.4090	- - Other	Free		Free	Free	Free	
	- Mustard seeds :						
12.07.5090	- - Other		0,08	Free	Free	Free	
	- Safflower (*Carthamus tinctorius*) seeds :						
12.07.6090	- - Other	Free		Free	Free	Free	
	- Castor oil seeds :						
12.07.7090	- - Other	Free		Free	Free	Free	
	- Other :						
	- - Poppy seeds :						
12.07.9190	- - - Other	Free		Free	Free	Free	
	- - Other :						
12.07.9910	- - - For feed purpose	268,0%	3,41	3,41	240,5%	3,06	
12.07.9990	- - - Other	Free		Free	Free	Free	
12.08	**Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.**						
	- Of soya beans :						
12.08.1090	- - Other	Free		Free	Free	Free	
	- Other :						
12.08.9090	- - Other	Free		Free	Free	Free	
12.09	**Seeds, fruit and spores, of a kind used for sowing.**						
12.09.1000	- Sugar beet seeds		0,72	Free	Free	Free	
	- Seeds of forage plants :						
	- - Clover (*Trifolium spp.*) seeds :						
12.09.2209	- - - Other	167,0%	29,06	29,06	141,9%	24,70	
	- - Other :						
	- - - Beet seeds, other than sugar beet seed :						
12.09.2939	- - - - Other	167,0%	29,06	29,06	141,9%	24,70	
12.09.2990	- - - Other	155,0%	19,42	19,42	131,7%	16,50	
12.09.3000	- Seeds of herbaceous plants cultivated principally for their flowers	Free		Free	Free	Free	
	- Other :						
	- - Vegetable seeds :						
12.09.9110	- - - Cucumber, cauliflower, carrot, onion, shallot, leek, parsley, endive and lettuce seed		0,18	Free	Free	Free	
	- - - Other :						
12.09.9191	- - - - Cabbage seed		0,72	Free	Free	Free	
12.09.9199	- - - - Other		0,72	Free	Free	Free	
12.09.9900	- - Other	Free		Free	Free	Free	

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1	2	3a	3b	4	5a	5b	6
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 or dried, whether or not cut, crushed or powdered.**						
12.11.2000	- Ginseng roots	Free		Free	Free	Free	
12.11.3000	- Coca leaves	Free		Free	Free	Free	
12.11.4000	- Poppy straw	Free		Free	Free	Free	
12.11.9000	- Other	Free		Free	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 *Cichorium intybus sativum*) of a kind used primarily for human consumption, not elsewhere specified or included.**						
	- Seaweeds and other algae :						
	- - Fit for human consumption :						
12.12.2110	- - - For feed purpose	423,0%	1,34	1,34	378,8%	1,20	
12.12.2190	- - - Other	Free		Free	Free	Free	
	- - Other :						
12.12.2910	- - - For feed purpose	423,0%	1,34	1,34	378,8%	1,20	
12.12.2990	- - - Other	Free		Free	Free	Free	
	- Other :						
	- - Sugar beet :						
12.12.9110	- - - For feed purpose	423,0%	1,34	1,34	378,8%	1,20	
12.12.9190	- - - Other	Free		Free	Free	Free	
	- - Locust beans (carob) :						
12.12.9210	- - - For feed purpose	423,0%	1,34	1,34	378,8%	1,20	
12.12.9290	- - - Other	Free		Free	Free	Free	
	- - Sugar cane :						
12.12.9310	- - - For feed purpose	423,0%	1,34	1,34	378,8%	1,20	
12.12.9390	- - - Other	Free		Free	Free	Free	
12.12.9400	- - Chicory roots	Free		Free	Free	Free	
12.12.9900	- - Other	Free		Free	Free	Free	
13.01	**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).**						
13.01.2000	- Gum Arabic	Free		Free	Free	Free	
13.01.9000	- Other	Free		Free	Free	Free	

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1	2	3a	3b	4	5a	5b	6
13.02	**Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.**						
	- Vegetable saps and extracts :						
13.02.1100	- - Opium	4,5%		Free	Free	Free	
13.02.1200	- - Of liquorice	Free		Free	Free	Free	PAP
13.02.1300	- - Of hops	4,5%		Free	Free	Free	PAP
	- - Other :						
13.02.1903	- - - Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	3,0%		3,0%	Free	Free	PAP
13.02.1905	- - - Of aloes, Quassia amara, manna, pyrethrum or of the roots of plants containing rotenone; vanilla oleoresin	3,0%		Free	Free	Free	PAP
13.02.1909	- - - Other	3,0%		3,0%	Free	Free	PAP
13.02.2000	- Pectic substances, pectinates and pectates	Free		Free	Free	Free	PAP
	- Mucilages and thickeners, whether or not modified, derived from vegetable products :						
13.02.3100	- - Agar-Agar	4,5%		Free	Free	Free	PAP
13.02.3200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seed or guar seed	Free		Free	Free	Free	PAP
13.02.3901	- - - Modified	3,0%		Free	Free	Free	PAP
13.02.3909	- - - Other	3,0%		Free	Free	Free	PAP
14.01	**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).**						
14.01.1000	- Bamboos	Free		Free	Free	Free	PAP
14.01.2000	- Rattans	Free		Free	Free	Free	PAP
14.01.9000	- Other	Free		Free	Free	Free	PAP
14.04	**Vegetable products not elsewhere specified or included.**						
14.04.2000	- Cotton linters	Free		Free	Free	Free	PAP
14.04.9000	- Other	Free		Free	Free	Free	PAP
15.02	**Fats of bovine animals, sheep or goats, other than those of heading 15.03.**						
	- Tallow :						
15.02.1090	- - Other		0,05	Free	Free	Free	
	- Other :						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
15.02.9090	- - Other		0,05	Free	Free	Free	
15.03.0000	**Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.**		0,01	Free	Free	Free	
15.05.0000	**Wool grease and fatty substances derived therefrom (including lanolin).**		0,02	Free	Free	Free	
15.06	**Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.**						
	- Other :						
15.06.0021	- - Bone fat, bone oil and neat's-foot oil		0,05	Free	Free	Free	
	- - Other :						
15.06.0099	- - - Other		0,02	Free	Free	Free	
15.07	**Soya-bean oil and its fractions, whether or not refined, but not chemically modified.**						
	- Crude oil, whether or not degummed :						
15.07.1090	- - Other		0,03	Free	Free	Free	
15.08	**Ground-nut oil and its fractions, whether or not refined, but not chemically modified.**						
	- Crude oil :						
15.08.1090	- - Other		0,03	Free	Free	Free	
15.09	**Olive oil and its fractions, whether or not refined, but not chemically modified.**						
	- Virgin :						
15.09.1090	- - Other	Free		Free	Free	Free	
	- Other :						
15.09.9090	- - Other	Free		Free	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.**						
15.10.0090	- Other	Free		Free	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
15.11	**Palm oil and its fractions, whether or not refined, but not chemically modified.**						
	- Crude oil :						
15.11.1010	- - For feed purpose	176,0%	4,88	4,88	158,3%	4,39	
15.11.1090	- - Other	Free		Free	Free	Free	
	- Other :						
15.11.9011	- - For feed purpose	176,0%	4,88	4,88	158,3%	4,39	
	- - Other :						
15.11.9020	- - - Solid fractions	14,4%		14,4%	Free	Free	
15.11.9099	- - - Other	Free		Free	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 :						
15.12.1190	- - - Other		0,05	Free	Free	Free	
	- - Other :						
	- Cotton-seed oil and its fractions :						
	- - Crude oil, whether or not gossypol has been removed :						
15.12.2190	- - - Other		0,05	Free	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 :						
15.13.1110	- - - For feed purpose	176,0%	4,88	4,88	158,3%	4,39	
15.13.1190	- - - Other		0,03	Free	Free	Free	
	- - Other :						
15.13.1911	- - - For feed purpose	176,0%	4,88	4,88	158,3%	4,39	
	- - - Other :						
15.13.1920	- - - - Solid fractions	14,4%		14,4%	Free	Free	
15.13.1999	- - - - Other	12,7%		12,7%	Free	Free	
	- Palm kernel or babassu oil and fractions thereof :						
	- - Crude oil :						
15.13.2110	- - - For feed purpose	176,0%	4,88	4,88	158,3%	4,39	
15.13.2190	- - - Other		0,03	Free	Free	Free	
	- - Other :						
15.13.2911	- - - For feed purpose	176,0%	4,88	4,88	158,3%	4,39	
	- - - Other :						
15.13.2920	- - - - Solid fractions	14,4%		14,4%	Free	Free	
15.13.2999	- - - - Other	12,7%		12,7%	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
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 :						
	- - Crude oil :						
15.14.1190	- - - Other		0,05	Free	Free	Free	
	- Other :						
	- - Crude oil :						
15.14.9190	- - - Other		0,05	Free	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 :						
15.15.1190	- - - Other		0,05	Free	Free	Free	
	- Maize (corn) oil and its fractions :						
	- - Crude oil :						
15.15.2190	- - - Other		0,05	Free	Free	Free	
	- Castor oil and its fractions :						
15.15.3090	- - Other	Free		Free	Free	Free	
	- Sesame oil and its fractions :						
	- - Other :						
15.15.5020	- - - Crude oil		0,05	Free	Free	Free	
	- Other :						
15.15.9021	- - Cashew nutshell oil, wood oils (including tung oil and its fractions) or oiticica oil, not for feed purpose	Free		Free	Free	Free	
15.15.9032	- - Jojoba oil and its fractions, not for feed purpose	Free		Free	Free	Free	
	- - Other :						
15.15.9070	- - - Crude oil		0,03	Free	Free	Free	
15.16	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.**						
	- Vegetable fats and oils and their fractions :						
	- - Other :						
15.16.2020	- - - Hydrogenated castor oil	Free		Free	Free	Free	PAP

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
15.17	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.**						
	- Margarine, excluding liquid margarine :						
	- - Other :						
	- - - Animal :						
15.17.1021	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	21,2%		21,2%	*	*	PAP
	- - - Vegetable :						
15.17.1031	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	21,2%		21,2%	*	*	PAP
	- Other :						
	- - Other :						
	- - - Liquid margarine :						
15.17.9032	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	25,5%		25,5%	*	*	PAP
	- - - Edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils :						
15.17.9041	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	12,7%		12,7%	*	*	PAP
	- - - Other :						
15.17.9091	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats		0,02	Free	Free	Free	PAP
15.17.9097	- - - - Edible mixtures or preparations of a kind used as mould release preparations, n.e.s.i.		0,02	Free	Free	Free	PAP
15.17.9098	- - - - Other		0,02	Free	Free	Free	
15.18	**Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.**						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
	- Other :						
15.18.0021	- - Tung oil and other similar wood oils; oiticica oil	Free		Free	Free	Free	
15.18.0031	- - Siccative oils		0,08	Free	Free	Free	
15.18.0041	- - Linseed oil, boiled		0,07	Free	Free	Free	
15.18.0051	- - Linoxyn	12,7%		12,7%	Free	Free	PAP
15.20	**Glycerol, crude; glycerol waters and glycerol lyes.**						
15.20.0010	- For feed purpose	170,0%	3,91	3,91	*	*	PAP
15.20.0090	- Other	Free		Free	Free	Free	PAP
15.21	**Vegetable waxes (other than triglycerides), beeswax other insect waxes and spermaceti, whether or not refined or coloured.**						
15.21.1000	- Vegetable waxes	Free		Free	Free	Free	PAP
15.21.9000	- Other	Free		Free	Free	Free	PAP
15.22	**Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.**						
15.22.0011	- For feed purpose	170,0%	3,91	3,91	*	*	PAP
	- Other :						
15.22.0020	- - Degras	Free		Free	Free	Free	PAP
15.22.0099	- - Other	Free		Free	Free	Free	PAP
17.01	**Cane or beet sugar and chemically pure sucrose, in solid form.**						
	- Raw sugar not containing added flavouring or colouring matter :						
	- - Beet sugar :						
17.01.1210	- - - For feed purpose	82,0%	1,41	1,41	73,3%	1,26	
17.01.1290	- - - Other		0,03	Free	Free	Free	
	- - Cane sugar specified in Subheading Note 2 to this Chapter :						
17.01.1310	- - - For feed purpose	82,0%	1,41	1,41	73,3%	1,26	
17.01.1390	- - - Other		0,03	Free	Free	Free	
	- - Other cane sugar :						
17.01.1410	- - - For feed purpose	82,0%	1,41	1,41	73,3%	1,26	
17.01.1490	- - - Other		0,03	Free	Free	Free	
	- Other :						
	- - Containing added flavouring or colouring matter :						
17.01.9110	- - - For feed purpose	82,0%	1,41	1,41	73,3%	1,26	
17.01.9190	- - - Other		0,03	Free	Free	Free	
	- - Other :						
17.01.9910	- - - For feed purpose	82,0%	1,41	1,41	73,3%	1,26	
	- - - Other :						
17.01.9991	- - - - In lumps or powdered		0,03	Free	Free	Free	
	- - - - Other sugar :						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
17.01.9995	- - - - - In retail sale packages of a weight not exceeding 24 kg		0,03	Free	Free	Free	
17.01.9999	- - - - - Other (in bulk or whole sale packages)		0,03	Free	Free	Free	
17.02	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.**						
	- Lactose and lactose syrup :						
	- - Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter :						
17.02.1110	- - - For feed purpose	82,0%	1,41	1,41	73,3%	1,26	
17.02.1190	- - - Other	Free		Free	Free	Free	
	- - Other :						
17.02.1910	- - - For feed purpose	82,0%	1,41	1,41	73,3%	1,26	
17.02.1990	- - - Other	Free		Free	Free	Free	
	- Maple sugar and maple syrup :						
17.02.2090	- - Other	Free		Free	Free	Free	
17.02.3000	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	369,0%	5,87	5,87	331,9%	5,28	
17.02.4000	- Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	369,0%	5,87	5,87	331,9%	5,28	
	- Chemically pure fructose :						
17.02.5010	- - For feed purpose	82,0%	1,41	1,41	*	*	PAP
17.02.5090	- - Other	Free		Free	Free	Free	PAP
	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar :						
17.02.6090	- - Other	Free		Free	Free	Free	
	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose :						
	- - For feed purpose :						
17.02.9011	- - - Artificial honey	82,0%	1,68	1,68	73,7%	1,51	
	- - - Other :						
17.02.9022	- - - - Chemically pure maltose	82,0%	1,41	1,41	*	*	PAP

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
17.02.9029	- - - - Other	82,0%	1,41	1,41	73,3%	1,26	
	- - Other :						
17.02.9040	- - - Caramel, including "colouring caramel"		0,27	0,27	Free	Free	
17.02.9099	- - - Other	Free		Free	Free	Free	PAP
17.03	**Molasses resulting from the extraction or refining of sugar.**						
	- Cane molasses :						
17.03.1010	- - For feed purpose	74,0%	1,28	1,28	66,5%	1,15	
17.03.1090	- - Other	Free		Free	Free	Free	
	- Other :						
17.03.9010	- - For feed purpose	74,0%	1,28	1,28	66,5%	1,15	
17.03.9090	- - Other	Free		Free	Free	Free	
17.04	**Sugar confectionary (including white chocolate), not containing cocoa.**						
17.04.1000	- Chewing gum, whether or not sugar-coated	7,0%	2,02	2,02	*	*	PAP
	- Other :						
17.04.9010	- - Marzipan	10,0%	1,44	1,44	*	*	PAP
	- - Other :						
17.04.9091	- - - Caramels (including toffees and similar sweets)	48,0%	6,71	6,71	*	*	PAP
17.04.9092	- - - Pastilles, sweets and drops	48,0%	6,71	6,71	*	*	PAP
17.04.9099	- - - Other	48,0%	6,71	6,71	*	*	PAP
18.01.0000	**Cocoa beans, whole or broken, raw or roasted.**	Free		Free	Free	Free	
18.02.0000	**Cocoa shells, husks, skins and other cocoa waste.**	Free		Free	Free	Free	
18.03	**Cocoa paste, whether or not defatted.**						
18.03.1000	- Not defatted	Free		Free	Free	Free	PAP
18.03.2000	- Wholly or partly defatted	Free		Free	Free	Free	PAP
18.04.0000	**Cocoa butter, fat and oil.**	Free		Free	Free	Free	PAP
18.05.0000	**Cocoa powder, not containing added sugar or other sweetening matter.**		0,08	Free	Free	Free	PAP
18.06	**Chocolate and other food preparations containing cocoa.**						
18.06.1000	- Cocoa powder, containing added sugar or other sweetening matter	17,0%	2,72	2,72	Free	Free	PAP
	- 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 :						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
	- - Ice-cream powders or table cream powders :						
18.06.2011	- - - Ice-cream powders	474,0%	22,58	22,58	*	*	PAP
18.06.2012	- - - Table cream powders	474,0%	22,58	22,58	*	*	PAP
18.06.2090	- - Other	474,0%	22,58	22,58	*	*	PAP
	- Other, in blocks, slabs or bars :						
18.06.3100	- - Filled	50,0%	7,69	7,69	*	*	PAP
18.06.3200	- - Not filled	50,0%	7,69	7,69	*	*	PAP
	- Other :						
18.06.9010	- - Other chocolate, including sugar confectionary containing cocoa	50,0%	7,69	7,69	*	*	PAP
	- - Ice-cream powders or table cream powders :						
18.06.9021	- - - Ice-cream powders	474,0%	22,58	22,58	*	*	PAP
18.06.9022	- - - Table cream powders	474,0%	22,58	22,58	*	*	PAP
18.06.9090	- - Other edible preparations	474,0%	22,58	22,58	*	*	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 for infant use, put up for retail sale :						
19.01.1010	- - Of goods of headings 04.01 to 04.04	224,0%	24,67	24,67	*	*	PAP
19.01.1090	- - Other	137,0%	15,09	15,09	*	*	PAP
	- Mixes and doughs for the preparation of bakers' wares of heading 19.05 :						
19.01.2010	- - Cake mixes in containers of a net content of less than 2 kg	90,0%	9,47	9,47	*	*	PAP
	- - Other :						
19.01.2091	- - - Cake mixes in containers of a net content of 2 kg or more	90,0%	9,47	9,47	*	*	PAP
19.01.2092	- - - Doughs, whether or not shaped, but excluding products of subheading 19.01.2097	90,0%	9,47	9,47	*	*	PAP
	- - - Other :						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
19.01.2097	- - - - Doughs, shaped, containing cheese and/or not more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof	90,0%	9,47	9,47	*	*	PAP
19.01.2098	- - - - Other	90,0%	9,47	9,47	*	*	PAP
	- Other :						
19.01.9010	- - Malt extract	412,0%	4,02	4,02	Free	Free	PAP
19.01.9099	- - Other	224,0%	24,67	24,67	*	*	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 :						
19.02.1100	- - Containing eggs	211,0%	11,01	11,01	*	*	PAP
19.02.1900	- - Other	211,0%	11,01	11,01	*	*	PAP
	- Stuffed pasta, whether or not cooked or otherwise prepared :						
	- - Other :						
19.02.2091	- - - Cooked	354,0%	27,43	27,43	*	*	PAP
19.02.2099	- - - Other	354,0%	27,43	27,43	*	*	PAP
	- Other pasta :						
19.02.3001	- - Cooked	354,0%	27,43	27,43	*	*	PAP
19.02.3009	- - Other	354,0%	27,43	27,43	*	*	PAP
19.02.4000	- Couscous	211,0%	11,01	11,01	*	*	PAP
19.03.0000	**Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.**	255,0%	7,65	7,65	*	*	PAP
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 :						
19.04.1010	- - “Corn flakes”		0,12	0,12	Free	Free	PAP
	- - Other :						
19.04.1091	- - - Pop Corn	33,0%	5,18	5,18	Free	Free	PAP

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
	- - - Other :						
19.04.1092	- - - - For feed purpose	33,0%	5,18	5,18	*	*	PAP
19.04.1098	- - - - Other	33,0%	5,18	5,18	Free	Free	PAP
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals :						
19.04.2010	- - Preparations of the Müsli type based on unroasted cereal flakes	288,0%	34,92	34,92	*	*	PAP
19.04.2090	- - Other	33,0%	5,18	5,18	*	*	PAP
19.04.3000	- Bulgur wheat	385,0%	28,81	28,81	*	*	PAP
	- Other :						
	- - Pre-cooked rice not containing any added ingredients :						
19.04.9010	- - - For feed purpose	318,0%	1,74	1,74	*	*	PAP
19.04.9020	- - - Other	9,0%		9,0%	Free	Free	PAP
19.04.9090	- - Other	385,0%	28,81	28,81	*	*	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.**						
19.05.1000	- Crispbread	57,0%	6,08	6,08	*	*	PAP
19.05.2000	- Gingerbread and the like	24,0%	2,42	2,42	*	*	PAP
	- Sweet biscuits; waffles and wafers :						
19.05.3100	- - Sweet biscuits	48,0%	7,62	7,62	*	*	PAP
19.05.3200	- - Waffles and wafers	48,0%	7,62	7,62	*	*	PAP
19.05.4000	- Rusks, toasted bread and similar toasted products	285,0%	29,35	29,35	*	*	PAP
	- Other :						
	- - Pizza :						
19.05.9010	- - - Containing sausage, meat or edible meat offals	285,0%	29,35	29,35	*	*	PAP
	- - - Other, including pizza bases :						
19.05.9021	- - - - Not containing sausage, meat or edible meat offals	99,0%	10,26	10,26	*	*	PAP
19.05.9022	- - - - Pizza bases	99,0%	10,26	10,26	*	*	PAP
	- - Other cakes, thin wafer crispbread, Vienna bread (including Vienna bread sticks) and biscuits other than sweet biscuits of commodity 19.05.3100 :						
19.05.9031	- - - Other cakes	99,0%	10,26	10,26	*	*	PAP
19.05.9032	- - - Thin wafer crispbread	99,0%	10,26	10,26	*	*	PAP
19.05.9033	- - - Danish pastry (including pastry sticks)	99,0%	10,26	10,26	*	*	PAP

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
19.05.9034	- - - Biscuits, including "pretzels" and savoury and salted biscuits	99,0%	10,26	10,26	*	*	PAP
	- - Other :						
19.05.9091	- - - Bread and bread products, also half-baked or pre-baked (including baguettes, rolls, long rolls for sausages etc.), not containing products specified in note 1 a to this Chapter	285,0%	29,35	29,35	*	*	PAP
19.05.9092	- - - Sandwiches and other bread and bread products, including pies, containing not more than 20 % by weight of products specified in note 1 a to this Chapter	285,0%	29,35	29,35	*	*	PAP
19.05.9093	- - - Crisp savoury food products made from a dough (for example, tortilla chips, potato snacks in various shapes), not elsewhere specified or included	285,0%	29,35	29,35	*	*	PAP
19.05.9098	- - - Other	285,0%	29,35	29,35	*	*	PAP
20.01	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.**						
	- Cucumbers and gherkins :						
20.01.1001	- - In airtight containers	223,0%	12,92	12,92	189,5%	10,98	
20.01.1009	- - Other	223,0%	12,92	12,92	189,5%	10,98	
	- Other :						
	- - Vegetables :						
20.01.9010	- - - Capers		0,60	0,60	Free	Free	
20.01.9020	- - - Olives		0,30	0,30	Free	Free	
	- - - Sweet corn (*Zea mays var. saccharata*) :						
20.01.9031	- - - - For feed purpose	343,0%	1,78	1,78	*	*	PAP
20.01.9041	- - - - Other	Free		Free	Free	Free	PAP
	- - - Other :						
20.01.9061	- - - - Sweet peppers (*Capsicum annuum var. annuum*)	223,0%	12,92	0,18	Free	Free	
20.01.9069	- - - - Other	223,0%	12,92	12,92	189,5%	10,98	
	- - Other :						
20.01.9091	- - - Palm hearts	223,0%	12,92	12,92	*	*	PAP
20.01.9092	- - - Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	223,0%	12,92	12,92	*	*	PAP
20.01.9099	- - - Other	223,0%	12,92	12,92	189,5%	10,98	
	- Other :						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
20.02.9010	- - Tomato purée or tomato pulp, the dry tomato content of which is not less than 25 % by weight, composed entirely of tomatoes and water, whether or not containing salt or other preservatives or seasoning, in airtight containers		0,21	Free	Free	Free	PAP
	- - Other :						
20.02.9091	- - - In airtight containers	151,0%	12,97	Free	Free	Free	PAP
20.02.9099	- - - Other	151,0%	12,97	Free	Free	Free	PAP
20.03	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.**						
	- Other :						
20.03.9010	- - Truffles		0,06	Free	Free	Free	
20.04	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.**						
	- Potatoes :						
	- - Edible preparations composed of flour, meal or flakes based on potatoes :						
20.04.1010	- - - Containing not less than 75% by weight of potatoes	209,0%	12,38	12,38	*	*	PAP
20.04.1020	- - - Other	252,0%	30,16	30,16	*	*	PAP
	- Other vegetables and mixtures of vegetables :						
	- - Sweet corn (*Zea mays var. saccharata*) :						
20.04.9011	- - - For feed purpose	343,0%	1,78	1,78	*	*	PAP
20.04.9020	- - - Other	Free		Free	Free	Free	PAP
	- - Other :						
20.04.9099	- - - Other, including mixtures of vegetables	288,0%	34,92	34,92	244,8%	29,68	
20.05	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.**						
20.05.1000	- Homogenised vegetables	288,0%	34,92	34,92	244,8%	29,68	
	- Potatoes :						
	- - Edible preparations composed of flour, meal or flakes based on potatoes :						
20.05.2010	- - - Containing not less than 75% by weight of potatoes	209,0%	12,38	12,38	*	*	PAP
20.05.2020	- - - Other	252,0%	30,16	30,16	*	*	PAP
	- Peas (*Pisum sativum*) :						
	- - Of dried :						
20.05.4002	- - - For feed purpose	181,0%	11,77	11,77	153,8%	10,00	
20.05.4003	- - - Other	181,0%	11,77	0,20	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
20.05.4009	- - Other	181,0%	11,77	11,77	153,8%	10,00	
20.05.6000	- Asparagus		0,06	0,06	Free	Free	
	- Sweet corn (*Zea mays var. saccharata*) :						
20.05.8010	- - For feed purpose	343,0%	1,78	1,78	*	*	PAP
20.05.8090	- - Other	Free		Free	Free	Free	PAP
	- Other vegetables and mixtures of vegetables :						
20.05.9100	- - Bamboo shoots	288,0%	34,92	Free	Free	Free	
	- - Other :						
20.05.9901	- - - Capers; Globe artichokes; Sweet peppers (*Capsicum annuum var. annuum*)	288,0%	34,92	0,20	Free	Free	
20.05.9909	- - - Other, including mixtures of vegetables	288,0%	34,92	34,92	244,8%	29,68	
20.06	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).**						
20.06.0010	- Ginger	102,0%	14,96	Free	Free	Free	
	- Other products :						
	- - With a sugar content exceeding 13 % by weight :						
20.06.0031	- - - Sweet corn (*Zea mays var. saccharata*)	102,0%	14,96	0,64	*	*	PAP
20.06.0039	- - - Other	102,0%	14,96	0,64	Free	Free	
	- - Other :						
20.06.0091	- - - Sweet corn (*Zea mays var. saccharata*)	102,0%	14,96	2,00	*	*	PAP
20.06.0099	- - - Other	102,0%	14,96	2,00	69,4%	1,36	
20.07	**Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.**						
	- Homogenised preparations :						
20.07.1001	- - Containing added sugar or sweetening matter	102,0%	14,96	14,96	*	*	PAP
	- - Other :						
20.07.1007	- - - Containing strawberries, blackcurrants, raspberries or mixtures thereof	102,0%	14,96	14,96	*	*	PAP
20.07.1008	- - - Other	102,0%	14,96	14,96	*	*	PAP
	- Other :						
	- - Citrus fruit :						
20.07.9110	- - - Containing added sugar or sweetening matter		0,48	0,48	Free	Free	PAP
20.07.9190	- - - Other		0,18	0,18	Free	Free	PAP
	- - Other :						
	- - - Containing added sugar or sweetening matter :						

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
20.07.9902	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof	86,0%	8,34	0,34	Free	Free	PAP
20.07.9904	- - - - Containing cowberries, bilberries, other fruit of the genus *Vaccinium*, cloudberries or mixtures thereof	86,0%	8,34	8,34	*	*	PAP
20.07.9905	- - - - Other	86,0%	8,34	8,34	*	*	PAP
	- - - Other :						
20.07.9906	- - - - Containing strawberries, blackcurrants, raspberries or mixtures thereof	86,0%	8,34	8,34	*	*	PAP
20.07.9907	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof	86,0%	8,34	0,34	Free	Free	PAP
20.07.9909	- - - - Other	86,0%	8,34	8,34	*	*	PAP
20.08	**Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.**						
	- Nuts, ground-nuts and other seeds, whether or not mixed together :						
	- - Ground-nuts :						
20.08.1110	- - - Peanut butter	6,0%		6,0%	Free	Free	PAP
	- - - Other :						
20.08.1180	- - - - For feed purpose	318,0%	1,74	1,74	*	*	PAP
20.08.1191	- - - - Other	2,4%		2,4%	Free	Free	PAP
20.08.1900	- - Other, including mixtures	386,0%	2,11	0,50	Free	Free	
20.08.2000	- Pineapples	Free		Free	Free	Free	
	- Citrus fruit :						
20.08.3010	- - For feed purpose	318,0%	1,74	1,74	285,1%	1,56	
	- - Other :						
20.08.3091	- - - Mandarins		0,18	0,18	Free	Free	
20.08.3099	- - - Other		0,18	0,18	Free	Free	
20.08.7000	- Peaches, including nectarines		0,05	0,05	Free	Free	
20.08.8000	- Strawberries	86,0%	8,34	8,34	73,1%	7,09	
	- Other, including mixtures other than those of subheading 2008.19 :						
	- - Palm hearts :						
20.08.9110	- - - For feed purpose	70,0%	6,87	6,87	*	*	PAP
20.08.9190	- - - Other	6,0%		Free	Free	Free	PAP
20.08.9300	- - Cranberry (*Vaccinium macrocarpon, Vaccinium oxycoccus, Vaccinium vitis-idaea*)	288,0%	34,92	34,92	244,8%	29,68	
	- - Mixtures :						
20.08.9701	- - - Entirely containing products of chapter 8	288,0%	34,92	1,00	Free	Free	
20.08.9709	- - - Other mixtures	288,0%	34,92	34,92	244,8%	29,68	

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1	2	3a	3b	4	5a	5b	6
	- - Other :						
20.08.9902	- - - Plums	288,0%	34,92	0,64	Free	Free	
20.08.9903	- - - Maize (corn), other than sweet corn (*Zea mays var. Saccharata*)	288,0%	34,92	34,92	*	*	PAP
20.08.9909	- - - Other	288,0%	34,92	34,92	230,4%	27,94	
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 :						
	- - Frozen :						
	- - - Containing added sugar or other sweetening matter :						
20.09.1111	- - - - Of a Brix value exceeding 67		0,23	0,23	Free	Free	
20.09.1119	- - - - Other		0,23	0,23	Free	Free	
	- - - Other :						
20.09.1120	- - - - In containers weighing, with contents, 3 kg or more	Free		Free	Free	Free	
	- - - - Other :						
20.09.1130	- - - - - Concentrated	Free		Free	Free	Free	
	- - - - - Other :						
20.09.1191	- - - - - - Of a Brix value exceeding 67		0,08	0,08	Free	Free	
20.09.1199	- - - - - - Other		0,08	0,08	Free	Free	
	- - Not frozen, of a Brix value not exceeding 20 :						
20.09.1210	- - - Containing added sugar or other sweetening matter		0,23	0,23	Free	Free	
20.09.1220	- - - Other, in containers weighing, with contents, 3 kg or more	Free		Free	Free	Free	
20.09.1290	- - - Other		0,08	0,08	Free	Free	
	- - Other :						
	- - - Containing added sugar or other sweetening matter :						
20.09.1912	- - - - Of a Brix value not exceeding 67		0,23	0,23	Free	Free	
20.09.1919	- - - - Other		0,23	0,23	Free	Free	
	- - - Other :						
20.09.1920	- - - - In containers weighing, with contents, 3 kg or more	Free		Free	Free	Free	
	- - - - Other :						
20.09.1992	- - - - - Of a Brix value not exceeding 67		0,08	0,08	Free	Free	
20.09.1999	- - - - - Other		0,08	0,08	Free	Free	
	- Grapefruit juice (including pomelo) :						
20.09.2100	- - Of a Brix value not exceeding 20	Free		Free	Free	Free	
20.09.2900	- - Other	Free		Free	Free	Free	

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1	2	3a	3b	4	5a	5b	6
	- Juice of any other single citrus fruit:						
	- - Of a Brix value not exceeding 20 :						
20.09.3110	- - - In containers weighing, with contents, 3 kg or more	Free		Free	Free	Free	
	- - - Other :						
20.09.3191	- - - - Containing added sugar		0,15	0,15	Free	Free	
20.09.3199	- - - - Other		0,15	0,15	Free	Free	
	- - Other :						
20.09.3910	- - - In containers weighing, with contents, 3 kg or more	Free		Free	Free	Free	
	- - - Other :						
20.09.3991	- - - - Containing added sugar		0,15	0,15	Free	Free	
20.09.3999	- - - - Other		0,15	0,15	Free	Free	
	- Pineapple juice:						
	- - Of a Brix value not exceeding 20 :						
20.09.4110	- - - In containers weighing, with contents, 3 kg or more	Free		Free	Free	Free	
20.09.4190	- - - Other		0,10	0,10	Free	Free	
	- - Other :						
20.09.4910	- - - In containers weighing, with contents, 3 kg or more	Free		Free	Free	Free	
20.09.4990	- - - Other		0,10	0,10	Free	Free	
20.09.5000	- Tomato juice		0,15	0,15	Free	Free	
	- Grape juice (including grape must) :						
20.09.6100	- - Of a Brix value not exceeding 30		0,15	0,15	Free	Free	
20.09.6900	- - Other		0,15	0,15	Free	Free	
	- Apple juice :						
20.09.7100	- - Of a Brix value not exceeding 20	340,0%	27,20	27,20	289,0%	23,12	
20.09.7900	- - Other	340,0%	27,20	27,20	289,0%	23,12	
	- Juice of any other single fruit or vegetable						
	- - Other :						
	- - - Black currant juice:						
20.09.8911	- - - - Containing added sugar or other sweetening matter	180,0%	14,62	14,62	152,9%	12,42	
20.09.8919	- - - - Other	180,0%	14,62	14,62	152,9%	12,42	
	- - - Other :						
20.09.8991	- - - - Raspberry juice	340,0%	27,20	27,20	181,3%	14,50	
20.09.8994	- - - - Peach juice or apricot juice	340,0%	27,20	27,20	Free	Free	
20.09.8995	- - - - White currant, red currant or gooseberry juice	340,0%	27,20	27,20	289,0%	23,12	
	- Mixtures of juices :						
20.09.9009	- - Other mixtures	340,0%	27,20	27,20	289,0%	23,12	

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1	2	3a	3b	4	5a	5b	6
21.01	**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.**						
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :						
21.01.1100	- - Extracts, essences and concentrates	Free		Free	Free	Free	PAP
	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee :						
21.01.1201	- - - Not containing milkfat, milk protein, sugar or starch, or containing less than 1,5 % by weight of milk fat, 2,5 % by weight of milk protein, 5 % by weight of sugar or 5 % by weight of starch	3,0%		Free	Free	Free	PAP
21.01.1202	- - - Other preparations with a basis of coffee	3,0%		Free	Free	Free	PAP
21.01.1209	- - - Other	3,0%		Free	Free	Free	PAP
	- Extracts, essences and concentrates of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté :						
21.01.2010	- - Extracts, essences and concentrates of tea	Free		Free	Free	Free	PAP
21.01.2091	- - - Preparations with a basis of tea or maté	3,0%		Free	Free	Free	PAP
21.01.2094	- - - Other, not containing milkfat, milk protein, sugar or starch, or containing less than 1,5 % by weight of milk fat, 2,5 % by weight of milk protein, 5 % by weight of sugar or 5 % by weight of starch	3,0%		Free	Free	Free	PAP
21.01.2099	- - - Other	3,0%		Free	Free	Free	PAP
21.01.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Free		Free	Free	Free	PAP

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1	2	3a	3b	4	5a	5b	6
21.02	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.**						
	- Active yeasts :						
21.02.1010	- - Wine yeasts		0,36	0,36	Free	Free	PAP
21.02.1020	- - Baking yeasts, liquid, pressed or dried	21,0%		21,0%	Free	Free	PAP
21.02.1090	- - Other	21,0%		21,0%	Free	Free	PAP
	- Inactive yeasts; other single-cell micro-organisms, dead :						
21.02.2010	- - Yeasts for feed purpose	172,0%	2,66	2,66	*	*	PAP
21.02.2020	- - Other inactive yeasts	21,0%		21,0%	Free	Free	PAP
21.02.2031	- - Other single-cell micro-organisms, dead, for feed purpose	172,0%	2,66	2,66	*	*	PAP
21.02.2040	- - Other single-cell micro-organisms, dead, not for feed purpose	Free		Free	Free	Free	PAP
21.02.3000	- Prepared baking powders		0,36	0,36	Free	Free	PAP
21.03	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.**						
21.03.1000	- Soya sauce	Free		Free	Free	Free	PAP
	- Tomato ketchup and other tomato sauce :						
21.03.2010	- - Tomato ketchup	4,0%	0,37	0,37	Free	Free	PAP
	- - Other tomato sauce :						
21.03.2021	- - - Containing meat or edible meat offals	275,0%	24,17	24,17	*	*	PAP
21.03.2029	- - - Other	275,0%	24,17	24,17	*	*	PAP
	- Mustard flour and meal and prepared mustard :						
21.03.3001	- - Mustard flour and meal		0,15	Free	Free	Free	PAP
	- - Prepared mustard :						
21.03.3002	- - - Containing less than 5 % by weight of added sugar		0,15	Free	Free	Free	PAP
21.03.3009	- - - Other		0,15	Free	Free	Free	PAP
21.03.9010	- - Mayonnaise and remoulades	40,0%	4,54	4,54	*	*	PAP
	- - Other :						
21.03.9091	- - - Mango chutney, liquid	245,0%	27,66	27,66	Free	Free	PAP
21.03.9099	- - - Other	245,0%	27,66	27,66	*	*	PAP
21.04	**Soups and broths and preparations therefor; homogenised composite food preparations.**						
	- Soups and broths and preparations therefor :						
	- - In airtight containers :						
	- - - Meat broth :						
21.04.1011	- - - - Dried	99,0%	15,27	15,27	Free	Free	PAP

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1	2	3a	3b	4	5a	5b	6
21.04.1019	- - - - Other	99,0%	15,27	15,27	*	*	PAP
21.04.1020	- - - Vegetable soup, whether or not precooked, containing neither meat nor meat extracts	20,0%	2,98	2,98	*	*	PAP
21.04.1030	- - - Fish soup (containing at least 25 % by weight of fish)	20,0%	2,98	2,98	*	*	PAP
21.04.1040	- - - Other	167,0%	25,81	25,81	*	*	PAP
	- - Other :						
21.04.1050	- - - Containing meat or meat extracts	167,0%	25,81	25,81	*	*	PAP
21.04.1060	- - - Fish soup (containing at least 25 % by weight of fish)	20,0%	2,98	2,98	*	*	PAP
21.04.1090	- - - Other	27,0%	4,21	4,21	*	*	PAP
21.04.2001	- - For infant use	439,0%	31,71	31,71	*	*	PAP
21.04.2009	- - Other	439,0%	31,71	31,71	*	*	PAP
21.05	**Ice cream and other edible ice, whether or not containing cocoa.**						
21.05.0010	- Containing cocoa	98,0%	9,66	9,66	*	*	PAP
	- Other :						
21.05.0020	- - Containing edible fats	111,0%	10,92	10,92	*	*	PAP
21.05.0090	- - Other	28,0%	2,82	28,0%	Free	Free	PAP
21.06	**Food preparations not elsewhere specified or included.**						
	- Protein concentrates and textured protein substances :						
21.06.1001	- - For feed purpose	545,0%	55,95	55,95	*	*	PAP
21.06.1009	- - Other	545,0%	55,95	55,95	*	*	PAP
	- Other :						
21.06.9010	- - Non-alcoholic compounds (known as “concentrated extracts”) with a basis of goods of heading 13.02, for the manufacture of beverages	4,5%		4,5%	Free	Free	PAP
21.06.9020	- - Preparations based on juices of apples or blackcurrants, for the manufacture of beverages	19,0%	1,37	19,0%	*	*	PAP
	- - Other preparations of a kind used for the manufacture of beverages :						
21.06.9031	- - - Flavoured or coloured sugar syrups	19,0%	1,37	19,0%	Free	Free	
21.06.9039	- - - Other	19,0%	1,37	19,0%	Free	Free	PAP
	- - Drops, pastilles and chewing gum, not containing sugar :						
21.06.9041	- - - Drops and pastilles		0,30	Free	Free	Free	PAP
	- - - Chewing gum :						
21.06.9043	- - - - Chewing gum containing nicotine		0,30	Free	Free	Free	PAP
21.06.9044	- - - - Other		0,30	Free	Free	Free	PAP
	- - Cream substitutes :						
21.06.9051	- - - Dried	114,0%	8,20	8,20	*	*	PAP
21.06.9052	- - - Liquid	114,0%	8,20	8,20	*	*	PAP

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1	2	3a	3b	4	5a	5b	6
21.06.9060	- - Emulsified fats and similar products containing more than 15% by weight of edible milk-fats	287,0%	20,73	20,73	*	*	PAP
21.06.9090	- - Other	439,0%	31,71	31,71	*	*	PAP
22.01	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.**						
22.01.1000	- Mineral waters and aerated waters		0,06 L	Free	Free	Free	PAP
22.01.9001	- - Drinking water, put up for retail sale	Free		Free	Free	Free	PAP
22.01.9009	- - Other	Free		Free	Free	Free	PAP
22.02	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.**						
22.02.1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured		0,30	Free	Free	Free	PAP
	- Other :						
22.02.9010	- - Non-alcoholic wines		0,30	Free	Free	Free	
22.02.9020	- - Non-alcoholic beer (beer with an alcoholic strength not exceeding 0,5% by volume)		0,30	Free	Free	Free	
22.03	**Beer made from malt.**						
22.03.0010	- With an alcoholic strengt by volume exceeding 0,5 %, but not exceeding 0,7 % by volume		1,28 L	1,28 L	Free	Free	PAP
22.03.0020	- With an alcoholic strengt by volume exceeding 0,7 %, but not exceeding 2,75 % by volume		1,28 L	1,28 L	Free	Free	PAP
22.03.0030	- With an alcoholic strengt by volume exceeding 2,75 %, but not exceeding 3,75 % by volume		1,28 L	1,28 L	Free	Free	PAP
22.03.0040	- With an alcoholic strengt by volume exceeding 3,75 %, but not exceeding 4,75 % by volume		1,28 L	1,28 L	Free	Free	PAP
22.03.0090	- Other		1,28 L	1,28 L	Free	Free	PAP

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
22.04	**Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.**						
	- Sparkling wine :						
22.04.1001	- - Of an alcoholic strength by volume not exceeding 2,5 %	Free		Free	Free	Free	
22.04.1009	- - Other	Free		Free	Free	Free	
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :						
	- - In containers holding 2 l or less :						
22.04.2101	- - - Of an alcoholic strength by volume not exceeding 2,5 %	Free		Free	Free	Free	
22.04.2109	- - - Other	Free		Free	Free	Free	
	- - Other :						
22.04.2901	- - - Of an alcoholic strength by volume not exceeding 2,5 %	Free		Free	Free	Free	
22.04.2909	- - - Other	Free		Free	Free	Free	
	- Other grape must :						
	- - Of an alcoholic strength by volume not exceeding 2,5 % :						
22.04.3002	- - - In fermentation or with fermentation arrested otherwise than by the addition of alcohol	Free		Free	Free	Free	
22.04.3003	- - - Other	Free		Free	Free	Free	
	- - Other :						
22.04.3004	- - - In fermentation or with fermentation arrested otherwise than by the addition of alcohol	Free		Free	Free	Free	
22.04.3009	- - - Other	Free		Free	Free	Free	
22.05	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.**						
	- In containers holding 2 l or less :						
22.05.1001	- - Of an alcoholic strength by volume not exceeding 2,5 %	Free		Free	Free	Free	PAP
22.05.1009	- - Other	Free		Free	Free	Free	PAP
	- Other :						
22.05.9001	- - Of an alcoholic strength by volume not exceeding 2,5 %	Free		Free	Free	Free	PAP
22.05.9009	- - Other	Free		Free	Free	Free	PAP

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
22.06	**Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.**						
22.06.0002	- With an alcoholic strength by volume exceeding 0,5 %, but not exceeding 0,7 % by volume	Free		Free	Free	Free	
22.06.0003	- With an alcoholic strength by volume exceeding 0,7 %, but not exceeding 2,5 % by volume	Free		Free	Free	Free	
22.06.0009	- Other	Free		Free	Free	Free	
22.07	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.**						
	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher :						
	- - For the manufacturing of beverages :						
22.07.1011	- - - Not containing spirits obtained from potatoes	424,0%	12,17	12,17	381 %	10,95	
22.07.1090	- - Other	Free		Free	Free	Free	
22.07.2000	- Ethyl alcohol and other spirits, denatured, of any strength	Free		Free	Free	Free	PAP
22.08	**Undenatured ethyl alcohol of an alcoholic strength by volume less than 80% vol; spirits, liqueurs and other spirituous beverages.**						
22.08.2000	- Spirits obtained by distilling grape wine or grape marc	Free		Free	Free	Free	PAP
22.08.3000	- Whiskies	Free		Free	Free	Free	PAP
22.08.4000	- Rum and other spirits obtained by distilling fermented sugar-cane juice	Free		Free	Free	Free	PAP
22.08.5000	- Gin and Geneva	Free		Free	Free	Free	PAP
22.08.6000	- Vodka	Free		Free	Free	Free	PAP
22.08.7000	- Liqueurs and cordials	Free		Free	Free	Free	PAP
	- Other :						
22.08.9003	- - Aquavit (distilled spirits flavoured with cumin seeds)	Free		Free	Free	Free	
22.08.9009	- - Other	Free		Free	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
22.09.0000	**Vinegar and substitutes for vinegar obtained from acetic acid.**		0,08	0,08	Free	Free	PAP
23.01	**Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.**						
23.01.1000	- Flours, meals and pellets, of meat or meat offal; greaves	283,0%	113,61	113,61	256,4%	102,24	
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) :						
23.02.1090	- - Other	Free		Free	Free	Free	
	- Of other cereals :						
23.02.4010	- - Of rice, other than for feed purpose	Free		Free	Free	Free	
	- Of leguminous plants :						
23.02.5090	- - Other	Free		Free	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 :						
23.03.1090	- - Other	Free		Free	Free	Free	
	- Beet-pulp, bagasse and other waste of sugar manufacture :						
23.03.2090	- - Other	Free		Free	Free	Free	
	- Brewing or distilling dregs and waste :						
23.03.3090	- - Other	Free		Free	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.**						
23.04.0090	- Other	Free		Free	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.**						
23.05.0090	- Other	Free		Free	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
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 :						
23.06.1090	- - Other	Free		Free	Free	Free	
	- Of linseed :						
23.06.2090	- - Other	Free		Free	Free	Free	
	- Of sunflower seeds :						
23.06.3090	- - Other	Free		Free	Free	Free	
	- Of rape or colza seeds :						
	- - Of low erucic acid rape or colza seeds :						
23.06.4190	- - - Other	Free		Free	Free	Free	
	- - Other :						
23.06.4990	- - - Other	Free		Free	Free	Free	
	- Of coconut or copra :						
23.06.5090	- - Other	Free		Free	Free	Free	
	- Of palm nuts or kernels :						
23.06.6010	- - For feed purpose	183,0%	2,34	2,34	164,2%	2,10	
23.06.6090	- - Other	Free		Free	Free	Free	
	- Other :						
23.06.9010	- - For feed purpose	183,0%	2,34	2,34	164,2%	2,10	
23.06.9090	- - Other	Free		Free	Free	Free	
23.07	**Wine lees; argol.**						
23.07.0090	- Other	Free		Free	Free	Free	
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 :						
23.09.1011	- - - Dog food		0,42	0,42	Free	Free	
23.09.1012	- - - Cat food		0,42	0,42	Free	Free	
	- - Other :						
23.09.1091	- - - Dog food	Free		Free	Free	Free	
23.09.1092	- - - Cat food	Free		Free	Free	Free	
	- Other :						
	- - Containing meat or meat offal of land animals, in airtight containers :						
23.09.9011	- - - For pets		0,42	0,42	Free	Free	
23.09.9020	- - - For other animals	156,0%	3,57	3,57	140,3%	3,21	
	- - Other :						
	- - - Fish fodder and fish solubles :						
23.09.9040	- - - - For other fish	156,0%	3,57	3,57	140,3%	3,21	
	- - - Birds food :						
23.09.9050	- - - - For pets	Free		Free	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	2	3a	3b	4	5a	5b	6
23.09.9060	- - - - For other birds	156,0%	3,57	3,57	140,3%	3,21	
	- - - Other :						
23.09.9080	- - - - For pets	Free		Free	Free	Free	
	- - - - For other animals :						
23.09.9094	- - - - - Containing at least 10 % by weight, but not more than 30 % by weight of milk and/or natural milk constituents	156,0%	3,57	156,0%	140,4%	3,21	
23.09.9095	- - - - - Containing more than 30 % by weight of milk and/or natural milk constituents	156,0%	3,57	156,0%	140,4%	3,21	
23.09.9096	- - - - - 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	156,0%	3,57	3,57	140,3%	3,21	
23.09.9097	- - - - - Containing at least 49 % by weight of cholinchloride, on an organic or inorganic carrier	156,0%	3,57	3,57	140,3%	3,21	
23.09.9099	- - - - - Other	156,0%	3,57	3,57	140,3%	3,21	
24.01	**Unmanufactured tobacco; tobacco refuse.**						
24.01.1000	- Tobacco, not stemmed/stripped	Free		Free	Free	Free	
24.01.2000	- Tobacco, partly or wholly stemmed/stripped	Free		Free	Free	Free	
24.01.3000	- Tobacco refuse	Free		Free	Free	Free	
24.02	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.**						
	- Cigars, cheroots and cigarillos, containing tobacco :						
24.02.1001	- - Cigars		12,75	Free	Free	Free	
24.02.1009	- - Other		12,75	Free	Free	Free	
24.02.2000	- Cigarettes containing tobacco		14,45	Free	Free	Free	
24.02.9000	- Other		12,75	Free	Free	Free	
24.03	**Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.**						
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion :						
24.03.1100	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter		7,65	Free	Free	Free	

HS-code	Description of products	Bound rate of duty, *ad valorem*	Bound rate of duty, *specific*	MFN - rate of duty	Customs duties for Guatemala, *ad valorme*	Customs duties for Guatemala, spesific: NOK/Kg or S (NOK/piece)	Processed agricultural products
1	**2**	**3a**	**3b**	**4**	**5a**	**5b**	**6**
24.03.1900	- - Other		7,65	Free	Free	Free	
	- Other :						
24.03.9100	- - "Homogenised" or "reconstituted" tobacco		7,65	Free	Free	Free	
	- - Other :						
24.03.9910	- - - Tobacco extracts and essences	Free		Free	Free	Free	
	- - - Other :						
24.03.9991	- - - - Chewing tobacco and snuff		7,65	Free	Free	Free	
24.03.9999	- - - - Other		7,65	Free	Free	Free	

* = Duty in accordance with paragraph 2 of Section 2.
S = NOK/piece
H = duty rate per 100 kg

Annex 4

ANNEX XXV

TARIFF CONCESSIONS ON AGRICULTURAL PRODUCTS
GUATEMALA - SWITZERLAND

ANNEX XXV

TARIFF CONCESSIONS ON AGRICULTURAL PRODUCTS

GUATEMALA AND SWITZERLAND

Section 1 – Concessions by Guatemala

1. Guatemala shall grant tariff concessions to agricultural products originating in Switzerland, as specified in this Section.

2. The following staging categories listed in Table 1 to this Section, shall apply to imports from Switzerland, according to the tariff concessions given by Guatemala:

(a) duties on goods listed under category "I" in Guatemala's Schedule shall be abolished and such goods shall be duty-free on the date of entry into force of this Protocol of Accession to the Agreement;

(b) duties on goods listed under category "5" in Guatemala's Schedule shall be removed in five equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement and such goods shall be duty-free, effective on 1 January of year five;

(c) duties on goods listed under category "10" in Guatemala's Schedule shall be removed in ten equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement and such goods shall be duty-free, effective on 1 January of year 10;

(d) duties on goods listed under category "G" in Guatemala's Schedule shall be subject to an annual tariff quota of a total of 100 metric Tons duty-free, for the tariff lines 0404.90.00; 0405.10.00; 0405.20.00; 0406.10.00; 0406.20.10; 0406.20.90; 0406.30.00; 0406.90.20 and 0406.90.90, from the date of entry into force of this Protocol of Accession to the Agreement;

(e) duties on goods listed under category "H1" in Guatemala's Schedule shall be subject a reduction of 50% on the basis of the tariff rate in five equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction;

(f) duties on goods listed under category "H2" in Guatemala's Schedule shall be subject a reduction of 80% on the basis of the tariff rate in ten equal annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction;

(g) duties on goods listed under category "H3" in Guatemala's Schedule shall be subject a reduction of 33% on the basis of the tariff rate in five equal

annual stages beginning on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction; and

(h) duties on goods listed under category "H4" in Guatemala's Schedule shall be subject a reduction of 75% on the basis of the tariff rate on the date of entry into force of this Protocol of Accession to the Agreement; and then remain at that level without any reduction;

3. For the purposes of this Section, year one means the year this Protocol of Accession to the Agreement enters into force as provided for in Article 13.6.

4. For the purposes of this Section, beginning in year two, each annual stage of tariff reduction shall become effective on 1 January of the relevant year.

5. The base rate of the import duty for goods, to which the successive reductions set out in this Section are to be applied, shall be the Most-Favoured Nation rate of the duty applied by Guatemala on 1 January 2012.

6. If at any moment after the date of entry into force of this Protocol of Accession to the Agreement, Guatemala reduces its applied Most-Favoured Nation duty on imports, that import duty shall apply if it is lower than the import duty calculated in this Section.

TABLE 1

Tariff concession schedule of Guatemala, in HS 2012

Tariff line HS 2012	Description	MFN rate	Category
0101.21.00	- - Pure-bred breeding animals	0	I
0101.29.00	- - Other	10	I
0101.30.00	- Asses	10	I
0101.90.00	- Other	10	I
0102.21.00	- - Pure-bred breeding animals	0	I
0102.31.00	- - Pure-bred breeding animals	0	I
0102.90.10	- - Pure-bred breeding animals	0	I
0103.10.00	- Pure-bred breeding animals	0	I
0104.10.10	- - Pure-bred breeding animals	0	I
0104.10.90	- - Other	10	I
0104.20.10	- - Pure-bred breeding animals	0	I
0104.20.90	- - Other	10	I
0105.11.00	- - Fowls of the species Gallus domesticus	0	I
0105.12.00	- - Turkeys (gallopavus)	0	I
0106.11.00	- - Primates	10	I
0106.12.00	- - 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)	10	I
0106.13.00	- - Camels and other camelids (Camelidae)	10	I
0106.14.00	- - Rabbits and hares	10	I
0106.19.00	- - Other	10	I
0106.20.00	- Reptiles (including snakes and sea turtles)	10	I
0106.31.00	- - Birds of prey	10	I
0106.32.00	- - Psittaciformes (including parrots, parakeets, cockatoos and other macaws)	10	I
0106.33.00	- - Ostriches; emus (Dromaius novaehollandiae	10	I
0106.39.00	- - Other	10	I
0106.41.00	- - Bees	0	I
0106.49.00	- - Other	10	I
0106.90.00	- Other	10	I
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	15	5
0204.21.00	- - In carcasses or half-carcasses	15	5
0204.22.00	- - Other cuts with bone in	15	5
0204.23.00	- - Boneless	15	5
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	15	10
0204.41.00	- - In carcasses or half-carcasses	15	10
0204.42.00	- - Other cuts with bone in	15	10
0204.43.00	- - Boneless	15	10

Tariff line HS 2012	Description	MFN rate	Category
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	15	I
0206.80.00	- Other, fresh or chilled	15	10
0206.90.00	- Other, frozen	15	10
0208.10.00	- Of rabbits or hares	15	I
0208.30.00	- Of primates	15	I
0208.50.00	- Of reptiles (including snakes and sea turtles)	15	I
0208.60.00	- Of camels and other camelids (Camelidae)	15	I
0208.90.10	- - Frogs' legs	15	I
0208.90.90	- - Other	15	I
0209.90.00	- Other:	15	10
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	15	H1
0210.19.00	-- Other	15	H1
0210.20.00	- Meat of bovine animals	15	H1
0210.91.00	- - Of primates	10	I
0210.92.10	- - - Of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	15	I
0210.92.90	- - - Other	10	I
0210.93.00	- - Of reptiles (including snakes and sea turtles)	10	I
0210.99.90	- - - Other	15	10
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0	I
0404.90.00	-- Others	10	G
0405.10.00	- Butter	15	G
0405.20.00	- Dairy spreads	15	G
0406.10.00	- Fresh (unripened or uncured) cheese, including whey cheese, and curd	15	G
0406.20.10	- - Cheddar type, dried	0	G
0406.20.90	-- Others	15	G
0406.30.00	- Processed cheese, not grated or powdered	15	G
0406.90.20	- - Cheddar type, in blocks or slabs	15	G
0406.90.90	-- Others	15	G
0407.11.00	- -Of hen of specie *Gallus domesticus*	0	I
0407.19.00	- - Other	0	I
0407.29.10	- - -Of Ostrich	10	I
0407.29.90	- - - Others	15	I
0407.90.10	- -Of Ostrich	10	I
0409.00.00	NATURAL HONEY	15	10
0410.00.00	EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	15	5
0501.00.00	UNWORKED HAIR, WHETHER OR NOT WASHED OR DEFATTED; WASTE OF HAIR	5	I
0502.10.00	- Pigs', hogs' or boars' bristles and waste thereof	0	I
0502.90.00	- Other	5	I
0504.00.10	- Of bovine	5	5

Tariff line HS 2012	Description	MFN rate	Category
0504.00.20	- Of swine, sheep or lamb	5	5
0504.00.90	- Other	5	5
0505.10.00	- Feathers of a kind used for stuffing; down	5	I
0505.90.00	- Other	5	I
0506.10.00	- Ossein and bones treated with acid	5	5
0506.90.00	- Other	5	I
0507.10.00	- Ivory; ivory powder and waste	5	I
0507.90.00	- Other	5	I
0508.00.00	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	5	I
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0	I
0511.10.00	- Bovine semen	0	I
0511.99.10	- - - Fertilised eggs	0	I
0511.99.20	- - - Natural sponges of animal origin	5	I
0511.99.90	- - - Other	5	5
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	I
0601.20.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0	I
0602.10.00	- Unrooted cuttings and slips	0	I
0602.20.10	- - Seedlings	10	10
0602.20.90	- - Other	0	I
0602.30.00	- Rhododendrons and azaleas, grafted or not	0	I
0602.40.00	- Roses, grafted or not	0	I
0602.90.10	- - Young vegetable or tobacco plants	10	5
0602.90.90	- - Other	0	I
0603.11.00	- - Roses	15	5
0603.12.00	- - Carnations	15	5
0603.13.00	- - Orchids	15	5
0603.14.00	- - Chrysanthemums	15	5
0603.15.00	- - - Lilies (Lilium spp.)	15	5
0603.19.10	- - - Ginger lilies	15	5
0603.19.20	- - - Bird-of-paradise flowers	15	5
0603.19.30	- - - Calla lilies	15	5
0603.19.50	- - - Sysophilia	15	5
0603.19.60	- - - Gerberas	15	5
0603.19.70	- - - Statice	15	5

Tariff line HS 2012	Description	MFN rate	Category
0603.19.80	- - - Astromerias	15	5
0603.19.91	- - - - Agapanthus	15	5
0603.19.92	- - - - Gladioli	15	5
0603.19.93	- - - - Anthurium flowers	15	5
0603.19.94	- - - - Heliconias	15	5
0603.19.99	- - - - Other	15	5
0603.90.10	- - Flower arrangements	15	5
0603.90.90	- - Other	15	5
0604.20.10	- - Mosses and lichens	15	5
0604.20.20	- - Arrangements	15	5
0604.20.90	- - Other	15	5
0604.90.10	- - Mosses and lichens	15	5
0604.90.20	- - Arrangements	15	5
0604.90.90	- - Other	15	5
0701.10.00	- For sowing	0	I
0703.10.20	- - Shallots	15	5
0703.20.00	- Garlic	15	10
0703.90.00	- Leeks and other alliaceous vegetables	15	5
0704.10.00	- Cauliflowers and headed broccoli	15	10
0704.20.00	- Brussels sprouts	15	5
0704.90.00	- Other	15	5
0705.11.00	- - Cabbage lettuce (head lettuce)	15	10
0705.19.00	- - Other	15	10
0705.21.00	- - Witloof chicory (*Cichorium intybus var. foliosum*)	15	5
0705.29.00	- - Other	15	5
0706.10.00	- Carrots and turnips	15	10
0706.90.00	- Other	15	5
0708.10.00	- Peas (*Pisum sativum*)	15	10
0708.20.00	- Beans (*Vigna spp., Phaseolus spp.*)	15	10
0708.90.00	- Other	15	10
0709.20.00	- Asparagus	15	5
0709.30.00	- Aubergines (egg-plants)	15	5
0709.40.00	- Celery other than celeriac	15	5
0709.51.00	- - Mushrooms of the genus Agaricus	5	5
0709.59.00	- - Other	5	5
0709.60.10	- - Sweet peppers	15	10
0709.60.20	- - Chillies (Capsicum frutescens L.)	15	5
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	5
0709.91.00	- - Globe artichokes	15	I
0709.92.00	- - Olives	15	I
0709.93.10	- - - Squash	15	5

Tariff line HS 2012	Description	MFN rate	Category
0709.93.20	- - - Pumpkins	15	5
0709.93.90	- - - Other	15	5
0709.99.10	- - - Sweet corn	15	10
0709.99.20	- - - Chayote	15	5
0709.99.30	- - - Okras	15	I
0709.99.90	- - - Other	15	5
0710.21.00	- - Peas (Pisum sativum)	15	10
0710.22.00	- - Beans (Vigna spp., Phaseolus spp.)	15	10
0710.29.00	- - Other	15	5
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15	5
0710.40.00	- Sweet corn	15	10
0710.80.00	- Other vegetables	15	10
0710.90.00	- Mixtures of vegetables	15	10
0711.20.00	- Olives	0	I
0711.40.00	- Cucumbers and gherkins	15	5
0711.51.00	- - Mushrooms of the genus Agaricus	0	I
0711.59.00	- - Other	0	I
0711.90.20	- - Onions	15	10
0711.90.30	- - Capers	0	I
0711.90.90	- - Others, including mixtures of vegetables	15	10
0712.20.10	- - Powdered, in containers of a net content of 5 kg or more	5	5
0712.20.90	- - Other	15	10
0712.31.00	- - Mushrooms of the genus Agaricus	5	5
0712.32.00	- - Wood ears (Auricularia spp.)	5	5
0712.33.00	- - Jelly fungi (Tremella spp.)	5	5
0712.39.00	- - Other	5	5
0712.90.10	- - Tomatoes, parsley, marjoram or garlic, powdered, in containers of a net content of 5 kg or more	5	5
0712.90.20	- - Kernels of Sweet corn (Zea Mays var saccharata), for sowing	0	I
0712.90.90	- - Others, including mixtures of vegetables	15	10
0713.10.10	- - For sowing	0	I
0713.10.90	- - Other	15	10
0713.20.00	- Chickpeas	10	5
0713.31.10	- - - Of the species Vigna mungo (L.) Hepper	15	5
0713.31.90	- - - Other	15	5
0713.32.00	- - Small red (Adzuki) beans (*Phaseolus* or *Vigna angularis*)	30	5
0713.33.20	- - - White	20	10
0713.33.30	- - - "Ejotero" beans (*Phaseolus vulgaris*), for sowing	0	I
0713.33.40	- - - Reds	20	10
0713.33.90	- - - Others	20	10
0713.34.00	- - Bambara beans (Vigna subterranea or Voandzeia subterranea)	15	5

Tariff line HS 2012	Description	MFN rate	Category
0713.35.00	- - Cowpeas (Vigna unguiculata)	15	5
0713.39.10	- - - Runner beans (*Phaseolus coccinius*)	15	5
0713.39.20	- - - Lima beans (*Phaseolus lunatus*)	15	5
0713.39.90	- - - Other	15	5
0713.40.00	- Lentils	15	5
0713.50.00	- Broad beans (Vicia faba var. major) horse beans (Vicia faba var. equina), and field beans (Vicia faba var. minor)	15	I
0713.60.00	- Pigeon peas (Cajanus cajan)	15	5
0713.90.00	- Other	15	5
0714.10.00	- Cassava (manioc) roots	15	5
0714.20.00	- Sweet potatoes	15	5
0714.30.10	- - Cush-cush yams (Dioscorea trifida)	15	5
0714.30.20	- - White yams (Dioscorea alata)	15	5
0714.30.90	- - Other	15	5
0714.40.10	- - Dasheens (Colocasia esculenta)	15	5
0714.40.90	- - Other	15	5
0714.50.10	- - Yautia (Xanthosoma saggittifolium)	15	5
0714.50.90	- - Other	15	5
0714.90.00	- Other	15	5
0801.11.00	- - Dried	10	5
0801.12.00	- - In the inner shell (endocarp)	15	5
0801.19.00	- - Other	15	5
0801.21.00	- - In shell	15	5
0801.22.00	- - Shelled	15	5
0801.31.00	- - In shell	15	5
0801.32.00	- - Shelled	15	5
0802.11.00	- - In shell	0	I
0802.12.00	- - Shelled	0	I
0802.21.00	- - In shell	0	I
0802.22.00	- - Shelled	0	I
0802.31.00	- - In shell	15	5
0802.32.00	- - Shelled	15	10
0802.41.00	- - In shell	15	10
0802.42.00	- - Shelled	15	10
0802.51.00	- - In shell	0	I
0802.52.00	- - Shelled	0	I
0802.61.00	- - In shell	15	5
0802.62.00	- - Shelled	15	5
0802.70.00	- Kola nuts (Cola spp.)	15	5
0802.80.00	- Areca nuts	15	5
0802.90.00	- Other	15	10
0803.10.00	- Plantains	15	5

Tariff line HS 2012	Description	MFN rate	Category
0803.90.11	- - - Fresh	15	5
0803.90.12	- - - Dried	15	5
0803.90.90	- - Other	15	5
0804.10.00	- Dates	15	5
0804.20.00	- Figs	15	5
0804.30.00	- Pineapples	15	5
0804.40.00	- Avocados	15	5
0804.50.10	- - Mangoes	15	5
0804.50.20	- - Guavas and mangosteens	15	5
0805.10.00	- Oranges	15	10
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	15	10
0805.40.00	- Grapefruit or pomelos	15	10
0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	15	10
0805.90.00	- Other	15	10
0806.10.00	- Fresh	15	10
0806.20.00	- Dried, including raisins	0	I
0807.11.00	- - Watermelons	15	5
0807.19.00	- - Other	15	5
0807.20.00	- Papaws (papayas)	15	5
0808.10.00	-Apples	15	10[i]
0808.30.00	- Pears	15	5
0808.40.00	- Quinces	15	5
0809.10.00	- Apricots	15	5
0809.21.00	- - Sour cherries (Prunus cerasus)	15	5
0809.29.00	- - Other	15	10
0809.30.00	- Peaches, including nectarines	15	10
0809.40.00	- Plums and sloes	15	10
0810.10.00	- Strawberries	15	10
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15	10
0810.30.00	- Black, white or red currants and gooseberries (other than kiwifruit)	15	10
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	15	5
0810.50.00	- Kiwi fruit	15	I
0810.60.00	- Durians	15	I
0810.70.00	- Persimmons	15	I
0810.90.10	- - Soursops (Annona muricata)	15	I
0810.90.20	- - Sweetsops (Annona squamosa)	15	I
0810.90.30	- - Passion fruit (Passiflora edulis var. flavicarpa)	15	I
0810.90.40	- - Granadillas (Passiflora edulis var. sims)	15	I
0810.90.51	- - - Red, unshelled	15	I
0810.90.52	- - - Yellow, unshelled	15	I

Tariff line HS 2012	Description	MFN rate	Category
0810.90.53	- - - Other, unshelled	15	I
0810.90.54	- - - Shelled	15	I
0810.90.70	- - Rambutan (Nephelium lappaceum)	15	I
0810.90.90	- - Other	15	5
0811.10.00	- Strawberries	15	10
0811.20.00	- Raspberries, blackberries, mulberries, loganberries and currants	15	10
0811.90.00	- Other	15	10
0812.10.10	- - Morello cherries	0	I
0812.10.90	- - Other	10	5
0812.90.10	- - Strawberries	15	10
0812.90.90	- - Other	15	10
0813.10.00	- Apricots	15	5
0813.20.00	- Plums	15	5
0813.30.10	- - In pieces	15	10
0813.30.90	- - Other	15	10
0813.40.00	- Other fruit	15	10
0813.50.00	- Mixtures of nuts or dried fruits of this Chapter	15	5
0814.00.00	PEEL OF CITRUS FRUIT, MELONS OR WATERMELONS, FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	15	5
0901.11.10	- - - Raw, in berries	10	5
0901.11.20	- - - Parchment coffee	15	5
0901.11.30	- - - Café oro (unroasted coffee beans)	15	5
0901.11.90	- - - Other	15	5
0901.12.00	- - Decaffeinated	15	5
0901.21.00	- - Not decaffeinated	15	10
0901.22.00	- - Decaffeinated	15	10
0901.90.00	- Other	15	5
0902.10.00	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	15	10
0902.20.00	- Other green tea (not fermented)	15	5
0902.30.00	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	15	10
0902.40.00	- Other black tea (fermented) and other partly fermented tea	15	5
0903.00.00	MATE	15	5
0904.11.00	- - Neither crushed nor ground	10	10
0904.12.00	- - Crushed or ground	5	10
0904.21.00	- - Dried, neither crushed nor ground	10	10
0904.22.00	- - Crushed or ground	5	10
0905.10.00	- Neither crushed nor ground	10	10
0905.20.00	- Crushed or ground	10	10
0906.11.00	- - Cinnamon (Cinnamomum zeylanicum Blume)	0	I

Tariff line HS 2012	Description	MFN rate	Category
0906.19.00	- - Other	0	I
0906.20.00	- Crushed or ground	10	5
0907.10.00	- Neither crushed nor ground	0	I
0907.20.00	- Crushed or ground	0	I
0908.11.00	- - Neither crushed nor ground	0	I
0908.12.00	- - Crushed or ground	0	I
0908.21.00	- - Neither crushed nor ground	0	I
0908.22.00	- - Crushed or ground	0	I
0908.31.10	- - - Amoms	10	I
0908.31.20	- - - Cardamoms	15	I
0908.32.10	- - - Amoms	10	I
0908.32.20	- - - Cardamoms	15	I
0909.21.00	- - Neither crushed nor ground	0	I
0909.22.00	- - Crushed or ground	0	I
0909.31.00	- - Neither crushed nor ground	0	I
0909.32.00	- - Crushed or ground	0	I
0909.61.10	- - - Seeds os anise or badian	0	I
0909.61.20	- - - Seeds of caraway	10	5
0909.61.30	- - - Seeds of fennel; juniper berries	10	5
0909.62.10	- - - Seeds os anise or badian	0	I
0909.62.20	- - - Seeds of caraway	10	5
0909.62.30	- - - Seeds of fennel; juniper berries	10	5
0910.11.10	- - - Dried	10	5
0910.11.90	- - - Other	10	5
0910.12.10	- - - Dried	10	5
0910.12.90	- - - Other	10	5
0910.20.00	- Saffron	10	5
0910.30.00	- Turmeric (curcuma)	10	5
0910.91.00	-.-.Mixtures referred to in note 1 b) to this Chapter	10	10
0910.99.10	- - - Thyme	10	5
0910.99.20	- - - Bay leaves	10	5
0910.99.30	- - - Curry	10	I
0910.99.90	- - - Others	10	10
1001.11.00	- - Seed	0	I
1001.19.00	- - Other	0	I
1001.91.00	- - Seed	0	I
1001.99.00	- - Other	0	I
1002.10.00	- Seed	0	I
1002.90.00	- Other	0	I
1003.10.00	- Seed	0	I
1003.90.00	- Other	0	I

Tariff line HS 2012	Description	MFN rate	Category
1004.10.00	- Seed	0	I
1004.90.00	- Other	0	I
1005.10.00	- Seed	0	I
1005.90.10	- - Popcorn (Zea mays everta)	0	I
1007.10.00	- Seed	0	I
1008.10.00	- Buckwheat	15	5
1008.21.00	- - Seed	0	I
1008.29.00	- - Other	15	5
1008.30.00	- Canary seed	0	I
1008.40.00	- Fonio (Digitaria spp.)	15	I
1008.50.00	- Quinoa (Chenopodium quinoa)	15	I
1008.60.00	- Triticale	15	I
1008.90.00	- Other cereals	15	5
1103.13.10	- - - Pregelatinised meal (for example meal used as additive in the brewing industry)	0	I
1103.19.10	- - - Of oats	0	I
1103.19.90	- - - Other	0	I
1104.19.10	- - - Of barley	0	I
1104.22.11	- - - - Stabilized by heat treatment for enzyme inactivation	0	I
1104.22.19	- - - - Other	0	I
1104.29.10	- - - Of barley	0	I
1105.10.00	- Flour, meal and powder	0	I
1105.20.10	- - Flakes and granules	0	I
1106.10.00	- Of the vegetables of heading 07.13	10	I
1106.20.00	- Of sago or of roots or tubers of heading 07.14	10	I
1106.30.00	- Of the products of Chapter 8	0	I
1107.10.00	- Not roasted	0	I
1107.20.00	- Roasted	0	I
1108.11.00	- - Wheat starch	0	I
1108.12.00	- - Maize (corn) starch	0	I
1108.13.00	- - Potato starch	0	I
1108.14.00	- - Manioc (cassava) starch	0	I
1108.20.00	- Inulin	0	I
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0	I
1201.10.00	- For sowing	0	I
1201.90.00	- Other	0	I
1202.30.00	- For sowing	0	I
1202.41.00	- - In shell	10	5
1202.42.00	- - Shelled, whether or not broken	10	5
1203.00.00	COPRA	5	I
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0	I
1205.10.10	- - For sowing	0	I

Tariff line HS 2012	Description	MFN rate	Category
1205.10.90	- - Other	0	I
1205.90.10	- - For sowing	0	I
1205.90.90	- - Other	0	I
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0	I
1207.10.10	- - For sowing	0	I
1207.10.90	- - Other	5	5
1207.21.00	- - For sowing	0	I
1207.29.00	- - Other	0	I
1207.30.00	- Castor oil seeds	0	I
1207.40.10	- - In shell	0	I
1207.40.20	- - Shelled	0	I
1207.50.00	- Mustard seeds	0	I
1207.60.00	- Safflower (Carthamus tinctorius) seeds	0	I
1207.70.00	- Melon seeds	0	I
1207.91.00	- - Poppy seeds	0	I
1207.99.00	- - Other	0	I
1208.10.00	- Of soybeans	5	I
1208.90.00	- Other	5	I
1209.10.00	- Sugar beet seed	0	I
1209.21.00	- - Of lucerne (alfalfa)	0	I
1209.22.00	- - Of clover (Trifolium spp.)	0	I
1209.23.00	- - Of fescue	0	I
1209.24.00	- - Of Kentucky blue grass (Poa pratensis L.)	0	I
1209.25.00	- - Of rye grass (Lolium multiflorum Lam., Lolium perenne L.)	0	I
1209.29.10	- - - Beet seeds, other than sugar beet seed	0	I
1209.29.20	- - - Timothy grass (Phleum pratensis) seed	0	I
1209.29.90	- - - Other	0	I
1209.30.10	- - Of petunia	0	I
1209.30.90	- - Other	0	I
1209.91.00	- - Vegetable seeds	0	I
1209.99.00	- - Other	0	I
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	0	I
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	I
1211.20.00	- Ginseng roots	0	I
1211.30.00	- Coca leaves	0	I
1211.40.00	- Poppy straw	0	I
1211.90.10	- - Raicilla or ipecacuana	0	I
1211.90.20	- - Liquorice roots	0	I
1211.90.90	- - Other	0	I
1212.21.00	- - Fit for human consumption	0	I

Tariff line HS 2012	Description	MFN rate	Category
1212.29.00	- - Other	0	I
1212.91.00	- - Sugar beet	0	I
1212.92.10	- - - Seeds	0	I
1212.92.90	- - - Other	0	I
1212.93.00	- - Sugar cane	10	5
1212.94.00	- - Chicory roots	0	I
1212.99.30	- - - Apricot, peach (including nectarine) or plum stones and kernels	0	I
1212.99.90	- - - Other	0	I
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	5	I
1214.10.00	- Lucerne (alfalfa) meal and pellets	5	I
1214.90.00	- Other	5	5
1301.20.00	- Gum arabic	0	I
1301.90.10	- - Lac	0	I
1301.90.90	- - Other	0	I
1302.11.00	- - Opium	0	I
1302.12.00	- - Of liquorice	0	I
1302.13.00	- - Of hops	0	I
1302.19.10	- - - For medicinal use	0	I
1302.19.20	- - - For insecticidal, fungicidal or similar uses	0	I
1302.19.30	- - - Juices and extracts of pyrethrum or of roots containing rotenone	0	I
1302.19.90	- - - Other	0	I
1302.20.00	- Pectic substances, pectinates and pectates	0	I
1302.31.00	- - Agar-agar	0	I
1302.32.00	-- Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified	0	I
1302.39.00	- - Other	0	I
1401.10.00	- Bamboos	5	I
1401.20.00	- Rattans	0	I
1401.90.10	- - Osier	0	I
1401.90.20	- - Reeds	0	I
1401.90.90	- - Other	0	I
1404.20.00	- Cotton linters	0	I
1404.90.10	- - Vegetable materials of a kind used primarily as stuffing (for example: kapok, vegetable hair and eel grass), whether or not put up as a layer or with supporting of other materials	0	I
1404.90.20	- - Vegetable materials of a kind used primarily in the manufacture of brooms, or in brushes (for example: sorghum, piassava, couch-grass or istle), whether or not in hanks or bundles	5	I
1404.90.31	- - - Annatto (achiote)	15	5
1404.90.39	- - - Other	5	5
1404.90.90	- - Other	5	5

Tariff line HS 2012	Description	MFN rate	Category
1502.10.00	- Tallow	0	I
1502.90.00	- Other	0	I
1503.00.90	- Other	0	I
1505.00.00	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM, INCLUDING LANOLIN	0	I
1506.00.00	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	10	10
1507.10.00	- Crude oil	0	I
1508.10.00	- Crude oil	5	10
1509.10.00	- Virgin	10	5
1509.90.00	- Other	10	5
1510.00.00	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF SUCH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF HEADING 15.09	15	5
1512.11.00	- - Crude oils	0	I
1512.21.00	- - Crude oil, whether or not gossypol has been removed	0	I
1514.11.00	- - Crude oils	0	I
1514.91.00	- - Crude oils	0	I
1515.11.00	- - Crude oils	5	10
1515.19.00	- - Other	5	10
1515.21.00	- - Crude oils	0	I
1515.30.00	- Castor oil and its fractions	0	I
1515.50.00	- Sesame oil and its fractions	15	10
1515.90.10	- - Others aceites secantes	0	I
1515.90.20	- - Jojoba oil and its fractions	0	I
1515.90.30	- - Tung oil and its fractions	0	I
1515.90.90	- - Others	15	10
1517.90.20	- - Preparations with a base of hydrogenated vegetable oils, containing added magnesium carbonate, for use as mould release preparations for confectionary and bakery products	0	I
1518.00.10	- Epoxidised soyabean oil, used exclusively in industry for the production of polymer compounds	0	I
1518.00.90	- Other	5	5
1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	5	10
1521.10.00	- Vegetable waxes	5	5
1521.90.00	- Other	5	5
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	10	10
1601.00.10	- Of bovine animals	15	H1
1601.00.80	- Of bovine animals	15	I
1602.31.00	- Of turkeys (gallopavus)	15	10
1602.50.00	- Of bovine animals	15	H1

Tariff line HS 2012	Description	MFN rate	Category
1602.90.00	- Other, including preparations of blood of any animal	15	I
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	I
1702.19.00	- - Other	0	I
1702.30.11	- - - Chemically pure glucose	0	I
1702.30.12	- - - Glucose syrup	0	I
1702.50.00	- Chemically pure fructose	0	I
1702.90.10	- - Chemically pure maltose	0	I
1702.90.20	- - Other sugars and other sugar syrups, excluding sucrose syrup or caramel	0	I
1704.10.00	- Chewing gum, whether or not sugar-coated	15	H2
1704.90.00	- Other	15	H2
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	5	5
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	5	5
1803.10.00	- Not defatted	10	5
1803.20.00	- Wholly or partly defatted	10	5
1804.00.00	COCOA BUTTER, FAT AND OIL	10	5
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	10	10
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	15	10
1806.20.10	- - Liquid preparations with a base of maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products	0	I
1806.20.90	- - Other	15	H4
1806.31.00	- - Filled	15	H4
1806.32.00	- - Not filled	15	H4
1806.90.00	- Other	15	H4
1901.10.11	- - - For infant feeding (“infant formula”)	0	I
1901.10.19	- - - Other	0	I
1901.10.20	- - Preparations for infant feeding (“infant formula”) other than those included in tariff subdivision 1901.10.11	0	I
1901.10.90	- - Other	10	H1
1901.90.10	- - Malt extract	0	I
1901.90.20	- - Modified milk powder other than goods of subdivisions 1901.10.11 and 1901.10.19	0	I
1901.90.90	- - Other	15	10
1902.20.00	- Stuffed pasta, whether or not cooked or otherwise prepared	15	I
1902.40.00	- Couscous	15	I
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS OR SIFTINGS OR IN SIMILAR FORMS	15	I
1904.10.10	- - Rice flour pellets	0	I
Ex. 1904.10.90	- - Others (Only Muesli type)	15	I
1904.30.00	- Bulgur wheat	15	I

Tariff line HS 2012	Description	MFN rate	Category
1905.10.00	- Crispbread called “knäckebrot”	15	10
1905.20.00	- Gingerbread and the like	15	10
2001.10.00	- Cucumbers and gherkins	15	10
2001.90.10	- - Elotitos (young maize (corn) kernels)	15	5
2001.90.20	- - Onions	15	10
2001.90.90	- - Other	15	10
2002.10.00	- Tomatoes, whole or in pieces	15	10
2002.90.10	- - Tomato concentrate	0	I
2002.90.90	- - Other	15	5
2003.10.00	- Mushrooms of the genus Agaricus	10	5
2003.90.10	- - Truffles	15	I
2003.90.90	- - Other	10	10
2004.90.00	- Other vegetables and mixtures of vegetables	15	10
2005.10.00	- Homogenized vegetables	15	10
2005.40.00	- Peas (Pisum sativum)	15	10
2005.60.00	- Asparagus	15	10
2005.70.00	- Olives	15	I
2005.80.00	- Sweet corn (Zea mays var. Sac charata)	15	10
2005.91.00	- - Bamboo shoots	15	I
2005.99.00	- - Other	15	10
2006.00.00	VEGETABLES, FRUIT, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED IN SUGAR (DRAINED, GLACE OR CRYSTALLIZED)	15	10
2007.10.00	- Homogenized preparations	15	5
2007.91.00	- - Citrus fruit	15	10
2007.99.10	- - - Pear, apple, apricot or peach paste for industrial transformation, in containers with a net content of 5 kg or more	0	I
2007.99.90	- - - Other	15	10
2008.11.10	- - - Butter	15	5
2008.11.90	- - - Other	15	10
2008.19.10	- - - Almond, hazelnut or other nut pastes, not containing added sugar	5	5
2008.19.90	- - - Other	15	10
2008.20.00	- Pineapples	15	10
2008.30.00	- Citrus fruit	15	10
2008.40.00	- Pears	15	5
2008.50.00	- Apricots	15	5
2008.60.00	- Cherries	15	10
2008.70.00	- Peaches, including nectarines	15	10
2008.91.00	- - Palm hearts	15	5
2008.93.00	- - red cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*)	15	5
2008.97.00	- - Mezclas	15	10

Tariff line HS 2012	Description	MFN rate	Category
2009.11.00	- - Frozen	15	10
2009.19.10	- - - Concentrated juice	0	I
2009.19.90	- - - Others	15	I
2009.21.00	-- Of a Brix value not exceeding 20	15	10
2009.29.10	- - - concentrated juice	5	10
2009.29.90	- - - Others	15	10
2009.31.00	- - Of a Brix value not exceeding 20	15	10
2009.39.00	- - Other	15	10
2009.69.10	- - - Concentrated juice, whether or not frozen	0	I
2009.69.20	- - - Grape must	0	I
2009.79.10	- - - Concentrated juice, whether or not frozen	0	I
2009.81.00	- - red cranberries (*Vaccinium macrocarpon*, *Vaccinium oxycoccos*, *Vaccinium vitis-idaea*)	15	10
2009.89.10	- - - Juice concentrate, pear, quince, apricot (apricot, apricot), cherry, peach (peach), plum or sloe, even frozen	0	I
2101.11.00	- - Extracts, essences and concentrates	15	10
2101.12.00	- - Preparations with a base of these extracts, essences or concentrates or with a base of coffee	15	10
2101.20.00	- Extracts, essences and concentrates, of tea or maté, and preparations with a base of these extracts, essences or concentrates, or with a base of tea or maté	15	5
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	15	5
2102.10.10	- - Culture yeasts	0	I
2102.20.00	- Inactive yeasts; other dead single-cell micro-organisms	0	I
2103.10.00	- Soy sauce	15	10
2103.30.10	- - Mustard flour	5	I
2103.30.20	- - Prepared mustard	15	10
2104.20.00	- Homogenized composite food preparations	15	10
2106.10.00	- Protein concentrates and textured protein substances	0	I
2106.90.10	- - Vegetable protein hydrolysates	0	I
2106.90.20	- - Powders for table creams, jellies, ice creams, and similar preparations, whether or not sweetened	15	10
2106.90.30	- - Compound preparations for the drinks industry, other than goods of subdivision 3302.10.20	0	I
2106.90.40	- - Improvers for bread-making	10	10
2106.90.50	- - Autolyzed yeasts (yeast extracts)	5	10
2106.90.71	- - - Preparations for infant feeding (“infant formula”), packaged for retail sale	0	I
2106.90.79	- - - Other	10	10
2106.90.80	- - Liquid preparations based on maize syrup and partially hydrogenated palm oil, of a kind used for decorating and filling pastry products, in containers holding more than 2 kg	0	I
2106.90.91	- - - Preparation for the food industry of a stabiliser/emulsifier type	0	I
2106.90.99	- - - Other	15	I
2201.90.00	- Other	15	H3

Tariff line HS 2012	Description	MFN rate	Category
2204.10.00	- Sparkling wine	20	I
2204.21.00	- - In containers holding 2 litres or less	20	I
2204.29.00	- - Other	20	I
2204.30.00	- Other grape must	20	I
2208.70.00	- Liqueurs	30	5
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	15	10
2302.50.00	- Of leguminous plants	5	5
2303.10.10	- - Of maize (corn) including the commercially called maize gluten	0	I
2303.10.90	- - Other	5	5
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	5	5
2303.30.00	- Brewing or distilling dregs and waste	5	5
2304.00.10	- Flour	5	5
2304.00.90	- Other	5	5
2305.00.00	OIL CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	5	5
2306.10.00	- Of cotton seeds	5	5
2306.20.00	- Of linseed	5	5
2306.30.00	- Of sunflower seeds	5	5
2306.41.00	- - Rape or colza seeds with a low erucic acid content	5	5
2306.49.00	- - Other	5	5
2306.50.00	- Of coconut or copra	5	5
2306.60.00	- Of palm nuts or kernels	5	5
2306.90.10	- - Of maize (corn) germ	5	5
2306.90.90	- - Others	5	5
2307.00.00	WINE LEES; ARGOL	5	I
2308.00.10	- Acorns and horse-chestnuts	5	I
2308.00.90	- Other	5	5
2309.90.30	- - Forage preparations with molasses or sugar added	10	10
2309.90.41	- - - Containing antibiotics or vitamins, whether or not intermixed	0	I
2309.90.49	- - - Other	5	10
2401.10.10	- - Virginia	5	5
2401.10.20	- - Burley	5	5
2401.10.30	- - Turkish (oriental)	0	I
2401.10.90	- - Other	5	5
2401.20.10	- - Virginia	5	5
2401.20.20	- - Burley	5	5
2401.20.30	- - Turkish (oriental)	0	I
2401.20.90	- - Other	5	5
2401.30.10	- - Virginia	5	5

Tariff line HS 2012	Description	MFN rate	Category
2401.30.20	- - Burley	5	5
2401.30.30	- - Turkish (oriental)	0	I
2401.30.90	- - Other	5	5
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	15	I
2402.20.00	- Cigarettes containing tobacco	20	I
2402.90.00	- Other	15	10
2403.11.00	- -- - Snuff for hookah mentioned in Subheading Note 1 to this Chapter	15	10
2403.19.10	- - - Sting snuff, for cigarettes	15	10
2403.19.90	- - - Others	15	10
2403.91.00	- - “Homogenized” or “reconstituted” tobacco	0	I
2403.99.00	- - Other	5	10
3301.90.00	- Other	0	I
3501.10.00	- Casein	0	I
3501.90.00	- Other	5	10
3502.11.00	- - Dried	0	I
3502.19.00	- - Other	0	I
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	0	I
3502.90.00	- Other	0	I
3505.10.10	- - Dextrins	0	I
3505.10.20	- - Pregelatinised or esterified starch	0	I
3505.10.90	- - Other	5	5
3505.20.00	- Glues	10	5
3809.10.00	- With a basis of amylaceous substances	5	5
3823.11.00	- - Stearic acid	0	I
3823.12.00	- - Oleic acid	0	I
3823.13.00	- -Tall oil fatty acids	0	I
3823.19.00	- - Other	0	I
3823.70.00	- Industrial fatty alcohols	0	I

[i] Guatemala shall continue to apply the charge to the imports established in the Cooperation Fund to the National Deciduous Fruticulture Law, Decree No.15-2007 of the Congress of the Republic of Guatemala and its reforms.

Section 2 - Concessions by Switzerland

The following terms and conditions shall apply to the tariff concessions granted by Switzerland on agricultural products in Table 1 to this Section.

1. Switzerland shall apply for Guatemala the customs duties as set out in column 3 or 4.

2. For originating products classified under the tariff lines identified as "PAP" (Processed Agricultural Products) in column 6, the following provisions shall apply:

(a) In order to take account of differences in the cost of the agricultural raw materials incorporated into products identified as processed agricultural products ("PAP"), the Agreement does not preclude the levying, upon import, of a duty, unless otherwise specified in column 3 in Table 1 to this Section.

(b) Duties levied by the Parties upon import shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

(c) Subject to the provisions laid down in paragraph 2 (a) and (b), Switzerland shall accord for products identified as PAP, originating in Guatemala, treatment no less favorable than that accorded to the European Union.

(d) Switzerland shall publish the applicable import duties for processed agricultural products on the Website of the EFTA Secretariat.

Table 1

Tariff concession schedule of Switzerland, in HS 2012

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0106	**Other live animals**	Fr. per 100 kg gross	Fr. per 100 kg gross		
	- mammals:				
0106.1100	- - primates	Free			
ex0106.1200	- - 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)	free		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)	
0106.1300	- - camels and other camelids (Camelidae)	free			
0106.1400	- - rabbits and hares	free			
0106.1900	- - other	free			
0106.2000	- reptiles (including snakes and turtles)	free			
	- birds:				
0106.3100	- - birds of prey	free			
0106.3200	- - psittaciformes (including parrots, parakeets, macaws and cockatoos)	free			
0106.39	**- - other:**				
0106.3990	- - - other	free			
	- insects:				
0106.4100	- - bees	free			
0106.9000	- other	free			
0202	**Meat of bovine animals, frozen**				
0202.10	**- carcasses and half-carcasses:**				
	- - of veal:				
0202.1011	- - - within the limits of the tariff quota (Q. No. 5)	85			
	- - other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0202.1091	- - - within the limits of the tariff quota (Q. No. 5)		9		
0202.20	**- other cuts with bone in:**				
	- - of veal:				
0202.2011	- - - within the limits of the tariff quota (Q. No. 5)		9		
	- - other:				
0202.2091	- - - within the limits of the tariff quota (Q. No. 5)		9		
0202.30	**- boneless:**				
	- - of veal:				
0202.3011	- - - within the limits of the tariff quota (Q. No. 5)		9		
	- - other:				
0202.3091	- - - within the limits of the tariff quota (Q. No. 5)		9		
0203	**Meat of swine, fresh, chilled or frozen**				
	- fresh or chilled:				
0203.11	**- - carcasses and half-carcasses:**				
0203.1110	- - - of wild boar	free			
	- - - other:				
0203.1191	- - - - within the limits of the tariff quota (Q. No. 6)	30			
0203.12	**- - hams, shoulders and cuts thereof, with bone in:**				
0203.1210	- - - of wild boar	free			
	- - - other:				
0203.1291	- - - - within the limits of the tariff quota (Q. No. 6)	40			
0203.19	**- - other:**				
0203.1910	- - - of wild boar	free			
	- - - other:				
0203.1981	- - - - within the limits of the tariff quota (Q. No. 6)	40			
	- frozen:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0203.21	**- - carcasses and half-carcasses:**				
0203.2110	- - - of wild boar	free			
	- - - other:				
0203.2191	- - - - within the limits of the tariff quota (Q. No. 6)	30			
0203.22	**- - hams, shoulders and cuts thereof, with bone in:**				
0203.2210	- - - of wild boar	free			
	- - - other:				
0203.2291	- - - - within the limits of the tariff quota (Q. No. 6)	40			
0203.29	**- - other:**				
0203.2910	- - - of wild boar	free			
	- - - other:				
0203.2981	- - - - within the limits of the tariff quota (Q. No. 6)	40			
0206	**Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen**				
0206.10	**- of bovine animals, fresh or chilled:**				
	- - tongues:				
0206.1011	- - - within the limits of the tariff quota (Q. No. 5)		9		
	- - livers:				
0206.1021	- - - within the limits of the tariff quota (Q. No. 5)	144			
	- - other:				
0206.1091	- - - within the limits of the tariff quota (Q. No. 5)		9		
	- of bovine animals, frozen:				
0206.21	**- - tongues:**				
0206.2110	- - - within the limits of the tariff quota (Q. No. 5)	70			
0206.22	**- - livers:**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0206.2210	- - - within the limits of the tariff quota (Q. No. 5)		40		
0206.29	**- - other:**				
0206.2910	- - - within the limits of the tariff quota (Q. No. 5)	100			
0206.30	**- of swine, fresh or chilled:**				
0206.3010	- - of wild boar	5			
	- - other:				
0206.3091	- - - within the limits of the tariff quota (Q. No. 5)	45			
	- of swine, frozen:				
0206.41	**- - livers:**				
0206.4110	- - - of wild boar	free			
	- - - other:				
0206.4191	- - - - within the limits of the tariff quota (Q. No. 5)	38			
0206.49	**- - other:**				
0206.4910	- - - of wild boar	free			
	- - - other:				
0206.4991	- - - - within the limits of the tariff quota (Q. No. 5)	38			
0206.90	**- other, frozen:**				
0206.9010	- - within the limits of the tariff quota (Q. No. 5)		10		
0207	**Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen**				
	- of fowls of the species Gallus domesticus:				
0207.12	**- - not cut in pieces, frozen:**				
0207.1210	- - - within the limits of the tariff quota (Q. No. 6)		15		
0207.14	**- - cuts and offal, frozen:**				
	- - - breasts:				
0207.1481	- - - - within the limits of the tariff quota (Q. No. 6)		15		
	- - - other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0207.1491	- - - - within the limits of the tariff quota (Q. No. 6)		15		
0208	**Other meat and edible meat offal, fresh, chilled or frozen**				
ex0208.4000	- 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)	free		of whales	
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**				
0403.10	**- yogurt:**				
0403.1010	- - containing cocoa	*			PAP
0403.1020	- - flavoured or containing added fruit or nuts	*			PAP
0403.90	**- other:**				
	- - not concentrated nor containing added sugar or other sweetening matter:				
	- - - cream:				
0403.9031	- - - - flavoured or containing added fruit or nuts or cocoa	*			PAP
	- - - other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - - - flavoured or containing added fruit or nuts or cocoa:				
0403.9041	- - - - - within the limits of the tariff quota (Q. No. 7)	*			PAP
0403.9049	- - - - - other	*			PAP
	- - concentrated or containing added sugar or other sweetening matter:				
	- - - cream:				
0403.9061	- - - - flavoured or containing added fruit or nuts or cocoa	*			PAP
	- - - other:				
	- - - - flavoured or containing added fruit or nuts or cocoa:				
0403.9072	- - - - - containing more than 3% by weight of milkfat	*			PAP
0403.9079	- - - - - other	*			PAP
0407	**Birds' eggs, in shell, fresh, preserved or cooked**				
	- fertilised eggs for incubation:				
0407.11	**- - of fowls of the species Gallus domesticus:**				
0407.1110	- - - within the limits of the tariff quota (Q. No. 9)	47			
0407.19	**- - other:**				
0407.1910	- - - within the limits of the tariff quota (Q. No. 9)	47			
	- other fresh eggs:				
0407.21	**- - of fowls of the species Gallus domesticus:**				
0407.2110	- - - within the limits of the tariff quota (Q. No. 9)	47			
0407.29	**- - other:**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0407.2910	- - - within the limits of the tariff quota (Q. No. 9)	47			
0407.90	**- other:**				
0407.9010	- - within the limits of the tariff quota (Q. No. 9)	47			
0409.0000	Natural honey	free			
0410.0000	Edible products of animal origin, not elsewhere specified or included	free			
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair	free			PAP
0502	**Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair**				
0502.1000	- pigs', hogs' or boars' bristles and hair and waste thereof	free			PAP
0502.9000	- other	free			PAP
0504	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked**				
0504.0010	- rennet bags	free			
	- other stomachs of animals of headings 0101 to 0104; tripe:				
0504.0039	- - other	free			
0504.0090	- other	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
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**				
0505.10	**- feathers of a kind used for stuffing; down:**				
0505.1010	- - bed feathers and down, unworked, unwashed	free			PAP
0505.1090	- - other	free			PAP
0505.90	**- other:**				
	- - powder and waste of feathers or parts of feathers:				
0505.9019	- - - other	free			PAP
0505.9090	- - other	free			PAP
0506	**Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products**				
0506.1000	- ossein and bones treated with acid	free			
0506.9000	- other	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
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**				
0507.1000	- ivory; ivory powder and waste	free			PAP
0507.9000	- other	free			PAP
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**				
0508.0010	- crushed shells; shell powder and waste	free			PAP
	- other:				
0508.0099	- - other	free			PAP
0510.0000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	free			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0511	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption**				
0511.10	**- bovine semen:**	per usual unit	per usual unit		
0511.1010	- - within the limits of the tariff quota (Q. No. 12)	free			
	- other:				
0511.91	**- - products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:**	Fr. per 100 kg gross	Fr. per 100 kg gross		
0511.9190	- - - other	free			
0511.99	**- - other:**				
0511.9980	- - - other	free			
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**				
0601.10	**- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:**				
0601.1010	- - tulips		17		
0601.1090	- - other	free			
0601.20	**- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:**				
0601.2010	- - chicory plants		1.4		
0601.2020	- - with earth ball, in tubs or pots, other than tulips and chicory plants	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - other:				
0601.2091	- - - in bud or in flower	free			
0601.2099	- - - other	free			
0602	**Other live plants (including their roots), cuttings and slips; mushroom spawn**				
0602.1000	- unrooted cuttings and slips	free			
0602.20	**- trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts:**				
	- - plants (grown from seeds or scions):				
	- - - other:				
0602.2051	- - - - with bare roots	free			
0602.2059	- - - - other		5.2		
	- - other:				
	- - - with bare roots:				
0602.2079	- - - - other	free			
	- - - other:				
0602.2089	- - - - other	free			
0602.3000	- rhododendrons and azaleas, grafted or not	free			
0602.40	**- roses, grafted or not:**				
0602.4010	- - rose wildstock and wild standard roses		5.2		
	- - other:				
0602.4091	- - - with bare roots	3.8			
0602.4099	- - - other	3.8			
0602.90	**- other:**				
	- - seedlings or scions of useful plants; mushroom spawn:				
0602.9019	- - - other	free			
	- - other:				
0602.9091	- - - with bare roots	free			
0602.9099	- - - other	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0603	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared**				
	- fresh:				
0603.11	**- - roses:**				
	- - - from May 1 to October 25:				
0603.1110	- - - - within the limits of the tariff quota (Q. No. 13)	free			
0603.1120	- - - - other		20%		
0603.1130	- - - from October 26 to April 30	free			
0603.12	**- - carnations:**				
	- - - from May 1 to October 25:				
0603.1210	- - - - within the limits of the tariff quota (Q. No. 13)	free			
0603.1230	- - - from October 26 to April 30	free			
0603.13	**- - orchids:**				
	- - - from May 1 to October 25:				
0603.1310	- - - - within the limits of the tariff quota (Q. No. 13)	20			
0603.1330	- - - from October 26 to April 30	free			
0603.14	**- - chrysanthemums:**				
	- - - from May 1 to October 25:				
0603.1410	- - - - within the limits of the tariff quota (Q. No. 13)	free			
0603.1430	- - - from October 26 to April 30	free			
0603.15	**- - lilies (Lilium spp.):**				
	- - - from May 1 to October 25:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0603.1510	- - - - within the limits of the tariff quota (Q. No. 13)	free			
0603.1520	- - - - other		20%		
0603.1530	- - - from October 26 to April 30	free			
0603.19	**- - other:**				
	- - - from May 1 to October 25:				
	- - - - within the limits of the tariff quota (Q. No. 13):				
0603.1911	- - - - - of ligneous plants	free			
0603.1918	- - - - - other	free			
	- - - - other:				
0603.1921	- - - - - of ligneous plants		20%		
0603.1928	- - - - - other		20%		
	- - - from October 26 to April 30:				
0603.1930	- - - - tulips	free			
	- - - - other:				
0603.1931	- - - - - of ligneous plants	free			
0603.1938	- - - - - other	free			
0603.90	**- other:**				
0603.9010	- - dried, natural	free			
0603.9090	- - other (bleached, dyed, impregnated, etc.)	free			
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**				
0604.20	**- fresh:**				
0604.2010	- - mosses and lichens	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - other:				
	- - - of ligneous plants:				
0604.2021	- - - - Christmas trees and conifer branches	free			
0604.2090	- - - other	free			
0604.90	**- other:**				
	- - mosses and lichens:				
0604.9011	- - - not further prepared than dried	free			
0604.9012	- - - other	free			
	- - other:				
0604.9091	- - - not further prepared than dried	free			
0604.9099	- - - other (bleached, dyed, impregnated, etc.)	free			
0701	**Potatoes, fresh or chilled**				
0701.10	**- for sowing:**				
0701.1010	- - within the limits of the tariff quota (Q. No. 14)		1.4		
0701.90	**- other:**				
0701.9010	- - within the limits of the tariff quota (Q. No. 14)		3		
0702	**Tomatoes, fresh or chilled**				
	- cherry tomatoes:				
0702.0010	- - from October 21 to April 30	free			
	- Peretti tomatoes (plum tomatoes):				
0702.0020	- - from October 21 to April 30	free			
	- other tomatoes of a diameter of 80 mm or more (beef tomatoes):				
0702.0030	- - from October 21 to April 30	free			
	- other:				
0702.0090	- - from October 21 to April 30	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0703	**Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled**				
0703.10	**- onions and shallots:**				
	- - onion sets:				
0703.1011	- - - from May 1 to June 30	free			
	- - - from July 1 to April 30:				
0703.1013	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - other onions and shallots:				
	- - - spring onions:				
0703.1020	- - - - from October 31 to March 31	free			
	- - - - from April 1 to October 30:				
0703.1021	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - - flat white onions of a diameter not exceeding 35 mm:				
0703.1030	- - - - from October 31 to March 31	free			
	- - - - from April 1 to October 30:				
0703.1031	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - - wild onions:				
0703.1040	- - - - from May 16 to May 29	free			
	- - - - from May 30 to May 15:				
0703.1041	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - - other onions of a diameter of 70 mm or more:				
0703.1050	- - - - from May 16 to May 29	free			
	- - - - from May 30 to May 15:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0703.1051	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - - onions of a diameter of less than 70 mm, red or white, other than those of subheadings 0703.1030/1039:				
0703.1060	- - - - from May 16 to May 29	free			
	- - - - from May 30 to May 15:				
0703.1061	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - - other onions:				
0703.1070	- - - - from May 16 to May 29	free			
	- - - - from May 30 to May 15:				
0703.1071	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
0703.1080	- - - shallots	free			
0703.2000	- garlic	free			
0703.90	**- leeks and other alliaceous vegetables:**				
	- - long-tailed leeks (with a maximum of 1/6 of the tail green; if cut, white only), for packing in small capacity containers:				
0703.9010	- - - from February 16 to the end of February	5			
	- - - from March 1 to February 15:				
0703.9011	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - other leeks:				
0703.9020	- - - from February 16 to the end of February	5			
	- - - from March 1 to February 15:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0703.9021	- - - - within the limits of the tariff quota (Q. No. 15)	free			
0703.9090	- - other	free			
0704	**Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled**				
0704.10	**- cauliflowers and headed broccoli:**				
	- - cimone:				
0704.1010	- - - from 1 December to 30 April	free			
	- - - from May 1 to November 30:				
0704.1011	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - romanesco:				
0704.1020	- - - from 1 December to 30 April	free			
	- - - from May 1 to November 30:				
0704.1021	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - other:				
0704.1090	- - - from 1 December to 30 April	free			
	- - - from May 1 to November 30:				
0704.1091	- - - - within the limits of the tariff quota (Q. No. 15)	free			
0704.20	**- Brussels sprouts:**				
0704.2010	- - from February 1 to August 31	5			
	- - from September 1 to January 31:				
0704.2011	- - - within the limits of the tariff quota (Q. No. 15)	5			
0704.90	**- other:**				
	- - red cabbages:				
0704.9011	- - - from May 16 to May 29	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - - from May 30 to May 15:				
0704.9018	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - white cabbages:				
0704.9020	- - - from May 2 to May 14	free			
	- - - from May 15 to May 1:				
0704.9021	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - winter savoy cabbage:				
0704.9030	- - - from March 16 to March 31	free			
	- - - from April 1 to March 15:				
0704.9031	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - Savoy cabbage:				
0704.9040	- - - from May 11 to May 24	free			
	- - - from May 25 to May 10:				
0704.9041	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - sprouting broccoli:				
0704.9050	- - - from 1 December to 30 April	free			
	- - - from May 1 to November 30:				
0704.9051	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - chinese cabbage:				
0704.9060	- - - from March 2 to April 9	5			
	- - - from April 10 to March 1:				
0704.9061	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - pak-choi:				
0704.9063	- - - from March 2 to April 9	5			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - - from April 10 to March 1:				
0704.9064	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - kohlrabi:				
0704.9070	- - - from December 16 to March 14	5			
	- - - from March 15 to December 15:				
0704.9071	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - kale:				
0704.9080	- - - from May 11 to May 24	5			
	- - - from May 25 to May 10:				
0704.9081	- - - - within the limits of the tariff quota (Q. No. 15)	5			
0704.9090	- - other	5			
0705	**Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled**				
	- lettuce:				
0705.11	**- - cabbage lettuce (head lettuce):**				
	- - - iceberg lettuce without external leaves:				
0705.1111	- - - - from January 1 to the end of February	3.5			
	- - - - from March 1 to December 31:				
0705.1118	- - - - - within the limits of the tariff quota (Q. No. 15)	3.5			
	- - - batavia and other iceberg lettuce:				
0705.1120	- - - - from January 1 to the end of February	3.5			
	- - - - from March 1 to December 31:				
0705.1121	- - - - - within the limits of the tariff quota (Q. No. 15)	3.5			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - - other:				
0705.1191	- - - - from December 11 to the end of February	5			
	- - - - from March 1 to December 10:				
0705.1198	- - - - - within the limits of the tariff quota (Q. No. 15)	5			
0705.19	- - **other:**				
	- - - cos lettuce:				
0705.1910	- - - - from December 21 to the end of February	5			
	- - - - from March 1 to December 20:				
0705.1911	- - - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - - cut-and-come-again lettuce:				
	- - - - oak-leaf lettuce:				
0705.1920	- - - - - from December 21 to the end of February	5			
	- - - - - from March 1 to December 20:				
0705.1921	- - - - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - - - red lollo:				
0705.1930	- - - - - from December 21 to the end of February	5			
	- - - - - from March 1 to December 20:				
0705.1931	- - - - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - - - other lollo:				
0705.1940	- - - - - from December 21 to the end of February	5			
	- - - - - from March 1 to December 20:				
0705.1941	- - - - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - - - other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0705.1950	- - - - - from December 21 to the end of February	5			
	- - - - - from March 1 to December 20:				
0705.1951	- - - - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - - other:				
0705.1990	- - - - from December 21 to February 14	5			
	- - - - from February 15 to December 20:				
0705.1991	- - - - - within the limits of the tariff quota (Q. No. 15)	5			
	- chicory:				
0705.21	**- - witloof chicory (Cichorium intybus var. foliosum):**				
0705.2110	- - - from May 21 to September 30	3.5			
	- - - from October 1 to May 20:				
0705.2111	- - - - within the limits of the tariff quota (Q. No. 15)	3.5			
0706	**Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled**				
0706.10	**- carrots and turnips:**				
	- - carrots:				
	- - - in bunches:				
0706.1010	- - - - from May 11 to May 24	2			
	- - - - from May 25 to May 10:				
0706.1011	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - - other:				
0706.1020	- - - - from May 11 to May 24	2			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - - - from May 25 to May 10:				
0706.1021	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - turnips:				
0706.1030	- - - from January 16 to January 31	2			
	- - - from February 1 to January 15:				
0706.1031	- - - - within the limits of the tariff quota (Q. No. 15)	2			
0706.90	**- other:**				
	- - salad beetroot:				
0706.9011	- - - from 16 to 29 June	2			
	- - - from June 30 to June 15:				
0706.9018	- - - - within the limits of the tariff quota (Q. No. 15)	2			
	- - salsify:				
0706.9021	- - - from May 16 to September 14	3.5			
	- - - from September 15 to May 15:				
0706.9028	- - - - within the limits of the tariff quota (Q. No. 15)	3.5			
	- - celeriac:				
	- - - soup celeriac (with leaves, root diameter less than 7 cm):				
0706.9030	- - - - from January 1 to January 14	5			
	- - - - from January 15 to December 31:				
0706.9031	- - - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - - other:				
0706.9040	- - - - from 16 to 29 June	5			
	- - - - from June 30 to June 15:				
0706.9041	- - - - - within the limits of the tariff quota (Q. No. 15)	5			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - radishes (other than horse radishes):				
0706.9050	- - - from January 16 to the end of February	5			
	- - - from March 1 to January 15:				
0706.9051	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - small radishes:				
0706.9060	- - - from January 11 to February 9	5			
	- - - from February 10 to January 10:				
0706.9061	- - - - within the limits of the tariff quota (Q. No. 15)	5			
0706.9090	- - other	5			
0707	**Cucumbers and gherkins, fresh or chilled**				
	- cucumbers:				
	- - salad cucumbers:				
0707.0010	- - - from October 21 to April 14	5			
	- - - from April 15 to October 20:				
0707.0011	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - Nostrani or Slicer cucumbers:				
0707.0020	- - - from October 21 to April 14	5			
	- - - from April 15 to October 20:				
0707.0021	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - cucumbers for preserving, of a length exceeding 6 cm but not exceeding 12 cm:				
0707.0030	- - - from October 21 to April 14	5			
	- - - from April 15 to October 20:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0707.0031	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - other cucumbers:				
0707.0040	- - - from October 21 to April 14	5			
	- - - from April 15 to October 20:				
0707.0041	- - - - within the limits of the tariff quota (Q. No. 15)	5			
0708	**Leguminous vegetables, shelled or unshelled, fresh or chilled**				
0708.10	**- peas (Pisum sativum):**				
	- - sugar peas (mange-tout):				
0708.1010	- - - from 16 August to 19 May	free			
	- - - from May 20 to August 15:				
0708.1011	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - other:				
0708.1020	- - - from 16 August to 19 May	free			
	- - - from May 20 to August 15:				
0708.1021	- - - - within the limits of the tariff quota (Q. No. 15)	free			
0708.20	**- beans (Vigna spp., Phaseolus spp.):**				
0708.2010	- - beans which must be shelled	free			
	- - piattoni or coco beans:				
0708.2021	- - - from November 16 to June 14	free			
	- - - from June 15 to November 15:				
0708.2028	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - asparagus beans or long beans:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0708.2031	- - - from November 16 to June 14	free			
	- - - from June 15 to November 15:				
0708.2038	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - string beans (extra fine, at least 500/kg):				
0708.2041	- - - from November 16 to June 14	free			
	- - - from June 15 to November 15:				
0708.2048	- - - - within the limits of the tariff quota (Q. No. 15)	free			
	- - other:				
0708.2091	- - - from November 16 to June 14	free			
	- - - from June 15 to November 15:				
0708.2098	- - - - within the limits of the tariff quota (Q. No. 15)	free			
0708.90	**- other leguminous vegetables:**				
	- - other:				
	- - - for human consumption:				
0708.9080	- - - - from 1 November to 31 May	free			
	- - - - from June 1 to October 31:				
0708.9081	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
0708.9090	- - - other	free			
0709	**Other vegetables, fresh or chilled**				
0709.20	**- asparagus:**				
	- - green asparagus:				
0709.2010	- - - from June 16 to April 30	free			
	- - - from May 1 to June 15:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0709.2011	- - - - within the limits of the tariff quota (Q. No. 15)	free			
0709.2090	- - other	2.5			
0709.30	**- aubergines (egg-plants):**				
0709.3010	- - from October 16 to May 31	free			
	- - from June 1 to October 15:				
0709.3011	- - - within the limits of the tariff quota (Q. No. 15)	5			
0709.40	**- celery other than celeriac:**				
	- - green celery:				
0709.4010	- - - from January 1 to April 30	5			
	- - - from May 1 to December 31:				
0709.4011	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - blanched celery:				
0709.4020	- - - from January 1 to April 30	5			
	- - - from May 1 to December 31:				
0709.4021	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - other:				
0709.4090	- - - from January 1 to January 14	5			
	- - - from January 15 to December 31:				
0709.4091	- - - - within the limits of the tariff quota (Q. No. 15)	5			
	- mushrooms and truffles:				
0709.5100	- - mushrooms of the genus Agaricus	free			
0709.5900	- - other	free			
0709.60	**- fruits of the genus Capsicum or of the genus Pimenta:**				
	- - sweet peppers:				
0709.6011	- - - from 1 November to 31 March	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0709.6012	- - - from April 1 to October 31	5			
0709.6090	- - other	free			
0709.70	**- spinach, New Zealand spinach and orache spinach (garden spinach):**				
	- - spinach, New Zealand spinach:				
0709.7010	- - - from December 16 to February 14	5			
	- - - from February 15 to December 15:				
0709.7011	- - - - within the limits of the tariff quota (Q. No. 15)	5			
0709.7090	- - other	3.5			
	- other:				
0709.91	**- - globe artichokes:**				
0709.9110	- - - from 1 November to 31 May	free			
	- - - from June 1 to October 31:				
0709.9120	- - - - within the limits of the tariff quota (Q. No. 15)	5			
0709.9200	- - olives	3.5			
0709.9300	- - pumpkins, squash and gourds (Cucurbita spp.)	free			
0709.99	**- - other:**				
	- - - parsley:				
0709.9940	- - - - from January 1 to March 14	5			
	- - - - from March 15 to December 31:				
0709.9941	- - - - - within the limits of the tariff quota (Q. No. 15)	5			
	- - - courgettes (including courgette flowers):				
0709.9950	- - - - from October 31 to April 19	free			
	- - - - from April 20 to October 30:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0709.9951	- - - - - within the limits of the tariff quota (Q. No. 15)	free			
0709.9980	- - - water cress and dandelions	3.5			
	- - - other:				
0709.9999	- - - - other	3.5			
0710	**Vegetables (uncooked or cooked by steaming or boiling in water), frozen**				
0710.4000	- sweet corn	free			PAP
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**				
0711.2000	- olives	free			
0711.4000	- cucumbers and gherkins	free			
	- mushrooms and truffles:				
0711.5100	- - mushrooms of the genus Agaricus	free			
0711.5900	- - other	free			
0711.90	**- other vegetables; mixtures of vegetables:**				
0711.9010	- - sweet corn	free			PAP
0711.9020	- - capers	free			
0712	**Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared**				
0712.2000	- onions	free			
	- mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0712.3100	- - mushrooms of the genus Agaricus	free			
0712.3200	- - wood ears (Auricularia spp.)	free			
0712.3300	- - jelly fungi (Tremella spp.)	free			
0712.3900	- - other	free			
0713	**Dried leguminous vegetables, shelled, whether or not skinned or split**				
0713.10	**- peas (Pisum sativum):**				
	- - whole, unprocessed:				
0713.1019	- - - other	free			
	- - other:				
0713.1099	- - - other	free			
0713.20	**- chickpeas (garbanzos):**				
	- - whole, unprocessed:				
0713.2019	- - - other	free			
	- - other:				
0713.2099	- - - other	free			
	- beans (Vigna spp., Phaseolus spp.):				
0713.31	**- - beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek:**				
	- - - whole, unprocessed:				
0713.3119	- - - - other	free			
	- - - other:				
0713.3199	- - - - other	free			
0713.32	**- - small red (Adzuki) beans (Phaseolus or Vigna angularis):**				
	- - - whole, unprocessed:				
0713.3219	- - - - other	free			
	- - - other:				
0713.3299	- - - - other	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0713.33	**- - kidney beans, including white pea beans (Phaseolus vulgaris):**				
	- - - whole, unprocessed:				
0713.3319	- - - - other	free			
	- - - other:				
0713.3399	- - - - other	free			
0713.34	**- - bambara beans (Vigna subterranea or Voandzeia subterranea):**				
	- - - whole, unprocessed:				
0713.3419	- - - - other	free			
	- - - other:				
0713.3499	- - - - other	free			
0713.35	**- - cow peas (Vigna unguiculata):**				
	- - - whole, unprocessed:				
0713.3519	- - - - other	free			
	- - - other:				
0713.3599	- - - - other	free			
0713.39	**- - other:**				
	- - - whole, unprocessed:				
0713.3919	- - - - other	free			
	- - - other:				
0713.3999	- - - - other	free			
0713.40	**- lentils:**				
	- - whole, unprocessed:				
0713.4019	- - - other	free			
	- - other:				
0713.4099	- - - other	free			
0713.50	**- broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor):**				
	- - whole, unprocessed:				
	- - - for sowing:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0713.5015	- - - - horse beans (Vicia faba var. minor)	free			
0713.5018	- - - - other	free			
0713.5019	- - - other	free			
	- - other:				
0713.5099	- - - other	free			
0713.60	**- pigeon peas (Cajanus cajan):**				
	- - whole, unprocessed:				
0713.6019	- - - other	free			
	- - other:				
0713.6099	- - - other	free			
0713.90	**- other:**				
	- - whole, unprocessed:				
0713.9029	- - - other	free			
	- - other:				
0713.9089	- - - other	free			
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**				
0714.10	**- manioc (cassava):**				
0714.1090	- - other	free			
0714.20	**- sweet potatoes:**				
0714.2090	- - other	free			
0714.30	**- yams (Dioscorea spp.):**				
0714.3090	- - other	free			
0714.40	**- taro (Colocasia spp.):**				
0714.4090	- - other	free			
0714.50	**- yautia (Xanthosoma spp.):**				
0714.5090	- - other	free			
0714.90	**- other:**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0714.9080	- - other	free			
0801	**Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled**				
	- coconuts:				
0801.1100	- - desiccated	free			
0801.1200	- - in the inner shell (endocarp)	free			
	- cashew nuts:				
0801.3100	- - in shell	free			
0801.3200	- - shelled	free			
0802	**Other nuts, fresh or dried, whether or not shelled or peeled**				
	- almonds:				
0802.1100	- - in shell	free			
0802.1200	- - shelled	free			
	- walnuts:				
0802.31	**- - in shell:**				
0802.3190	- - - other	free			
0802.32	**- - shelled:**				
0802.3290	- - - other	free			
	- chestnuts (Castanea spp.):				
0802.4100	- - in shell	free			
0802.4200	- - shelled	free			
	- pistachios:				
0802.5100	- - in shell	free			
0802.5200	- - shelled	free			
	- macadamia nuts:				
0802.6100	- - in shell	free			
0802.6200	- - shelled	free			
0802.7000	- kola nuts (Cola spp.)	free			
0802.8000	- areca nuts	free			
0802.90	**- other:**				
0802.9030	- - tropical fruit and tropical nuts	free			
0802.9090	- - other	free			
0803	**Bananas, including plantains, fresh or dried**				
0803.1000	- plantains	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0803.9000	- other	free			
0804	**Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried**				
0804.1000	- dates	free			
0804.20	**- figs:**				
0804.2010	- - raw	free			
0804.2020	- - dried	free			
0804.3000	- pineapples	free			
0804.4000	- avocados	free			
0804.5000	- guavas, mangoes and mangosteens	free			
0805	**Citrus fruit, fresh or dried**				
0805.4000	- grapefruit, including pomelos	free			
0805.5000	- lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus Latifolia)	free			
0805.9000	- other	free			
0806	**Grapes, fresh or dried**				
0806.2000	- dried	free			
0807	**Melons (including watermelons) and papaws (papayas), fresh**				
	- melons (including watermelons):				
0807.1100	- - watermelons	free			
0807.1900	- - other	free			
0807.2000	- papaws (papayas)	free			
0809	**Apricots, cherries, peaches (including nectarines), plums and sloes, fresh**				
0809.10	**- apricots:**				
	- - in open packings:				
0809.1011	- - - from 1 September to 30 June	free			
	- - - from 1 July to 31 August:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0809.1018	- - - - within the limits of the tariff quota (Q. No. 18)	free			
	- - in other packings:				
0809.1091	- - - from September 1 to June 30	free			
	- - - from 1 July to 31 August:				
0809.1098	- - - - within the limits of the tariff quota (Q. No. 18)	free			
0809.40	**- plums and sloes:**				
	- - in open packings:				
	- - - plums:				
0809.4012	- - - - from October 1 to June 30	free			
	- - - - from July 1 to September 30:				
0809.4013	- - - - - within the limits of the tariff quota (Q. No. 18)	free			
0809.4015	- - - sloes	free			
	- - in other packings:				
	- - - plums:				
0809.4092	- - - - from October 1 to June 30	free			
	- - - - from July 1 to September 30:				
0809.4093	- - - - - within the limits of the tariff quota (Q. No. 18)	free			
0809.4095	- - - sloes	free			
0810	**Other fruit, fresh**				
0810.10	**- strawberries:**				
0810.1010	- - from September 1 to May 14	free			
	- - from May 15 to August 31:				
0810.1011	- - - within the limits of the tariff quota (Q. No. 19)	free			
0810.20	**- raspberries, blackberries, mulberries and loganberries:**				
	- - raspberries:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0810.2010	- - - from 15 September to 31 May	free			
	- - - from June 1 to September 14:				
0810.2011	- - - - within the limits of the tariff quota (Q. No. 19)	free			
	- - blackberries:				
0810.2020	- - - from 1 November to 30 June	free			
	- - - from July 1 to October 31:				
0810.2021	- - - - within the limits of the tariff quota (Q. No. 19)	free			
0810.2030	- - mulberries and loganberries	free			
0810.4000	- cranberries, bilberries and other fruits of the genus Vaccinium	free			
0810.5000	- kiwifruit	free			
0810.6000	- durians	free			
0810.7000	- persimmons	free			
0810.90	**- other:**				
0810.9092	- - tropical fruit and tropical nuts	free			
0810.9098	- - other	free			
0811	**Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter**				
0811.90	**- other:**				
0811.9010	- - bilberries	free			
	- - tropical fruit and tropical nuts:				
0811.9021	- - - carambolas	free			
0811.9029	- - - other	free			
0811.9090	- - other	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
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**				
0812.90	**- other:**				
0812.9010	- - tropical fruit and tropical nuts	free			
0813	**Fruit, dried, other than that of headings Nos. 0801 to 0806; mixtures of nuts or dried fruits of this Chapter**				
0813.1000	- apricots	free			
0813.20	**- prunes:**				
0813.2010	- - whole	free			
0813.2090	- - other	free			
0813.40	**- other fruit:**				
	- - pears:				
0813.4019	- - - other	free			
	- - other:				
	- - - other stone fruit, whole:				
0813.4089	- - - - other	free			
0814.0000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0901	**Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion**				
	- coffee, not roasted:				
0901.1100	- - not decaffeinated	free			PAP
0901.1200	- - decaffeinated	free			PAP
	- coffee, roasted:				
0901.2100	- - not decaffeinated	free			PAP
0901.2200	- - decaffeinated	free			PAP
0901.90	**- other:**				
	- - coffee husks and skins:				
0901.9019	- - - other	free			PAP
0901.9020	- - coffee substitutes containing coffee	free			PAP
0902	**Tea, whether or not flavoured**				
0902.1000	- green tea (not fermented) in immediate packings of a content not exceeding 3 kg	free			PAP
0902.2000	- other green tea (not fermented)	free			PAP
0902.3000	- black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	free			PAP
0902.4000	- other black tea (fermented) and other partly fermented tea	free			PAP
0903.0000	Maté	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
0904	**Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or the genus Pimenta**				
	- pepper:				
0904.1100	- - neither crushed nor ground	free			
0904.1200	- - crushed or ground	free			
	- fruits of the genus Capsicum or of the genus Pimenta:				
0904.2100	- - dried, neither crushed nor ground	free			
0904.2200	- - crushed or ground	free			
0905	**Vanilla**				
0905.1000	- neither crushed nor ground	free			
0905.2000	- crushed or ground	free			
0906	**Cinnamon and cinnamon-tree flowers**				
	- neither crushed nor ground:				
0906.1100	- - cinnamon (Cinnamomum zeylanicum Blume)	free			
0906.1900	- - other	free			
0906.2000	- broken or powdered	free			
0907	**Cloves (whole fruit, cloves and stems)**				
0907.1000	- neither crushed nor ground	free			
0907.2000	- crushed or ground	free			
0908	**Nutmeg, mace and cardamoms**				
	- nutmeg:				
0908.1100	- - neither crushed nor ground	free			
0908.1200	- - crushed or ground	free			
	- mace:				
0908.2100	- - neither crushed nor ground	free			
0908.2200	- - crushed or ground	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- cardamoms:				
0908.3100	- - neither crushed nor ground	free			
0908.3200	- - crushed or ground	free			
0909	**Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries**				
	- seeds of coriander:				
0909.2100	- - neither crushed nor ground	free			
0909.2200	- - broken or powdered	free			
	- seeds of cumin:				
0909.3100	- - neither crushed nor ground	free			
0909.3200	- - broken or powdered	free			
	- seeds of anise, badian, caraway or fennel; juniper berries:				
0909.61	**- - neither crushed nor ground:**				
0909.6110	- - - seeds of caraway	free			
0909.6120	- - - seeds of anise, badian or fennel; juniper berries	free			
0909.62	**- - broken or powdered:**				
0909.6210	- - - seeds of caraway	free			
0909.6220	- - - seeds of anise, badian or fennel; juniper berries	free			
0910	**Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices**				
	- ginger:				
0910.1100	- - neither crushed nor ground	free			
0910.1200	- - crushed or ground	free			
0910.2000	- saffron	free			
0910.3000	- turmeric (curcuma)	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- other spices:				
0910.9100	- - mixtures referred to in Note 1 b) to this Chapter	free			
0910.9900	- - other	free			
1006	**Rice**				
1006.20	**- husked (brown) rice:**				
1006.2090	- - other	free			
1102	**Cereal flours other than of wheat or meslin**				
1102.20	**- maize (corn) flour:**				
1102.2090	- - other	free			
1106	**Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8**				
1106.20	**- of sago or of roots or tubers of heading 0714:**				
1106.2090	- - other	free			
1108	**Starches; inulin**				
	- starches:				
1108.11	**- - wheat starch:**				
1108.1190	- - - other	free			
1108.12	**- - maize (corn) starch:**				
1108.1290	- - - other	free			
1108.13	**- - potato starch:**				
1108.1390	- - - other	free			
1108.14	**- - manioc (cassava) starch:**				
1108.1490	- - - other	free			
1108.19	**- - other starches:**				
	- - - rice starch:				
1108.1919	- - - - other	free			
	- - - other:				
1108.1999	- - - - other	free			
1108.20	**- inulin:**				
1108.2090	- - other	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1201	**Soya beans, whether or not broken**				
1201.1000	- for sowing		0.1		
1201.90	**- other:**				
	- - other:				
1201.9099	- - - other		0.1		
1202	**Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken**				
1202.3000	- for sowing	free			
	- other:				
1202.41	**- - in shell:**				
	- - - other:				
1202.4191	- - - - for human consumption	free			
1202.4199	- - - - other	free			
1202.42	**- - shelled, whether or not broken:**				
	- - - other:				
1202.4291	- - - - for human consumption	free			
1202.4299	- - - - other	free			
1204	**Linseed, whether or not broken**				
	- other:				
1204.0091	- - for technical purposes	free			
1204.0099	- - other		0.1		
1207	**Other oil seeds and oleaginous fruits, whether or not broken**				
	- cotton seeds:				
1207.2100	- - for sowing		0.1		
1207.29	**- - other:**				
	- - - other:				
1207.2991	- - - - for human consumption		0.1		
1207.2999	- - - - other		0.1		
1207.40	**- sesamum seeds:**				
	- - other:				
1207.4091	- - - for human consumption	free			
1207.4099	- - - other		0.1		
	- other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1207.99	**- - other:**				
	- - - shea nuts (karite nuts):				
	- - - - other:				
1207.9927	- - - - - for human consumption		0.1		
1207.9929	- - - - - other		0.1		
	- - - other:				
	- - - - other:				
1207.9988	- - - - - for human consumption		0.1		
1207.9989	- - - - - other		0.1		
1209	**Seeds, fruit and spores, of a kind used for sowing**				
1209.10	**- sugar beet seeds:**				
1209.1090	- - other	free			
	- seeds of forage plants:				
1209.2100	- - lucerne (alfalfa) seeds	free			
1209.2200	- - clover (Trifolium spp.) seeds	free			
1209.2300	- - fescue seeds	free			
1209.2400	- - Kentucky blue grass (Poa pratensis L.) seeds	free			
1209.2500	- - rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	free			
1209.29	**- - other:**				
	- - - seeds of vetches or lupines:				
1209.2919	- - - - other	free			
1209.2960	- - - timothy grass seed	free			
1209.2980	- - - seeds of cock’s foot grass, yellow oat grass, tall oat grass, brome grass and the like	free			
1209.2990	- - - other	free			
1209.3000	- seeds of herbaceous plants cultivated principally for their flowers	free			
	- other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1209.9100	- - vegetable seeds	free			
1209.99	**- - other:**				
	- - - other:				
1209.9999	- - - - other	free			
1210	**Hoph cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin**				
1210.1000	- hop cones, neither ground nor powdered nor in the form of pellets	free			
1210.2000	- hop cones, ground, powdered or in the form of pellets; lupulin	free			
1211	**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 or dried, whether or not cut, crushed or powdered**				
1211.2000	- ginseng roots	free			
1211.3000	- coca leaf	free			
1211.4000	- poppy straw	free			
1211.9000	- other	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1212	**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 Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included**				
	- seaweeds and other algae:				
1212.2100	- - fit for human consumption	free			
1212.29	**- - other:**				
1212.2990	- - - other	free			
	- other:				
1212.91	**- - sugar beet:**				
1212.9190	- - - other	free			
1212.92	**- - locust beans (carob):**				
1212.9210	- - - locust bean seeds	free			
	- - - other:				
1212.9299	- - - - other	free			
1212.93	**- - sugar cane:**				
1212.9390	- - - other	free			
1212.94	**- - chicory roots:**				
1212.9490	- - - other	free			
1212.99	**- - other:**				
1212.9990	- - - other	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1214	**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**				
1214.10	**- lucerne (alfalfa) meal and pellets:**				
1214.1090	- - other	free			
1214.90	**- other:**				
1214.9090	- - other	free			
1301	**Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)**				
1301.2000	- gum arabic	free			
1301.90	**- other:**				
1301.9010	- - natural balsams	free			
1301.9080	- - other	free			
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**				
	- vegetable saps and extracts:				
1302.1200	- - of liquorice	free			PAP
1302.1300	- - of hops	free			PAP
1302.1900	- - other	free			PAP
1302.20	**- pectic substances, pectinates and pectates:**				
	- - solid pectin:				
1302.2011	- - - for amidation, hydrolysis, saponification or standardization	free			PAP
1302.2019	- - - other	free			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - liquid pectin:				
1302.2021	- - - for amidation, hydrolysis, saponification or standardization	free			PAP
1302.2029	- - - other	free			PAP
1302.2090	- - other	free			PAP
	- mucilages and thickeners, whether or not modified, derived from vegetable products:				
1302.3100	- - agar-agar	free			PAP
1302.32	**- - mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:**				
1302.3210	- - - for technical purposes	free			PAP
1302.3290	- - - other	free			PAP
1302.3900	- - other	free			PAP
1401	**Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)**				
1401.1000	- bamboos	free			PAP
1401.2000	- rattans	free			PAP
1401.9000	- other	free			PAP
1404	**Vegetable products not elsewhere specified or included**				
1404.20	**- cotton linters:**				
1404.2010	- - unworked	free			PAP
1404.2090	- - other	free			PAP
1404.90	**- other:**				
1404.9080	- - other	free			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1504	**Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified**				
1504.10	**- fish-liver oils and their fractions:**				
	- - other:				
1504.1091	- - - for animal feeding	free			
	- - - other:				
ex1504.1098	- - - - in tanks or metal drums	free		for technical purposes	
ex1504.1099	- - - - other	free		for technical purposes	
1504.20	**- fats and oils and their fractions, of fish, other than liver oils:**				
1504.2010	- - for animal feeding	free			
	- - other:				
ex1504.2091	- - - in tanks or metal drums	free		for technical purposes	
ex1504.2099	- - - other	free		for technical purposes	
1504.30	**- fats and oils and their fractions, of marine mammals:**				
1504.3010	- - for animal feeding	free			
	- - other:				
ex1504.3091	- - - in tanks or metal drums	free		for technical purposes	
ex1504.3099	- - - other	free		for technical purposes	
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**				
	- other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
ex1510.0091	- - unworked	free		for technical purposes	
ex1510.0099	- - other	free		for technical purposes	
1511	**Palm oil and its fractions, whether or not refined, but not chemically modified**				
1511.10	**- crude oil:**				
ex1511.1090	- - other	free		for technical purposes	
ex1511.1090	- - other	free		for the manufacture of products of tariff heading 2104.1000	
ex1511.1090	- - other	free		for the industrial manufacture of products of tariff heading 2103.9000	
1511.90	**- other:**				
	- - fractions having a fusion point higher than that of palm oil:				
	- - - other:				
ex1511.9018	- - - - in tanks or metal drums	free		for technical purposes	
ex1511.9019	- - - - other	free		for technical purposes	
	- - other:				
	- - - other:				
ex1511.9098	- - - - in tanks or metal drums	free		for technical purposes	
ex1511.9099	- - - - other	free		for technical purposes	
1513	**Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified**				
	- coconut (copra) oil and its fractions:				
1513.11	**- - crude oil:**				
ex1513.1190	- - - other	free		for technical purposes	

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
ex1513.1190	- - - other	free		for the industrial manufacture of products of tariff heading 2103.9000	
1513.19	- - **other:**				
	- - - fractions having a fusion point higher than that of coconut (copra) oil:				
	- - - - other:				
ex1513.1918	- - - - - in tanks or metal drums	free		for technical purposes	
ex1513.1919	- - - - - other	free		for technical purposes	
	- - - other:				
	- - - - other:				
ex1513.1998	- - - - - in tanks or metal drums	free		for technical purposes	
ex1513.1999	- - - - - other	free		for technical purposes	
	- palm kernel or babassu oil and fractions thereof:				
1513.21	- - **crude oil:**				
ex1513.2190	- - - other	free		for technical purposes	
ex1513.2190	- - - other	free		for the industrial manufacture of products of tariff heading 2103.9000	
1513.29	- - **other:**				
	- - - fractions having a fusion point higher than that of palm kernel or babassu oil:				
	- - - - other:				
ex1513.2918	- - - - - in tanks or metal drums	free		for technical purposes	
ex1513.2919	- - - - - other	free		for technical purposes	
	- - - other:				
	- - - - other:				
ex1513.2998	- - - - - in tanks or metal drums	free		for technical purposes	
ex1513.2999	- - - - - other	free		for technical purposes	

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
ex1513.2999	- - - - - other	free		for the industrial manufacture of products of tariff heading 2103.9000	
1515	**Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified**				
	- maize (corn) oil and its fractions:				
1515.29	**- - other:**				
	- - - other:				
ex1515.2991	- - - - in tanks or metal drums	free		for technical purposes	
ex1515.2999	- - - - other	free		for technical purposes	
1515.30	**- castor oil and its fractions:**				
	- - other:				
ex1515.3091	- - - in tanks or metal drums	free		for technical purposes	
ex1515.3099	- - - other	free		for technical purposes	
1515.50	**- sesame oil and its fractions:**				
	- - crude oil:				
ex1515.5019	- - - other	free		for technical purposes	
	- - other:				
	- - - other:				
ex1515.5091	- - - - in tanks or metal drums	free		for technical purposes	
ex1515.5099	- - - - other	free		for technical purposes	
1515.90	**- other:**				
	- - cereal-germ oil:				
	- - - other:				
ex1515.9013	- - - - crude	free		for technical purposes	
	- - - - other:				
ex1515.9018	- - - - - in tanks or metal drums	free		for technical purposes	
ex1515.9019	- - - - - other	free		for technical purposes	

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - jojoba oil and its fractions:				
	- - - other:				
ex1515.9028	- - - - in tanks or metal drums	free		for technical purposes	
ex1515.9029	- - - - other	free		for technical purposes	
	- - other:				
	- - - other:				
ex1515.9098	- - - - in tanks or metal drums	free		for technical purposes	
ex1515.9099	- - - - other	free		for technical purposes	
1516	**Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared**				
1516.10	**- animal fats and oils and their fractions:**				
ex1516.1010	- - for animal feeding	free		manufactured entirely from fish or sea mammals	
	- - other:				
ex1516.1091	- - - in tanks or metal drums	free		for technical purposes manufactured entirely from fish or sea mammals	
ex1516.1099	- - - other	free		for technical purposes manufactured entirely from fish or sea mammals	
1516.20	**- vegetable fats and oils and their fractions:**				
ex1516.2010	- - for animal feeding	free		hydrogenated castor oil, so called “opal-wax”	
	- - other:				
	- - - in tanks or metal drums:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1516.2092	- - - - hydrogenated castor oil, so called “opal-wax”	free			PAP
ex1516.2093	- - - - other	free		for technical purposes	
	- - - other:				
1516.2097	- - - - hydrogenated castor oil, so called “opal-wax”	free			PAP
ex1516.2098	- - - - other	free		for technical purposes	
1517	**Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516**				
1517.10	**- margarine, excluding liquid margarine:**				
	- - other, of a fat content by weight:				
	- - - exceeding 65 %:				
	- - - - in tanks or metal drums:				
1517.1062	- - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	- - - - other:				
1517.1067	- - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	- - - exceeding 41 % but not exceeding 65 %:				
	- - - - in tanks or metal drums:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1517.1072	- - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	- - - - other:				
1517.1077	- - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	- - - exceeding 25 % but not exceeding 41 %:				
	- - - - in tanks or metal drums:				
1517.1082	- - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	- - - - other:				
1517.1087	- - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	- - - not exceeding 25 %:				
	- - - - in tanks or metal drums:				
1517.1092	- - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	- - - - other:				
1517.1097	- - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
1517.90	**- other:**				
1517.9020	- - mixtures and edible preparations used as mould release oil or separating oil	free			PAP
	- - other:				
	- - - containing milkfat, of a milkfat content by weight:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - - - exceeding 10 %:				
	- - - - - in tanks or metal drums:				
1517.9062	- - - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	- - - - - other:				
1517.9067	- - - - - - containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
1518	**Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; 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**				
	- inedible mixtures of vegetable oils:				
ex1518.0019	- - other	free		for technical purposes	
	- other:				
1518.0092	- - Linoxyn	free			PAP
1520.0000	Glycerol, crude; glycerol waters and glycerol lyes	free			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1521	**Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured**				
1521.10	**- vegetable waxes:**				
1521.1010	- - carnauba wax	free			PAP
	- - other:				
1521.1091	- - - unprocessed	free			PAP
1521.1092	- - - processed (bleached, coloured, etc.)	free			PAP
1521.90	**- other:**				
1521.9010	- - unprocessed	free			PAP
1521.9020	- - processed (bleached, coloured, etc.)	free			PAP
1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	free			PAP
1602	**Other prepared or preserved meat, meat offal or blood**				
1602.20	**- of liver of any animal:**				
1602.2010	- - with a basis of goose liver	free			
1702	**Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1702.20	**- maple sugar and maple syrup:**				
1702.2020	- - syrup	free			
1702.5000	- chemically pure fructose	free			PAP
1702.90	**- other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:**				
	- - solid:				
1702.9024	- - - chemically pure maltose	free			PAP
1704	**Sugar confectionery (including white chocolate), not containing cocoa**				
1704.10	**- chewing gum, whether or not sugar-coated:**				
1704.1010	- - containing more than 70% by weight of sucrose	*			PAP
1704.1020	- - containing more than 60% but not more than 70% by weight of sucrose	*			PAP
1704.1030	- - containing not more than 60% by weight of sucrose	*			PAP
1704.90	**- other:**				
1704.9010	- - white chocolate	*			PAP
1704.9020	- - sugar confectionery of all kinds, containing fruit or nuts (for example, fruit pastes, nougat, marzipan and the like)	*			PAP
	- - sugar confectionery of all kinds made from liquorice juice, of a sucrose content by weight:				
1704.9031	- - - exceeding 10 %	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1704.9032	- - - not exceeding 10 %	*			PAP
	- - other moulded sugar confectionery:				
	- - - not containing milkfat nor vegetable fat, of a sucrose content by weight:				
1704.9041	- - - - exceeding 70%	*			PAP
1704.9042	- - - - exceeding 50 % but not exceeding 70 %	*			PAP
1704.9043	- - - - not exceeding 50%	*			PAP
1704.9050	- - - containing vegetable fat but not containing milkfat	*			PAP
1704.9060	- - - containing milkfat	*			PAP
	- - other, of a sucrose content by weight:				
1704.9091	- - - exceeding 70%	*			PAP
1704.9092	- - - exceeding 50 % but not exceeding 70 %	*			PAP
1704.9093	- - - not exceeding 50%	*			PAP
1801.0000	Cocoa beans, whole or broken, raw or roasted	free			
1802	**Cocoa shells, husks, skins and other cocoa waste**				
1802.0090	- other	free			
1803	**Cocoa paste, whether or not defatted**				
1803.1000	- not defatted	free			PAP
1803.2000	- wholly or partly defatted	free			PAP
1804.0000	Cocoa butter, fat and oil	free			PAP
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter	free			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1806	**Chocolate and other food preparations containing cocoa**				
1806.10	**- cocoa powder, containing added sugar or other sweetening matter:**				
1806.1010	- - containing more than 65% by weight of sucrose	*			PAP
1806.1020	- - containing not more than 65% by weight of sucrose	*			PAP
1806.20	**- other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:**				
	- - mixtures containing more than 12% by weight of milkfat or containing more than 20% by weight of milk constituents, of a milkfat content by weight:				
1806.2011	- - - exceeding 85 %	*			PAP
1806.2012	- - - exceeding 50 % but not exceeding 85 %	*			PAP
1806.2013	- - - exceeding 25 % but not exceeding 50 %	*			PAP
1806.2014	- - - exceeding 11 % but not exceeding 25 %	*			PAP
1806.2015	- - - exceeding 1,5 % but not exceeding 11 %	*			PAP
1806.2019	- - - other	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - other:				
	- - - in bulk blocks:				
	- - - - containing milk constituents, of a milkfat content by weight:				
1806.2071	- - - - - exceeding 6 %	*			PAP
1806.2072	- - - - - exceeding 3 % but not exceeding 6 %	*			PAP
1806.2073	- - - - - not exceeding 3 %	*			PAP
	- - - - not containing milk constituents:				
1806.2074	- - - - - containing more than 15 % by weight of fat	*			PAP
1806.2079	- - - - - other	*			PAP
	- - - other:				
	- - - - containing milk constituents:				
	- - - - - containing fat other than milkfat (whether or not containing milkfat):				
1806.2081	- - - - - - containing more than 15 % by weight of fat	*			PAP
1806.2082	- - - - - - other	*			PAP
1806.2083	- - - - - other	*			PAP
	- - - - not containing milk constituents:				
	- - - - - containing fat:				
1806.2084	- - - - - - containing more than 20 % by weight of fat	*			PAP
1806.2085	- - - - - - other	*			PAP
1806.2089	- - - - - other	*			PAP
	- other, in blocks, slabs or bars:				
1806.31	- - **filled:**				
	- - - containing milk constituents:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1806.3111	- - - - containing fat other than milkfat (whether or not containing milkfat)	*			PAP
1806.3119	- - - - other	*			PAP
	- - - not containing milk constituents:				
1806.3121	- - - - containing fat	*			PAP
1806.3129	- - - - other	*			PAP
1806.32	- - **not filled:**				
	- - - milk chocolate, of a milkfat content by weight:				
1806.3211	- - - - exceeding 6 %	*			PAP
1806.3212	- - - - exceeding 3 % but not exceeding 6 %	*			PAP
1806.3213	- - - - not exceeding 3 %	*			PAP
1806.3290	- - - other	*			PAP
1806.90	- **other:**				
	- - containing milk constituents:				
	- - - containing fat other than milkfat (whether or not containing milkfat):				
1806.9031	- - - - containing more than 15 % by weight of fat	*			PAP
1806.9032	- - - - containing more than 8 % but not more than 15 % by weight of fat	*			PAP
1806.9033	- - - - other	*			PAP
1806.9049	- - - other	*			PAP
	- - not containing milk constituents:				
	- - - containing fat:				
1806.9051	- - - - containing more than 15 % by weight of fat	*			PAP
1806.9052	- - - - containing more than 8 % but not more than 15 % by weight of fat	*			PAP
1806.9053	- - - - other	*			PAP
1806.9069	- - - other	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
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 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included**				
1901.10	**- preparations for infant use, put up for retail sale:**				
	- - containing goods of headings 0401 to 0404:				
1901.1011	- - - containing more than 12 % by weight of milkfat	*			PAP
1901.1014	- - - containing more than 6 % but not more than 12 % by weight of milkfat	*			PAP
1901.1015	- - - containing more than 3 % but not more than 6 % by weight of milkfat	*			PAP
1901.1016	- - - containing more than 1,5 % but not more than 3 % by weight of milkfat	*			PAP
1901.1019	- - - other	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - not containing goods of headings 0401 to 0404:				
1901.1021	- - - containing sugar	*			PAP
1901.1022	- - - not containing sugar	*			PAP
1901.20	**- mixes and doughs for the preparation of bakers' wares of heading 1905:**				
	- - containing more than 10% but not more than 20% by weight of meat, offal, blood, sausage or any combination thereof:				
1901.2011	- - - for infant use or for dietetic purposes	*			PAP
1901.2012	- - - of wild boars	*			PAP
	- - - other mixes and doughs:				
1901.2018	- - - - containing meat, offal, blood, sausage or any combination thereof of the animals of headings 0101 to 0104	*			PAP
1901.2019	- - - - other	*			PAP
	- - other, containing goods of headings 0401 to 0404:				
1901.2081	- - - containing more than 25% by weight of milkfat	*			PAP
1901.2082	- - - containing more than 12% but not more than 25% by weight of milkfat	*			PAP
1901.2084	- - - containing more than 6 % but not more than 12 % by weight of milkfat	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1901.2085	- - - containing more than 3 % but not more than 6 % by weight of milkfat	*			PAP
1901.2089	- - - other	*			PAP
	- - other, not containing goods of headings 0401 to 0404:				
1901.2091	- - - containing more than 25% by weight of milkfat	*			PAP
1901.2092	- - - containing more than 12% but not more than 25% by weight of milkfat	*			PAP
1901.2094	- - - containing more than 6 % but not more than 12 % by weight of milkfat	*			PAP
1901.2095	- - - containing more than 3 % but not more than 6 % by weight of milkfat	*			PAP
	- - - other:				
1901.2096	- - - - containing fat	*			PAP
1901.2098	- - - - other	*			PAP
1901.90	**- other:**				
	- - containing more than 10% but not more than 20% by weight of meat, offal, blood, sausage or any combination thereof:				
1901.9011	- - - for infant use or for dietetic purposes	*			PAP
1901.9012	- - - of wild boars	*			PAP
	- - - other:				
1901.9018	- - - - containing meat, offal, blood, sausage or any combination thereof of the animals of headings 0101 to 0104	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1901.9019	- - - - other	*			PAP
	- - other:				
	- - - malt extract, of a dry content of:				
1901.9021	- - - - more than 80 %	*			PAP
1901.9022	- - - - not more than 80 %	*			PAP
	- - - food preparations of goods of headings 0401 to 0404:				
	- - - - in powders, granules or other solid forms:				
	- - - - - containing milkfat, of a milkfat content by weight:				
1901.9031	- - - - - - exceeding 85 %	*			PAP
1901.9032	- - - - - - exceeding 50 % but not exceeding 85 %	*			PAP
1901.9033	- - - - - - exceeding 25 % but not exceeding 50 %	*			PAP
1901.9034	- - - - - - exceeding 11 % but not exceeding 25 %	*			PAP
1901.9035	- - - - - - exceeding 1,5 % but not exceeding 11 %	*			PAP
1901.9036	- - - - - - not exceeding 1,5 %	*			PAP
1901.9037	- - - - - not containing milkfat	*			PAP
	- - - - other:				
	- - - - - containing milkfat, of a milkfat content by weight:				
1901.9041	- - - - - - exceeding 50 %	*			PAP
	- - - - - - exceeding 20 % but not exceeding 50 %:				
1901.9042	- - - - - - - of a fat (other than milkfat) content exceeding 5%	*			PAP
1901.9043	- - - - - - - other	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - - - - - exceeding 3 % but not exceeding 20 %:				
1901.9044	- - - - - - - of a fat (other than milkfat) content exceeding 5%	*			PAP
1901.9045	- - - - - - - other	*			PAP
1901.9046	- - - - - - not exceeding 3 %	*			PAP
1901.9047	- - - - - not containing milkfat	*			PAP
	- - - preparations containing the goods of headings 0401 to 0404 (other than those of subheadings 1901.9031 to 1901.9047):				
1901.9081	- - - - containing more than 25% by weight of milkfat	*			PAP
1901.9082	- - - - containing more than 12% but not more than 25% by weight of milkfat	*			PAP
1901.9089	- - - - other	*			PAP
	- - - other preparations:				
1901.9091	- - - - containing more than 25% by weight of milkfat	*			PAP
1901.9092	- - - - containing more than 12% but not more than 25% by weight of milkfat	*			PAP
	- - - - not containing milkfat or containing not more than 12% by weight of milkfat:				
	- - - - - of cereal flours, meals, starch or malt extracts:				
1901.9093	- - - - - - containing fat	*			PAP
1901.9094	- - - - - - not containing fat	*			PAP
	- - - - - other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1901.9095	- - - - - - containing fat	*			PAP
	- - - - - - not containing fat:				
1901.9096	- - - - - - - containing sugar or eggs	*			PAP
1901.9099	- - - - - - - other	free			PAP
1902	**Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared**				
	- uncooked pasta, not stuffed or otherwise prepared:				
1902.11	**- - containing eggs:**				
1902.1110	- - - made exclusively from durum wheat	*			PAP
1902.1190	- - - other	*			PAP
1902.19	**- - other:**				
1902.1910	- - - made exclusively from durum wheat	*			PAP
1902.1990	- - - other	*			PAP
1902.2000	- stuffed pasta, whether or not cooked or otherwise prepared	*			PAP
1902.3000	- other pasta	*			PAP
1902.40	**- couscous:**				
	- - not prepared:				
1902.4011	- - - for human consumption	*			PAP
1902.4019	- - - other	*			PAP
1902.4090	- - other	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	free			PAP
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 and meal), pre-cooked or otherwise prepared, not elsewhere specified or mentioned**				
1904.10	**- prepared foods obtained by the swelling or roasting of cereals or cereal products:**				
1904.1010	- - «Müesli» type preparations	*			PAP
1904.1090	- - other	*			PAP
1904.2000	- prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	*			PAP
1904.3000	- bulgur wheat	*			PAP
1904.90	**- other:**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1904.9010	- - containing more than 10% but not more than 20% by weight of meat, offal, blood, sausage or any combination thereof	*			PAP
	- - other:				
1904.9020	- - - pre-cooked rice (minute rice)	free			PAP
1904.9090	- - - other	*			PAP
ex1904.9090	- - - other	4.8		cereal grains, broken and prepared, for the manufacture of cornflakes and the like	
1905	**Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products**				
1905.10	**- crispbread:**				
1905.1010	- - not containing added sugar or other sweetening matter	*			PAP
1905.1020	- - containing added sugar or other sweetening matter	*			PAP
1905.20	**- gingerbread and the like:**				
	- - containing milkfat, of a milkfat content by weight:				
1905.2011	- - - exceeding 9 %	*			PAP
1905.2012	- - - exceeding 3 % but not exceeding 9 %	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1905.2013	- - - exceeding 1 % but not exceeding 3 %	*			PAP
1905.2020	- - containing other fat	*			PAP
1905.2030	- - not containing fat	*			PAP
	- sweet biscuits; waffles and wafers:				
1905.31	**- - sweet biscuits:**				
	- - - containing milkfat, of a milkfat content by weight:				
1905.3111	- - - - exceeding 15 %	*			PAP
1905.3112	- - - - exceeding 6 % but not exceeding 15 %	*			PAP
1905.3113	- - - - exceeding 3 % but not exceeding 6 %	*			PAP
1905.3114	- - - - exceeding 1 % but not exceeding 3 %	*			PAP
	- - - other, of a content by weight of other fat:				
1905.3191	- - - - exceeding 15 %	*			PAP
1905.3192	- - - - exceeding 6 % but not exceeding 15 %	*			PAP
1905.3193	- - - - exceeding 3 % but not exceeding 6 %	*			PAP
1905.3194	- - - - not exceeding 3 %	*			PAP
1905.32	**- - waffles and wafers:**				
1905.3210	- - - not containing added sugar or other sweetening matter	*			PAP
1905.3220	- - - containing added sugar or other sweetening matter	*			PAP
1905.40	**- rusks, toasted bread and similar toasted products:**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
1905.4010	- - not containing added sugar or other sweetening matter	*			PAP
	- - containing added sugar or other sweetening matter:				
1905.4021	- - - rusks	*			PAP
1905.4029	- - - other	*			PAP
1905.90	**- other:**				
	- - bread and other ordinary bakers' wares, not containing added sugar or other sweetening matter, honey, eggs, fat, cheese, fruit or nuts:				
	- - - not put up for retail sale:				
	- - - - breadcrumbs:				
1905.9025	- - - - - other	*			PAP
1905.9029	- - - - other	*			PAP
	- - - put up for retail sale:				
1905.9031	- - - - matzos	*			PAP
1905.9032	- - - - breadcrumbs	*			PAP
1905.9039	- - - - other	*			PAP
1905.9040	- - communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	free			PAP
	- - other:				
	- - - containing more than 10% but not more than 20% by weight of meat, offal, blood, sausage or any combination thereof:				
1905.9071	- - - - for infant use or for dietetic purposes	*			PAP
1905.9072	- - - - of wild boars	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - - - other:				
1905.9078	- - - - - containing meat, offal, blood, sausage or any combination thereof of the animals of headings 0101 to 0104	*			PAP
1905.9079	- - - - - other	*			PAP
1905.9081	- - - other, of flakes, flour, meal or starch of potatoes	*			PAP
1905.9082	- - - other, not containing added sugar or other sweetening matter	*			PAP
	- - - other, containing added sugar or other sweetening matter:				
1905.9083	- - - - containing milkfat	*			PAP
	- - - - containing other fat:				
1905.9084	- - - - - breadcrumbs	*			PAP
1905.9085	- - - - - other	*			PAP
	- - - - not containing fat:				
1905.9086	- - - - - breadcrumbs	*			PAP
1905.9089	- - - - - other	*			PAP
2001	**Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid**				
2001.90	**- other:**				
	- - fruit and nuts:				
2001.9011	- - - tropical	free			
	- - vegetables and other edible parts of plants:				
2001.9020	- - - sweet corn (Zea mays var. saccharata)	free			PAP
	- - - other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2001.9092	- - - - palm hearts; yams, sweet potatoes and similar edible plant parts of tariff heading 0714	free			
2002	**Tomatoes prepared or preserved otherwise than by vinegar or acetic acid**				
2002.90	**- other:**				
2002.9010	- - in containers holding more than 5 kg	free			PAP
	- - in containers holding not more than 5 kg:				
2002.9021	- - - tomato pulp, purée and concentrates, in airtight containers, of a dry extract content of 25% or more by weight, composed of tomatoes and water, whether or not salted or otherwise seasoned	free			PAP
2002.9029	- - - other	free			PAP
2003	**Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid**				
2003.1000	- mushrooms of the genus Agaricus	free			
2003.90	**- other:**				
2003.9010	- - truffles	free			
2003.9090	- - other	free			
2004	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006**				
2004.10	**- potatoes:**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - in containers holding more than 5 kg:				
	- - - within the limits of the tariff quota (Q. No. 14):				
2004.1012	- - - - in the form of flour, meal or flakes	*			PAP
	- - - other:				
2004.1014	- - - - in the form of flour, meal or flakes	*			PAP
	- - other:				
	- - - within the limits of the tariff quota (Q. No. 14):				
2004.1092	- - - - in the form of flour, meal or flakes	*			PAP
	- - - other:				
2004.1094	- - - - in the form of flour, meal or flakes	*			PAP
2004.90	**- other vegetables and mixtures of vegetables:**				
	- - in containers holding more than 5 kg:				
2004.9012	- - - olives	free			
2004.9013	- - - sweet corn (Zea mays var. saccharata)	free			PAP
	- - in containers holding not more than 5 kg:				
2004.9041	- - - asparagus	11			
2004.9042	- - - olives	free			
2004.9043	- - - sweet corn (Zea mays var. saccharata)	free			PAP
2005	**Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006**				
2005.20	**- potatoes:**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - preparations in the form of flour, meal or flakes, consisting mainly of potatoes:				
2005.2011	- - - containing more than 80% by weight of potatoes	*			PAP
2005.2012	- - - containing not more than 80% by weight of potatoes	*			PAP
2005.40	**- peas (Pisum sativum):**				
2005.4090	- - other	45.5			
2005.60	**- asparagus:**				
2005.6090	- - other	8			
2005.70	**- olives:**				
2005.7010	- - in containers holding more than 5 kg	free			
2005.7090	- - other	free			
2005.8000	- sweet corn (Zea mays var. saccharata)	free			PAP
	- other vegetables and mixtures of vegetables:				
2005.99	**- - other:**				
	- - - in containers holding not more than 5 kg:				
ex2005.9941	- - - - other vegetables	24.5		sweet peppers, other peppers and heart palm, garlic, baby corn, pacaya	
	- - - - mixtures of vegetables:				
ex2005.9969	- - - - - other mixtures	24.5		sweet peppers, other peppers and heart palm, garlic, baby corn, pacaya	
2006	**Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2006.0010	- tropical fruit, tropical nuts and tropical fruit-peel	free			
2006.0020	- sweet corn (Zea mays var. saccharata)	free			PAP
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**				
2007.1000	- homogenized preparations	*			PAP
	- other:				
2007.91	**- - citrus fruit:**				
2007.9110	- - - not containing added sugar or other sweetening matter	free			PAP
2007.9120	- - - containing added sugar or other sweetening matter	*			PAP
2007.99	**- - other:**				
	- - - not containing added sugar or other sweetening matter:				
2007.9911	- - - - tropical fruit and tropical nuts	free			PAP
2007.9919	- - - - other	free			PAP
	- - - containing added sugar or other sweetening matter:				
2007.9921	- - - - tropical fruit and tropical nuts	*			PAP
2007.9929	- - - - other	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
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**				
	- nuts, ground-nuts and other seeds, whether or not mixed together:				
2008.11	**- - ground-nuts:**				
2008.1110	- - - peanut butter	*			PAP
2008.1190	- - - other	free			PAP
2008.19	**- - other, including mixtures:**				
2008.1910	- - - tropical fruit and tropical nuts	free			
2008.1990	- - - other	3.5			
2008.2000	- pineapples	free			
2008.30	**- citrus fruit:**				
2008.3010	- - pulp, not containing added sugar or other sweetening matter	5.5			
	- other, including mixtures other than those of subheading 2008.19:				
2008.9100	- - palm hearts	free			PAP
2008.93	**- - cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea):**				
2008.9310	- - - pulp, not containing added sugar or other sweetening matter	13			
2008.9390	- - - other	20			
2008.97	**- - mixtures:**				
2008.9711	- - - of tropical fruit and tropical nuts	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2008.9799	- - - other	8			
2008.99	**- - other:**				
	- - - pulp, not containing added sugar or other sweetening matter:				
2008.9911	- - - - of tropical fruits	free			
2008.9919	- - - - other	13			
	- - - other:				
	- - - - other fruit:				
2008.9996	- - - - - tropical fruit and tropical nuts	free			
2008.9997	- - - - - other	20			
2008.9998	- - - - maize (corn), other than sweet corn (Zea mays var. saccharata)	free			PAP
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**				
	- orange juice:				
2009.11	**- - frozen:**				
ex2009.1110	- - - not containing added sugar or other sweetening matter	free		concentrated	
2009.1120	- - - containing added sugar or other sweetening matter	35			
2009.12	**- - not frozen, of a Brix value not exceeding 20:**				
2009.1210	- - - not containing added sugar or other sweetening matter	free			
2009.1220	- - - containing added sugar or other sweetening matter	35			
2009.19	**- - other:**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2009.1930	- - - not containing added sugar or other sweetening matter	free			
2009.1940	- - - containing added sugar or other sweetening matter	35			
	- grapefruit (including pomelo) juice:				
2009.21	**- - of a Brix value not exceeding 20:**				
2009.2120	- - - containing added sugar or other sweetening matter	35			
2009.29	**- - other:**				
2009.2910	- - - not containing added sugar or other sweetening matter	free			
2009.2920	- - - containing added sugar or other sweetening matter	35			
	- juice of any other single citrus fruit:				
2009.31	**- - of a Brix value not exceeding 20:**				
	- - - not containing added sugar or other sweetening matter:				
2009.3111	- - - - crude lemon juice (whether or not stabilized)	free			
2009.39	**- - other:**				
	- - - not containing added sugar or other sweetening matter:				
2009.3911	- - - - agro-cotto	free			
2009.3919	- - - - other	6			
	- pineapple juice:				
2009.41	**- - of a Brix value not exceeding 20:**				
2009.4110	- - - not containing added sugar or other sweetening matter	3			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2009.4120	- - - containing added sugar or other sweetening matter	free			
2009.49	**- - other:**				
2009.4910	- - - not containing added sugar or other sweetening matter	5			
2009.4920	- - - containing added sugar or other sweetening matter	free			
2009.5000	- tomato juice	free			
	- grape juice (including grape must):				
2009.69	**- - other:**				
2009.6910	- - - within the limits of the tariff quota (Q. No. 22)	50			
	- juice of any other fruit or vegetable:				
2009.89	**- - other:**				
	- - - other:				
	- - - - not containing added sugar or other sweetening matter:				
2009.8981	- - - - - of tropical fruit and tropical nuts	free			
	- - - - containing added sugar or other sweetening matter:				
2009.8991	- - - - - of tropical fruit and tropical nuts	free			
2009.90	**- mixtures of juices:**				
	- - other:				
	- - - other, not containing added sugar or other sweetening matter:				
	- - - - other:				
2009.9061	- - - - - with a basis of juices of tropical fruits or tropical nuts	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - - other, containing added sugar or other sweetening matter:				
	- - - - other:				
2009.9098	- - - - - with a basis of tropical-fruits juices	free			
2101	**Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof**				
	- extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:				
2101.1100	- - extracts, essences and concentrates	free			PAP
2101.12	**- - preparations with a basis of extracts, essences or concentrates or with a basis of coffee:**				
	- - - preparations with a basis of extracts, essences or concentrates:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2101.1211	- - - - containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	*			PAP
2101.1219	- - - - other	free			PAP
	- - - other:				
2101.1291	- - - - containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	*			PAP
2101.1299	- - - - other	*			PAP
2101.20	**- extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:**				
	- - extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates:				
2101.2011	- - - containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	*			PAP
2101.2019	- - - other	free			PAP
	- - other:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2101.2091	- - - containing 1.5 % or more by weight of milkfat, 2.5 % or more by weight of milk protein, 5 % or more by weight of sugar or 5 % or more by weight of starch	*			PAP
2101.2099	- - - other	free			PAP
2101.3000	- roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	free			PAP
2102	**Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders**				
2102.10	**- active yeasts:**				
	- - other:				
2102.1099	- - - other	free			PAP
2102.20	**- inactive yeasts; other single-cell micro-organisms, dead:**				
	- - inactive yeasts:				
2102.2019	- - - other	free			PAP
	- - other single-cell micro-organisms, dead:				
2102.2029	- - - other	free			PAP
2102.3000	- prepared baking powders	free			PAP
2103	**Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard**				
2103.1000	- Soya sauce	free			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2103.2000	- tomato ketchup and other tomato sauces	free			PAP
2103.30	**- mustard flour and meal and prepared mustard:**				
	- - other:				
2103.3018	- - - mustard flour and meal, unmixed	free			PAP
2103.3019	- - - other	free			PAP
2103.9000	- other	free			PAP
2104	**Soups and broths and preparations therefor; homogenized composite food preparations**				
2104.1000	- soups and broths and preparations therefor	free			PAP
2104.2000	- homogenized composite food preparations	*			PAP
2105	**Ice cream and other edible ice, whether or not containing cocoa**				
2105.0010	- containing more than 13 % by weight of milkfat	*			PAP
2105.0020	- containing more than 10 % but not more than 13 % by weight of milkfat	*			PAP
2105.0030	- containing more than 7 % but not more than 10 % by weight of milkfat	*			PAP
2105.0040	- containing more than 3 % but not more than 7 % by weight of milkfat	*			PAP
	- not containing milkfat or containing not more than 3 % by weight of milkfat:				
2105.0051	- - containing more than 10 % by weight of other fat	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2105.0052	- - containing more than 3 % but not more than 10 % by weight of other fat	*			PAP
2105.0053	- - not containing fat or containing not more than 3 % by weight of other fat	*			PAP
2106	**Food preparations not elsewhere specified or included**				
2106.10	**- protein concentrates and textured protein substances:**				
2106.1011	- - containing milkfat, other fat or sugar	*			PAP
2106.1019	- - other	free			PAP
2106.90	**- other:**				
2106.9010	- - sweeteners in the form of tablets	free			PAP
	- - mixtures of extracts and concentrates of vegetable substances, of a kind used in the preparation of beverages:				
	- - - non-alcoholic:				
2106.9021	- - - - containing added sugar or other sweetening matter, of a sucrose content exceeding 60% by weight	*			PAP
2106.9022	- - - - containing added sugar or other sweetening matter, of a sucrose content exceeding 50% but not exceeding 60% by weight	*			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2106.9023	- - - - containing added sugar or other sweetening matter, of a sucrose content not exceeding 50% by weight	*			PAP
2106.9024	- - - - not containing added sugar or other sweetening matter	free			PAP
2106.9029	- - - other	free			PAP
2106.9030	- - protein hydrolysates and yeast autolysates	free			PAP
2106.9040	- - chewing-gum and sweets, tablets, pastilles and the like, not containing sugar	free			PAP
	- - other food preparations:				
2106.9050	- - - containing more than 10% but not more than 20% by weight of meat, offal, blood, sausage or any combination thereof and not more than 20% by weight of milkfat	*			PAP
	- - - other:				
	- - - - containing milkfat, of a milkfat content by weight:				
2106.9060	- - - - - exceeding 50 %	*			PAP
	- - - - - exceeding 35 % but not exceeding 50 %:				
2106.9061	- - - - - - of a fat (other than milkfat) content exceeding 5%	*			PAP
2106.9062	- - - - - - other	*			PAP
	- - - - - exceeding 20 % but not exceeding 35 %:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2106.9063	- - - - - - of a fat (other than milkfat) content exceeding 5%	*			PAP
2106.9064	- - - - - - other	*			PAP
2106.9065	- - - - - exceeding 12 % but not exceeding 20 %	*			PAP
2106.9066	- - - - - exceeding 6 % but not exceeding 12 %	*			PAP
2106.9067	- - - - - exceeding 3 % but not exceeding 6 %	*			PAP
2106.9068	- - - - - exceeding 1.5 % but not exceeding 3 % (other than products of tariff headings 2106.9071/9072)	*			PAP
2106.9069	- - - - - exceeding 1 % but not exceeding 1.5 % (other than products of tariff headings 2106.9071/9072)	*			PAP
	- - - - containing other fat, of a fat content by weight:				
2106.9071	- - - - - exceeding 60 %	*			PAP
2106.9072	- - - - - exceeding 40 % but not exceeding 60 %	*			PAP
2106.9073	- - - - - exceeding 25 % but not exceeding 40 %	*			PAP
2106.9074	- - - - - exceeding 10 % but not exceeding 25 %	*			PAP
2106.9075	- - - - - exceeding 5 % but not exceeding 10 %	*			PAP
2106.9076	- - - - - exceeding 1 % but not exceeding 5 %	*			PAP
	- - - - not containing fat:				
	- - - - - containing sugar, of a sugar content by weight:				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2106.9094	- - - - - - exceeding 50 %	*			PAP
2106.9095	- - - - - - not exceeding 50%	*			PAP
2106.9096	- - - - - containing cereals, malt extracts or eggs (not containing sugar)	*			PAP
2106.9099	- - - - - other	free			PAP
2201	**Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow**				
2201.1000	- mineral waters and aerated waters	free			PAP
2201.9000	- other	free			PAP
2202	**Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009**				
2202.1000	- waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	free			PAP
2202.90	**- other:**				
2202.9090	- - other	free			
2203	**Beer made from malt**				
2203.0010	- in containers holding more than 2 hl	free			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2203.0020	- in containers holding more than 2 litres but not more than 2 hl	free			PAP
	- in containers holding 2 litres or less:				
2203.0031	- - in glass bottles	free			PAP
2203.0039	- - other	free			PAP
2205	**Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances**				
2205.10	**- in containers holding 2 litres or less:**				
2205.1010	- - with an alcoholic strength by volume not exceeding 18 % vol	free			PAP
2205.1020	- - of an alcoholic strength by volume exceeding 18 % vol	free			PAP
2205.90	**- other:**				
2205.9010	- - with an alcoholic strength by volume not exceeding 18 % vol	free			PAP
2205.9020	- - of an alcoholic strength by volume exceeding 18 % vol	free			PAP
2207	**Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength**				
2207.1000	- undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	free			
2207.2000	- ethyl alcohol and other spirits, denatured, of any strength	free			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2208	**Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages**				
2208.20	**- spirits obtained by distilling grape wine or grape marc:**				
	- - in containers holding more than 2 litres:				
2208.2011	- - - spirits obtained by distilling grape wine	free			PAP
2208.2019	- - - other	free			PAP
	- - in containers holding 2 litres or less:				
2208.2021	- - - spirits obtained by distilling grape wine	free			PAP
2208.2029	- - - other	free			PAP
2208.30	**- whiskies:**				
2208.3010	- - in containers holding more than 2 litres	free			PAP
2208.3020	- - in containers holding not more than 2 litres	free			PAP
2208.40	**- rum and other spirits obtained by distilling fermented sugar-cane products:**				
2208.4010	- - in containers holding more than 2 litres	free			PAP
2208.4020	- - in containers holding not more than 2 litres	free			PAP
2208.50	**- gin and geneva:**				
	- - in containers holding more than 2 litres:				
2208.5011	- - - gin	free			PAP
2208.5019	- - - other	free			PAP

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - in containers holding 2 litres or less:				
2208.5021	- - - gin	free			PAP
2208.5029	- - - other	free			PAP
2208.60	**- vodka:**				
2208.6010	- - in containers holding more than 2 litres	free			PAP
2208.6020	- - in containers holding not more than 2 litres	free			PAP
2208.7000	- liqueurs and cordials	free			PAP
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid	free			PAP
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**				
2301.20	**- flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:**				
2301.2090	- - other	free			
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**				
2302.10	**- of maize (corn):**				
2302.1090	- - other	free			
2302.30	**- of wheat:**				
2302.3090	- - other	free			
2302.40	**- of other cereals:**				
	- - of rice:				
2302.4080	- - - other	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
	- - other:				
2302.4099	- - - other	free			
2302.50	**- of leguminous plants:**				
2302.5090	- - other	free			
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**				
2304.0090	- other	free			
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**				
2305.0090	- other	free			
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**				
2306.10	**- of cotton seeds:**				
2306.1090	- - other	free			
2306.20	**- of linseed:**				
2306.2090	- - other	free			
2306.30	**- of sunflower seeds:**				
2306.3090	- - other	free			
	- of rape or colza seeds:				
2306.41	**- - of low erucic acid rape or colza seeds:**				
2306.4190	- - - other	free			
2306.49	**- - other:**				
2306.4990	- - - other	free			
2306.50	**- of coconut or copra:**				

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2306.5090	- - other	free			
2306.60	**- of palm nuts or kernels:**				
2306.6090	- - other	free			
2306.90	**- other:**				
	- - of maize (corn) germ:				
2306.9019	- - - other	free			
	- - other:				
2306.9029	- - - other	free			
2309	**Preparations of a kind used in animal feeding**				
2309.90	**- other:**				
	- - fish or marine mammal solubles, unmixed, whether or nor concentrated or powdered:				
ex2309.9049	- - - other	free		fish solubles	
2401	**Unmanufactured tobacco; tobacco refuse**				
2401.10	**- tobacco, not stemmed/stripped:**				
2401.1010	- - for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free			
2401.20	**- tobacco, partly or wholly stemmed/stripped:**				
2401.2010	- - for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free			
2401.30	**- tobacco refuse:**				
2401.3010	- - for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	free			

Tariff heading	Description of Goods	Preferential duty rate applied	Preferential duty rate MFN applied minus	Special provisions	Processed Agricultural Products
(1)	(2)	(3)	(4)	(5)	(6)
2402	**Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes**				
2402.20	**- cigarettes containing tobacco:**				
2402.2010	- - weighing more than 1.35 g each	free			
2402.2020	- - weighing not more than 1.35 g each	free			
For products falling under tariff lines 1701.1300, 1701.1400, 1701.9999 and originating in Guatemala, Switzerland shall grant treatment no less favorable than that accorded under the Swiss Generalized System of Preferences (GSP) to developing countries as long as Guatemala qualifies as a beneficiary to that system. This treatment will be reviewed every 5 years.					

Annex 5

1-24 EFTA-Guatemala

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained		
ex Chapter 2	Meat and edible meat offal	Manufacture in which all materials of chapters 1 and 2 used are wholly obtained		
ex 02.10	Dried beef	Manufacture from materials of any heading except that of the product[1]		
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates; except for:	Manufacture in which all the materials of Chapter 3 used are wholly obtained		
ex 03.05	Fish, of the following: Cod - (*Gadus morhua, Gadus ogac Gadus macrocephalus*), Coalfish (P*olacchius virens*), Tusk/Cusk (*Brosme brosme*), Ling (*Molva spp.*), dried, salted or in brine	Manufacture from materials of any heading, except that of the product		
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		
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used 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 materials of Chapter 8 used are wholly obtained		
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture from materials of any heading		
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture in which all the materials of Chapter 9 used are wholly obtained		
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained		
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all materials of Chapter 10 used are wholly obtained		
11.01	Wheat or meslin flour	Manufacture from materials of any Chapter, except that of the product.		
11.03	Cereal groats, meal and pellets:	Manufacture from materials of any Chapter, except that of the product.		

[1] This rule shall be applied only between Guatemala and Switzerland.

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from materials of any other Chapter except from potatoes		
11.08	Starches; inulin	Manufacture from materials of any other Chapter except from potatoes		
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained		
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading		
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 and in which all materials of headings 15.11, 15.13 and 15.14 used are wholly obtained,		
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	Manufacture in which all the animal and vegetable materials used must be wholly obtained		
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	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 15.07 through 15.10 may be used		
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 1 and 2 used are wholly obtained. However, mechanically deboned fowl (MDM) of heading 02.07 may be used		
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials of Chapter 17 used are wholly obtained		
ex 17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel			
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading		
1704	Sugar confectionary (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3) or	(4)
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17, except of materials from subheading 1702.30, used does not exceed 30 % of the ex-works price of the product	
19.01	Preparations of cereals, flour, starch or milk; pastrycooks' products; except for:	Manufacture: - from materials of any heading, except that of the product, and of headings 11.01 and 11.03 and chapter 4 and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product	
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		
	- Containing 20 % or less by weight of meat, meat offal	Manufacture in which all the cereals and their derivatives(except durum wheat and its derivatives) must be wholly obtained	
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture from materials of any heading, except that of the product and chapter 11 (except for durum wheat and its derivatives) and in which the weight of the materials of Chapter 2 and 16 do not exceed 20 % of the weight of the final product	
19.03	Tapioca and substitutes therefore 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 those of headings 10.06 and 18.06, - in which all the materials of Chapter 11 are originating, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the 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 and of Chapter 11	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from materials of any heading, except that of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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 coffeesubstitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - in which all the coffee of heading 0901 used is wholly obtained		
21.06	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30% of the ex-works price of the product		
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from materials of any heading except that of the product and headings 10.05, 10.07, 17.01, 17.03, 22.07 or 22.08, and in which all the grapes or materials derived from grapes 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 2009	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009	Manufacture in which all the materials of Chapter 8 used are wholly obtained		
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	Manufacture in which all the materials of Chapter 8 used are wholly obtained		
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials of any heading, except that of the product		
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials of chapter 24 used are wholly obtained		
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any other heading, except from subheading 2403.19		
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences	Manufacture from materials of heading except that of the product		

Annex 6

ANNEX III

PRODUCT COVERAGE OF NON-AGRICULTURAL PRODUCTS

b) Chapters 25 to 97, except for the following agricultural products when imported into the Parties indicated:

HS Code	Description of Products	Parties
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.**	
Ex 3301.90	- Other	Panama Guatemala
35.01	**Casein, caseinates and other casein derivatives; casein glues.**	Norway Liechtenstein/ Switzerland Costa Rica Panama Guatemala
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:	
3502.11	-- Dried	Norway Liechtenstein/ Switzerland Costa Rica Panama Guatemala
3502.19	-- Other	Norway Liechtenstein/ Switzerland Costa Rica Panama Guatemala
3502.20	- Milk albumin, including concentrates of two or more whey proteins	Norway Panama Costa Rica Guatemala

HS Code	Description of Products	Parties
3502.90	- Other	Norway Panama Costa Rica Guatemala
35.05	**Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.**	
3505.10	- Dextrins and other modified starches	Norway Liechtenstein/ Switzerland Costa Rica Guatemala
ex 3505.20	- Glues, for animal feeding	Liechtenstein/ Switzerland Costa Rica Panama Guatemala
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.**	
ex 3809.10	- With a basis of amylaceous substances, for animal feeding	Liechtenstein/ Switzerland Costa Rica Panama Guatemala
38.23	**Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.**	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
ex 3823.11	-- Stearic acid, for animal feeding	Norway Liechtenstein/ Switzerland Guatemala
ex 3823.12	-- Oleic acid, for animal feeding	Norway Liechtenstein/ Switzerland Guatemala
ex 3823.13	-- Tall oil fatty acids, for animal feeding	Norway Guatemala

HS Code	Description of Products	Parties
ex 3823.19	-- Other, for animal feeding	Norway Liechtenstein/ Switzerland Guatemala
ex 3823.70	- Industrial fatty alcohols, for animal feeding	Norway Guatemala

Annex 7

APPENDIX 7 TO ANNEX XV

GUATEMALA – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 4.18

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Explanatory Notes: 1. For the purpose of this Schedule, the term "none" indicates a services sector or sub-sector where there are no terms, limitations and conditions on market access or conditions and qualifications on national treatment. The term "unbound" indicates that no market access or national treatment commitments have been made. 2. The absence of specific terms, limitations, conditions or qualifications in a given services sector or sub-sector is without prejudice to the horizontal reservations that apply. 3. The level of commitments in a particular services sector shall not supersede the level of commitments undertaken with respect to any other services sector to which such service is an input for the particular service or to which it is otherwise related. 4. CPC numbers indicated in parenthesis are references to the United Nations Provisional Central Product Classification (Statistical Papers, Series M, N° 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991). 5. Attachment I to this schedule forms an integral part thereof.			

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
PART I. HORIZONTAL COMMITMENTS			
This Part sets out those commitments that apply to trade in services in all scheduled services sectors unless otherwise specified. Those commitments that apply to trade in specific services sectors are listed in Part II.			
The commitments undertaken by Guatemala under the GATS are made part of Guatemala's obligations under this Schedule and shall apply to the other Parties without being reduced by any aspects of this Schedule.			
ALL SECTORS AND SUBSECTORS INCLUDED IN THIS SCHEDULE			
		1) 2) 3) 4) Unbound for subsidies, tax incentives and tax credits.	
	1) 2) 3) 4) Guatemala reserves the right to adopt or maintain any measure that guarantees rights or preferences for Minorities and Indigenous Populations, socially and economically disadvantaged.	1) 2) 3) 4) Guatemala reserves the right to adopt or maintain any measure that guarantees rights or preferences for Minorities and Indigenous Populations, socially and economically disadvantaged.	
		3) A company constituted under foreign laws, can be established in Guatemala in any form, but shall constitute a capital allocated to its operations in Guatemala, and a bond in favour of a third party for an amount not less than the equivalent in quetzales of US$ 50,000 which shall remain in force for as long as that company is operating in Guatemala.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		The exact amount of the bond will be determined by the Register of Companies based *inter alia* on the amount of the investment. For greater certainty, the requirement of a bond should not to be viewed as an impediment to a company organised under the laws of a foreign country, to settle in Guatemala.	
		1) 2) 3) 4) Foreign nationals require an authorisation from the Oficina de Control de Areas de Reserva del Estado to acquire ownership of the following state-owned land: (a) real estate located in urban zones; and (b) real estate for which rights were registered in the General Property Registry before 1st March 1956 in the following locations: (i) three-kilometre-long strip of land along the ocean; (ii) 200 metres around the lakeshores;	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		(iii) 100 metres on either side of the navigable rivers; and (iv) 50 metres around any spring that serves as a source of water for the population. Only the Government may rent state-owned land described above to enterprises organised under Guatemalan law.	
		1) 2) 3) 4) Only Guatemalans by birth and companies owned 100 percent by Guatemalans by birth can be owners or possess national lands located within 15 kilometres from the border. Foreigners may, however, own or possess urban property or property rights of the State, registered with the Registrar General of the Property, prior to 1st March 1956 within 15 kilometres of the border.	
	1) 2) 3) 4) Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	1) 2) 3) 4) Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.	

	Mode 4: A. Employment in Guatemala: Every employer is prohibited to employ less than 90 percent of Guatemalan workers and pay them less than 85 percent of the total wages earned in their respective business, unless otherwise provided under special laws. Both proportions may change: a) if so require obvious reasons of protecting and promoting the national economy, or lack of Guatemalan technicians in a particular activity or defending national workers to demonstrate their abilities. In all these circumstances, the Executive Branch, through agreement reasoned issued through the Ministry of Labour and Social Security, both ratios may decrease by up to 10 percent each and for a period of five years for each company, or increase them to eliminate the participation of foreign workers. In the case the Ministry authorises the reduction of rates expressed before, it should require companies to prepare Guatemalan technicians in the branch of their activities within that purpose was granted; and b) when authorised and controlled immigration occur by the Executive Branch or contracted by the same, and entering or have entered the country to work in the establishment or development of settled agriculture or livestock, welfare institutions or cultural character; or in the case of Central American origin. In all these circumstances, the scope of the respective modification should be given the discretion of the Executive Branch, but the agreement that was handed down through the Ministry of Labour and Social Security must clearly state the reasons, limit and duration of the change is made. For the computation of what is provided in the first paragraph, fractions should not be taken into account, and when the total number of employees does not exceed five, four of them shall be Guatemalan. The provision of this measure does not apply to managers, administrators, supervisors and general managers of companies.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	For greater certainty this clause applies to foreign workers under an employment relationship in Guatemala. B. After-Sales Services: The visitors technicians responsible for the installation, repair, maintenance and supervising personnel, that have specialised technical knowledge essential to a seller's contractual obligation, and that supply services or train workers to perform those services pursuant to a warranty or other service contract incidental to the sale of commercial or industrial equipment or machinery, including computer software, purchased from an enterprise located outside of Guatemala, during the warranty period or service agreement. C. Business Visitors: 1. Research and Design: - Technical, scientific and statistical researchers conducting (a) independent research or (b) research for an enterprise located in an EFTA State. 2. Manufacture and Production: - Purchasing and production management personnel conducting commercial transactions for an enterprise located in an EFTA State. 3. Marketing: - Market researchers and analysts conducting (a) independent research or analysis or (b) research or analysis for an enterprise located in an EFTA State. - Trade-fair and promotional personnel attending a trade convention. 4. Sales: - Sales representatives and agents taking orders or negotiating contracts for goods or services for an enterprise located in an EFTA State, but not delivering goods or supplying services.		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	- Buyers purchasing for an enterprise located in an EFTA State. 5. Distribution: - Customs brokers that supply advisory services in order to facilitate the import or export of goods. D. General Services: 1. Consultants engaged in business activities regarding cross-border services supplies, different from the financial services consultants. 2. Managing and supervision personnel engaging in business operations for an enterprise located in an EFTA State. 3. Public relations and advertising personnel that supply consulting services to clients or participating in conventions. 4. Translators or interpreters that supply services as personnel of an enterprise located in an EFTA State. E. Intra-Corporate Transferees: Employees of an enterprise located in an EFTA State who are transferred to perform as an executive, manager or specialist in that enterprise's parent entity or branch located in Guatemala. Guatemala may require the employee to have been employed continuously by the enterprise for one year within the three-year period immediately preceding the date of the application for admission. Other existing immigration measures regulating temporary entry remain applicable. For that category, the period of stay is limited to two year with the option to extend up to two additional years. The entry and temporary stay for categories B, C and D shall not exceed 90 days, with the possibility of extension for up to 90 additional days.		

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
PART II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services An authorisation of entry and temporary stay under this list shall not supersede the non-discriminatory requirements demanded to the exercise of a profession or activity according to the specific regulatory framework in force.			
a) Legal services (CPC 861)[1], excluding legal advisory and legal documentation and certification services supplied by legal professionals entrusted with public functions, such as notaries	(1) Full admission to the Bar is subject to nationality condition. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national lawyers. (4) Unbound, except as indicated in the horizontal section.	
b) 1. Accounting and bookkeeping services (CPC 86212 other than auditing services, CPC 86213, CPC 86219 and CPC 86220)	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers.	

[1] Includes legal advisory, legal representational, legal arbitration and conciliation/mediation, and legal documentation and certification services. The supply of legal services is only authorised in respect of public international law, Guatemala law and the law of any jurisdiction where the service supplier or its personnel is qualified to practice as lawyer, and is subject to licensing requirements applicable in Guatemala. Legal services in respect of Guatemalan law shall in principle be carried out by or though a fully qualified lawyer admitted to the Bar in Guatemala acting personally. Full admission to the Bar in Guatemala is necessary for representation before the Courts and other competent authorities in Guatemala since it involves practice of Guatemalan procedural law.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
b) 2. Auditing services (CPC 86211 and CPC 86212 other than accounting services)	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	
c) Taxation services (CPC 863) [2]	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	
d) Architectural services (CPC 8671)	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers.	

[2] Does not include legal advisory and legal representational services on tax matters, which are to be found under 1.A.a).

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
e) Engineering services (CPC 8672)	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	
f) Integrated engineering services (CPC 8673)	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	
g) Urban planning and landscape architectural services (CPC 8674)	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
h) Medical (including psychologists) and dental services (CPC 9312 and part of CPC 85201)	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	
i) Veterinary services (CPC 932)	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers. (4) Unbound, except as indicated in the horizontal section.	
j) 1. Services provided by midwives (part of CPC 93191)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
j) 2. Services provided by nurses, physiotherapists and paramedical personnel (part of CPC 93191)	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers.	(1) (2) None. (3) Foreign persons can supply services only in partnership or in association with national service suppliers.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
k) Retail sales of pharmaceuticals and retail sales of medical and orthopaedical goods (CPC 63211) and other services supplied by pharmacists	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Computer and Related Services			
(CPC 841, CPC 842, CPC 843, CPC 844, CPC 845 and CPC 849)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
C. Research and Development Services (R&D)[3]			
a) R&D services on natural sciences (CPC 851)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

[3] For all these sectors, Guatemala will administer these concessions in conformity with the national biodiversity protection plans, knowledge and natural resources. Additionally, Guatemala reserves the right to participate and acquaint with the studies and reaches derived from the supply of these services.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) R&D services on social sciences and humanities, excluding psychologists services[4] (part of CPC 852)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Interdisciplinary R&D services (CPC 853)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
D. Real Estate Services[5]			
a) Involving own or leased property (CPC 821)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) On a fee or contract basis (CPC 822)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
E. Rental/Leasing Services without Operators			
a) Relating to ships	(1) (2) (3) None.	(1) (2) (3) None.	

[4] Part of CPC 85201 which is to be found under 1.A.h).

[5] The service involved relates to the profession of real estate agent and does not affect any rights and/or restrictions on natural and juridical persons purchasing real estate.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 83103)	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
b) Relating to aircraft (CPC 83104)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Relating to other transport equipment (CPC 83101, CPC 83102 and CPC 83105)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
d) Relating to other machinery and equipment (CPC 83106, CPC 83107, CPC 83108 and CPC 83109)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
e) Relating to personal and household goods (CPC 832)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
f) Telecommunications equipment rental (CPC 7541)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. Other Business Services			
a) Advertising services (CPC 871)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) Market research and opinion polling services (CPC 864)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Management consulting services (CPC 865)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
d) Services related to management consulting (CPC 866)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
e) Technical testing and analysis services (CPC 8676)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
f) Advisory and consulting services incidental to agriculture, hunting and forestry (part of CPC 881)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
g) Advisory and consulting services incidental to fishing (part of CPC 882)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
i) Services incidental to manufacturing (CPC 884 and CPC 885 except for CPC 88442)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
k) Placement and supply services of personnel k) 1. Executive search services (CPC 87201)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
k) 2. Placement services of office support personnel and other workers (CPC 87202)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
k) 3. Supply services of office support personnel	(1) Unbound.	(1) Unbound.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 87203)	(2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
k) 4. Model agency services (part of CPC 87209)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
l) 1. Investigation services (CPC 87301)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
l) 2. Security services (CPC 87302, CPC 87303, CPC 87304 and CPC 87305)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
m) Related scientific and technical consulting services[6] (CPC 8675)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

6 The horizontal limitation on public utilities applies to certain activities related to mining (minerals, oil, gas, etc.).

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
n) Maintenance and repair of metal products, (non office) machinery, (non transport and non office) equipment and personal and household goods[7] (CPC 633, CPC 7545, CPC 8861, CPC 8862, CPC 8864, CPC 8865 and CPC 8866)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
o) Building-cleaning services (CPC 874)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
p) Photographic services (CPC 875)	(1) None, except the supply of aerial photographic services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None, except the supply of aerial photographic services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
q) Packaging services (CPC 876)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

[7] Maintenance and repair services of transport equipment (CPC 6112, 6122, 8867 and CPC 8868) are to be found under 11.A.d), 11.B.d), 11.C.d), 11.E.d) and 11.F.d)

Maintenance and repair services of office machinery and equipment including computers (CPC 845) are to be found under 1.B.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
r) Printing, publishing (CPC 88442)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
s) Convention services (part of CPC 87909)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
t) 1. Translation and interpretation services (CPC 87905)	(1) None, except for the official translation and interpretation. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None, except for the official translation and interpretation. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
t) 2. Interior design and other specialty design services (CPC 87907)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
t) 3. Credit reporting services (CPC 87901)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
t) 4. Duplicating services (CPC 87904)[8]	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
t) 5. Telephone answering services (CPC 87903)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
2. COMMUNICATION SERVICES			
C. Telecommunications Services			
a) All services consisting of the transmission and reception of signals by any electromagnetic means[9], excluding broadcasting[10]	(1) None, except that international traffic must be routed through the facilities of an enterprise with telecommunications registration certificate. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) None, except that international traffic must be routed through the facilities of an enterprise with telecommunications registration certificate. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	Guatemala undertakes additional commitments as set out in Attachment I.

8 Does not include printing services, which fall under CPC 88442 and are to be found under 1.F.r).

9 These services do not include on-line information and/or data processing (including transaction processing) (part of CPC 843) which is to be found under 1.B.

10 Broadcasting is defined as the uninterrupted chain of transmission required for the distribution of TV and radio programme signals to the general public, but does not cover contribution links between operators.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) Satellite broadcast transmission services[11]	(1) (2) (3) None, except that: - the commitments are subject to reciprocity. - service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Republic of Guatemala regulatory framework for electronic communications. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None, except that: - the commitments are subject to reciprocity. - service suppliers in this sector may be subject to obligations to safeguard general interest objectives related to the conveyance of content through their network in line with the Republic of Guatemala regulatory framework for electronic communications. (4) Unbound, except as indicated in the horizontal section.	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
(CPC 511, CPC 512, CPC 513, CPC 514, CPC 515, CPC 516, CPC 517 and CPC 518)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
4. DISTRIBUTION SERVICES (excluding distribution of arms, munitions, explosives and other war material)			
A. Commission Agents' Services			

[11] These services cover the telecommunications services consisting of the transmission and reception of radio and television broadcast by satellite (the uninterrupted chain of transmission via satellite required for the distribution of TV and radio programme signals to the general public). This covers selling use of satellite services, but does not include the selling of television programme packages to households.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a) Commission agents' services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) Other commission agents' services (CPC 621)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Wholesale Trade Services			
a) Wholesale trade services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (part of CPC 61111, part of CPC 6113 and part of CPC 6121)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) Wholesale trade services of telecommunications terminal equipment (part of CPC 7542)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Other wholesale trade services, (part of CPC 622) excluding wholesale trade services of energy products[12]	(1) Unbound. (2) (3) None.	(1) Unbound. (2) (3) None.	

[12] These services, which include CPC 62271, are to be found in ENERGY SERVICES under 13.D.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
C. Retailing Services[13]			
a) Retailing services of motor vehicles, motorcycles and snowmobiles and parts and accessories thereof (CPC 61112, part of CPC 6113 and part of CPC 6121)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) Retailing services of telecommunications terminal equipment (part of CPC 7542)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Food retailing services (CPC 631)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
d) Retailing services of other (non-energy) goods, except retail sales of pharmaceutical, medical and orthopaedic goods[14] (CPC 632, excluding CPC 63211 and CPC 63297)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

[13] Does not include maintenance and repair services, which are to be found under 1.B., 1.F.n), 11.A.d), 11.B.d), 11.C.d), 11.E.d) and 11.F.

Does not include retailing services of energy products which are to be found under 13.E and 13.F.

[14] Retail sales of pharmaceutical, medical and orthopaedic goods are to be found under 1.A.k).

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Franchising (CPC 8929)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
6. ENVIRONMENTAL SERVICES			
A. Waste water services (CPC 9401)[15]	(1) Unbound, except for consulting services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except for consulting services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Solid/hazardous waste management, excluding cross-border transport of hazardous waste a) Refuse disposal services (part of CPC 9402) b) Sanitation and similar services (part of CPC 9403)	(1) Unbound, except for consulting services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except for consulting services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
C. Protection of ambient air and climate	(1) Unbound, except for consulting services. (2) (3) None.	(1) Unbound, except for consulting services. (2) (3) None.	

[15] Corresponds to sewage services.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 9404)[16]	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
D. Remediation and clean up of soil and waters treatment, remediation of contaminated/polluted soil and water (part of CPC 9406)[17]	(1) Unbound, except for consulting services. (2) (3) None*. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except for consulting services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
E. Noise and vibration abatement (CPC 9405)	(1) Unbound, except for consulting services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except for consulting services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
F. Nature and landscape protection services (CPC 9406)	(1) Unbound, except for consulting services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound, except for consulting services. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

16 Corresponds to cleaning services of exhaust gases.

* The provision of these services must be consistent with national policies for the operation and maintenance of natural resources and biodiversity.

17 Corresponds to parts of nature and landscape protection services.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
G. Other environmental and ancillary services (CPC 9409)	(1) (3) Unbound. (2) None. (4) Unbound, except as indicated in the horizontal section.	(1) (3) Unbound. (2) None. (4) Unbound, except as indicated in the horizontal section.	
7. FINANCIAL SERVICES Guatemala reserves the right to adopt or maintain measures requiring the incorporation in Guatemala of foreign financial service suppliers in Guatemala, other than those seeking to operate as banks or insurance companies within Guatemala.			
Insurance and Insurance-related Services[18]			
(i) Direct insurance (including co-insurance): (A) life (B) non-life	(1) (2) Unbound for direct insurance, except for the insurance of risks relating to: (i) maritime shipping, 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 arising therefrom; and (ii) goods in international transit. (3) None.	(1) (2) Unbound for direct insurance, except for the insurance of risks relating to: (i) maritime shipping, 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 arising therefrom; and (ii) goods in international transit. (3) None.	

[18] It is understood, only individuals and enterprises authorised by law may solicit, promote, or sell insurance, or perform any other insurance activity within the territory of Guatemala.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound.	(4) Unbound.	
(ii) Reinsurance and retrocession	(1) (2) (3) None. (4) Unbound.	(1) (2) (3) None. (4) Unbound.	
(iii) Insurance intermediation, such as brokerage and agency	(1) (2) None for insurance of risk indicated in (i) and (ii) above and for reinsurance and retrocession. (3) None. (4) Unbound.	(1) (2) (3) None. (4) Unbound.	
(iv) Services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services	(1) (2) (3) None. (4) Unbound.	(1) (2) (3) None. (4) Unbound.	
Banking and other Financial Services (excluding insurance)			
(v) Acceptance of deposits and other repayable funds from the public	(1) (2) Unbound. (3) None. (4) Unbound.	(1) (2) Unbound. (3) None. (4) Unbound.	
(vi) Lending of all types, including consumer credit, mortgage credit, factoring and financing of the commercial transaction	(1) (2) (3) None. (4) Unbound.	(1) (2) (3) None. (4) Unbound.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(vii) Financial leasing	(1) (2) (3) None. (4) Unbound.	(1) (2) (3) None. (4) Unbound.	
(viii) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts	(1) (2) (3) None. (4) Unbound.	(1) (2) (3) None. (4) Unbound.	
(ix) Guarantees and commitments	(1) (2) (3) None. (4) Unbound.	(1) (2) (3) None. (4) Unbound.	
(xiii) Asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services	(1) (2) None for investment advice and portfolio management services, excluding (a) custodial services, (b) trustee services, and (c) execution services not related to managing a collective investment scheme, to a collective investment scheme located in the territory of Guatemala. (3) None. (4) Unbound.	(1) (2) None for investment advice and portfolio management services, excluding (a) custodial services, (b) trustee services, and (c) execution services not related to managing a collective investment scheme, to a collective investment scheme located in the territory of Guatemala. (3) None. (4) Unbound.	
(xv) Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services	(1) (2) None. (3) Only allows foreign institutions in the country legally established. (4) Unbound.	(1) (2) None. (3) Only allows foreign institutions in the country legally established. (4) Unbound.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xvi) Advisory and other auxiliary financial services, excluding intermediation, on all services listed above in (v) to (ix), (xiii) and (xv)	(1) (2) None. (3) Only allows foreign institutions in the country legally established. (4) Unbound.	(1) (2) None. (3) Only allows foreign institutions in the country legally established. (4) Unbound.	
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and restaurants (including catering), excluding catering in air transport services[19] (CPC 641, part of CPC 642 and CPC 643)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Travel agencies and tour operators services (including tour managers) (CPC 7471)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
C. Tourist guides services (CPC 7472)	(1) (2) (3) (4) None, except that only Guatemalans or nationals of a foreign country that are residents in Guatemala may supply tour guide services.	(1) (2) (3) (4) None, except that only Guatemalans or nationals of a foreign country that are residents in Guatemala may supply tour guide services.	
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audio-visual services) (only privately funded services)			
B. News agency services	(1) (2) (3) None.	(1) (2) (3) None.	

[19] Catering in air transport services is to be found under 11 H.a).

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(CPC 962)	(4) Unbound, except as indicated in the horizontal section.	(4) Unbound, except as indicated in the horizontal section.	
D. Sporting and other recreational services (CPC 964)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
- E. Recreation park and beach services (CPC 96491)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
11. TRANSPORT SERVICES			
A. Maritime Transport Services			
a) International passenger transportation (CPC 7211 less national cabotage transport).	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b) International freight transportation (CPC 7212 less national cabotage transport)[20]	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Rental of vessels with crew (CPC 7213)	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) None. (4) Unbound, except as indicated in the horizontal section.	
d) Maintenance and repair of vessels (part of CPC 8868)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
e) Pushing and towing services (CPC 7214)	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) None. (3) Unbound. (4) Unbound, except as indicated in the horizontal section.	
f) Supporting services for maritime transport (part of CPC 745)	(1) Unbound. (2) None.	(1) Unbound. (2) None.	

[20] Includes feedering services and movement of equipment by international maritime transport suppliers between ports located in same State when no revenue is involved.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(3) None. (4) Unbound, except as indicated in the horizontal section.	(3) None. (4) Unbound, except as indicated in the horizontal section.	
Services Auxiliary to Maritime Transport a) Maritime cargo-handling services (part of CPC 741)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) Storage and warehousing services (part of CPC 742) c) Customs clearance services (part of CPC 748)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section. (1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section. (1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Container station and depot services (part of CPC 742)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
e) Maritime agency services (part of CPC 748 and part of CPC 749)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
f) Maritime freight forwarding services (part of CPC 748 and part of CPC 749)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
Auxiliary services as required by maritime transport operators:			Guatemala shall ensure that the following services provided at ports are offered on non-discriminatory terms and conditions: pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, shore-based

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
			operational services essential to ship operations, including communications, water and electrical supplies, emergency repair facilities, anchorage, berth and berthing services.
B. Internal Waterways Transport			
a) Passenger transportation (CPC 7221)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) Freight transportation (CPC 7222)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Rental of vessels with crew (CPC 7223)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
d) Maintenance and repair of vessels (part of CPC 8868)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e) Pushing and towing services (CPC 7224)	(1) (3) Unbound. (2) None. (4) Unbound, except as indicated in the horizontal section.	(1) (3) Unbound. (2) None. (4) Unbound, except as indicated in the horizontal section.	
f) Supporting services for internal waterway transport (part of CPC 745)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
C. Air Transport Services			
c) Rental of aircraft with crew (CPC 734)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
d) Maintenance and repair of aircraft and parts thereof (part of CPC 8868)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
f) Sales and Marketing	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
g) Computer reservations system (CRS) services	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
h) Airport management services (part of CPC 7461)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
i) Groundhandling services, excluding catering[21] (part of CPC 741)	(1) Unbound (2) (3) None. (4) Unbound, except as indicated in the horizontal section	(1) Unbound (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
E. Rail Transport Services			
a) Passenger transportation (CPC 7111)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) Freight transportation (CPC 7112)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Pushing and towing services (CPC 7113)	(1) Unbound (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

21 Catering in air transport services is to be found under 11 H.a).

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Maintenance and repair of rail transport equipment (part of CPC 8868)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
e) Supporting services for rail transport services (CPC 743)	(1) None. (2) (3) None. (4) Unbound, except as indicated in the horizontal section	(1) None. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
F. Road Transport Services			
a) Passenger transportation (CPC 7121 and CPC 7122)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) Freight transportation (CPC 7123)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Rental of commercial road vehicles with operator (CPC 7124)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Maintenance and repair of motor vehicles, motorcycles, snowmobiles and road transport equipment (CPC 6112, CPC 6122, part of CPC 8867 and part of CPC 8868)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
e) Supporting services for road transport services (CPC 744)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
H. Services auxiliary to all modes of transport			
a) Cargo-handling services, excluding pipelines (part of CPC 741)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
b) Storage and warehouse services of goods other than fuel transported by pipelines[22] (part of CPC 742)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
c) Freight transport agency services, excluding air transport and pipelines (part of CPC 748)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

[22] Storage and warehouse auxiliary to pipeline transportation of fuels are to be found. under 13.C.

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d) Other auxiliary transport services (part of CPC 749)	(1) (2) (3) None (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None (4) Unbound, except as indicated in the horizontal section.	
12. OTHER SERVICES NOT INCLUDED ELSEWHERE			
A. Washing, cleaning and dyeing services (CPC 9701)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
B. Hairdressing services (CPC 97021)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
C. Cosmetic treatment, manicuring and pedicuring services (CPC 97022)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
D. Other beauty treatment services n.e.c (CPC 97029)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. Spa services and non therapeutical massages, to the extent that they are supplied as relaxation physical well-being services and not for medical or rehabilitation purposes[23] (CPC ver. 1.0 97230)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
F. Telecommunications connection services (CPC 7543)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
G. Domestic services (CPC 98)	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
13. ENERGY SERVICES			
A. Services incidental to mining (CPC 883)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

[23] Therapeutical massages and thermal cure services are to be found under 1A.h) - Medical services, 1.A.j) 2 - Services provided by nurses, physiotherapists and para-medical personnel and health services (8.A and 8.C).

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Pipeline transportation of fuels (CPC 7131)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section	
C. Storage and warehouse services of fuels transported through pipelines (part of CPC 742)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
D. Wholesale trade services of solid, liquid and gaseous fuels and related products (CPC 62271) and wholesale trade services of electricity, steam and hot water	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
E. Retailing services of motor fuel (CPC 613)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	
F. Retail sales of fuel oil, bottled gas, coal and wood (CPC 63297) and retailing services of electricity, (non bottled) gas, steam and hot water	(1) Unbound for retailing services of electricity, gas, steam and hot water. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) Unbound for retailing services of electricity, gas, steam and hot water. (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
G. Services incidental to energy distribution[24] (CPC 887)	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	(1) (2) (3) None. (4) Unbound, except as indicated in the horizontal section.	

[24] Except for consulting services.

ATTACHMENT I

ADDITIONAL COMMITMENTS ON TELECOMMUNICATIONS

Article 1

Definitions

For interpretation and application effects of this Attachment, the technical terms on the subject of telecommunications will have the meanings recognised by the national law, or failing that by the provisions of the International Telecommunication Union and interpreted by the Superintendency of Telecommunications under the proper sense of the words within their overall context.

Article 2

Competitive safeguards

1. Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

2. The anti-competitive practices referred to above shall include, in particular:

(a) engaging in anti-competitive cross-subsidisation;

(b) using information obtained from competitors with anti-competitive results; and

(c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to supply services.

Article 3

Interconnection

1. This article applies to linking with suppliers providing public telecommunications transport networks or services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier.

2. With the limits to which market access is permitted, interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided:

(a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;

(b) in a timely fashion, on terms, conditions (including technical standards and specifications) and rates that are transparent, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be supplied; and

(c) upon request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.

3. The procedures applicable for interconnection to a major supplier will be made publicly available.

4. The Party shall provide its telecommunications regulatory body the authority to require public telecommunications suppliers to file their interconnection contracts.

5. If, within a period of 40 (working) days, the parties have not reached agreement on access to essential resources, the "*Superintendencia de Telecomunicaciones*" shall issue a ruling under the procedure specified in the "*Ley General de Telecomunicaciones*" (General Telecommunications Law).

6. Only an appeal for review may be lodged against a decision by the Superintendency of Telecommunications, and it shall be settled by the Ministry of Communications, Transport and Public Works. An administrative appeal shall lie against any decision by the Ministry of Communications, Transport and Public Works resulting from an appeal for review.

Article 4

Universal service

Guatemala has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by Guatemala.

Article 5

Public availability of criteria for granting a usufruct's title

1. Where a usufruct's title is required, the following will be made publicly available:

(a) all the criteria for granting a usufruct's title and the period of time normally required to reach a decision concerning an application for a usufruct's title; and

(b) the terms and conditions of usufruct's titles.

2. The reasons for the denial of a usufruct's title will be made known to the applicant upon request.

Article 6

Independent regulators

1. The regulatory body is separate from, and not accountable to, any supplier of public telecommunications services. The decisions of and the procedures used by the regulatory body shall be impartial with respect to all market participants.

2. Guatemala shall ensure that suppliers of an EFTA State affected by the decision of the regulatory body of Guatemala have recourse to an administrative body or a court independent of any supplier, in accordance with its laws and regulations.

Article 7

Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available.[1]

[1] It is understood that this Article does not require to make publicly available detailed identification of frequencies allocated for specific government uses.

Annex 8

APPENDIX 7 TO ANNEX XVI

GUATEMALA – LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 4.4

Guatemala may maintain measures inconsistent with Article 4.4 provided that such measures have been listed in its list of MFN exemptions under the GATS.

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Annex 9

APPENDIX 7 TO ANNEX XVIII

REFERRED TO IN ARTICLE 5.4

RESERVATIONS BY GUATEMALA

GUATEMALA

Sector:	All sectors
Sub-sector:	-
Legal source or authority of the measure:	Article 122 *Constitución Política de la República de Guatemala*
Succinct description of the measure:	Foreign nationals require an authorization from the *Oficina de Control de Areas de Reserva del Estado* to acquire ownership of the following state-owned land: (a) real estate located in urban zones; and (b) real estate for which rights were registered in the General Property Registry before March 1, 1956 in the following locations: (i) a 3 - kilometer- long strip of land along the ocean; (ii) 200 meters around the lakeshores; (iii) 100 meters on either side of the navigable rivers; and (iv) 50 meters around any spring that serves as a source of water for the population. Only the Government may rent state-owned land described above to enterprises organized under Guatemalan law.

GUATEMALA

Sector:	All sectors
Sub-sector:	-
Legal source or authority of the measure:	Article 123, *Constitución Política de la República de Guatemala* Article 5, *Ley Reguladora de las Áreas de Reservas Territoriales del Estado de Guatemala*, Decree Number 126-97
Succinct description of the measure:	Only Guatemalans by birth and companies owned one hundred percent by Guatemalans by birth can be owners or possessing national lands located within fifteen kilometers from the border. Foreigners may, however, owning or possessing urban property or property rights of the State, registered with the *Registrar General* of the Property, prior to 1 March 1956 within fifteen kilometers of the border.

GUATEMALA

Sector:	All sectors
Sub-sector:	-
Legal source or authority of the measure:	Not applicable
Succinct description of the measure:	Guatemala reserves the right to adopt or maintain any measure with respect to subsidies.

GUATEMALA

Sector:	Energy sector
Sub-sector:	-
Legal source or authority of the measure:	Not applicable
Succinct description of the measure:	Guatemala reserves the right to maintain or adopt any measure with respect to the energy sector.

GUATEMALA

Sector:	Minority Affairs and Native Groups
Sub-sector:	-
Legal source or authority of the measure:	Not applicable
Succinct description of the measure:	Guatemala reserves the right to adopt or maintain any measure that grants rights or preferences, including natural resources, to a socially or economically disadvantage minority or to native groups.

GUATEMALA

Sector:	Forestry
Sub-sector:	-
Legal source or authority of the measure:	Article 126, *Constitución Política de la República de Guatemala.*
Succinct description of the measure:	Only Guatemalan nationals or enterprises organized under Guatemalan law may exploit and renew forestry resources.

GUATEMALA

Sector:	Arms and Explosives
Sub-sector:	-
Legal source or authority of the measure:	Not applicable
Succinct description of the measure:	Guatemala reserves the right to adopt or maintain any measure with respect to the arms and explosives.

GUATEMALA

Sector:	All Sectors
Sub-sector:	-
Legal source or authority of the measure:	Article 215, *Código de Comercio*, Decree Number 2-70 and its amendments contained Decree Number 62-95.
Succinct description of the measure:	A company constituted under foreign laws, can be established in Guatemala in any form, but shall constitute a capital allocated to its operations in Guatemala, and a bond in favour of a third party for an amount not less than the equivalent in quetzales of US$ 50,000, which shall remain in force for as long as that company is operating in Guatemala. The exact amount of the bond will be determined by the Register of Companies based inter alia on the amount of the investment. For greater certainty, the requirement of a bond should not to be viewed as an impediment to a company organized under the laws of a foreign country, to settle in Guatemala.

GUATEMALA

Sector:	Fisheries
Sub-sector:	Fishing artisanal and small-scale
Legal source or authority of the measure:	Article 20, *Ley General de Pesca y Acuicultura*, Decree Number 80-2002
Succinct description of the measure:	(a) The commercial fishing artisanal and small-scale is exclusively reserved for the Guatemalans. (b) Guatemala reserves the right to adopt or maintain any measure with respect to the fishing artisanal and small-scale .[1]

[1] Under Guatemala law, fishing artisanal means: Activity carried out without boats or boats between zero point forty-six (0.46) tonnes and zero point ninety-nine (0.99) net registered tonnage (NRT) can be performed in tidelands, lakes, gaps, rivers and sea. Small-scale commercial fishing means: Activity that is performed with boats from one (1) and one point ninety-nine (1.99) net registered tonnage (NRT).

GUATEMALA

Sector:	All Sectors
Sub-sector:	-
Legal source or authority of the measure:	Not applicable
Succinct description of the measure:	Economic activities considered as public utilities may be subject to a public monopoly or to exclusive rights granted to natural persons or juridical persons, public or private.

GUATEMALA

Sector:	All Sectors
Sub-sector:	
Legal source or authority of the measure:	Article 13, *Código de Trabajo*, Decree Number 1441.
Succinct description of the measure:	Every employer is prohibited to employ less than 90 percent of Guatemalan workers and pay them less than 85 percent of the total wages earned in their respective business unless otherwise provided under special laws. Both proportions may change: (a) If so require obvious reasons of protecting and promoting the national economy, or lack of Guatemalans technicians in a particular activity or defending national workers to demonstrate their abilities. In all these circumstances, the Executive Branch, through agreement reasoned issued through the Ministry of Labor and Social Security, both ratios may decrease by up to 10 per cent each and for a period of five years for each company, or increase them to eliminate the participation of foreign workers. In the case the Ministry authorizes the reduction of rates expressed before, it should require companies to prepare Guatemalan technicians in the branch of their activities within that purpose was granted; and (b) When authorized and controlled immigration occur by the Executive Branch or contracted by the same, and entering or have entered the country to work in the establishment or development of settled agriculture or livestock, welfare institutions or cultural character; or in the case of Central American origin. In all these circumstances, the scope of the respective modification should be given the discretion of the Executive Branch, but the agreement that was handed down through the Ministry of Labor and Social Security must clearly state the reasons, limit and duration of the change is made. For the purposes of the first paragraph, fractions should not be taken into account, and when the total number of employees does not exceed five, four of them shall be Guatemalan. The provision of this measure does not apply to managers, administrators, supervisors and general managers of companies.

	For greater certainty this clause applies to foreign workers under an employment relationship in the host country and without prejudice of the commitments made under Article 5.5.

Annex 10

APPENDIX 1 OF ANNEX XX

REGARDING ENTITIES AT CENTRAL GOVERNMENT LEVEL

PART A: CENTRAL AMERICAN STATES

c. Guatemala

Chapter 7 of this Agreement applies to the entities of central level of government where the value of the procurement equals or exceeds:

GOODS
Specified in Appendix 4

Threshold SDR 130,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 260,000.

SERVICES
Specified in Appendix 5

Threshold SDR 130,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 260,000.

CONSTRUCTION SERVICES:
Specified in Appendix 6

Threshold SDR 5,000,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 6,000,000.

List of Entities

1. *Ministerio de Agricultura, Ganadería y Alimentación (Note 1)*
2. *Ministerio de la Defensa Nacional (Note 2)*
3. *Ministerio de Economía*
4. *Ministerio de Educación (Note 3)*
5. *Ministerio de Cultura y Deportes*
6. *Ministerio de Trabajo y Previsión Social (Note 4)*
7. *Ministerio de Finanzas Públicas*
8. *Ministerio de Salud Pública y Asistencia Social (Note 4)*

9. *Ministerio de Relaciones Exteriores*
10. *Ministerio de Gobernación (Note 5)*
11. *Ministerio de Comunicaciones, Infraestructura y Vivienda*
12. *Ministerio de Energía y Minas*
13. *Ministerio de Ambiente y Recursos Naturales*
14. *Secretaría General de la Presidencia*
15. *Secretaría de Coordinación Ejecutiva de la Presidencia*
16. *Secretaría de Planificación y Programación de la Presidencia*
17. *Secretaría de Análisis Estratégico de la Presidencia*
18. *Secretaría de la Paz de la Presidencia de la República*
19. *Secretaría de Asuntos Administrativos y de Seguridad de la Presidencia de la República*
20. *Secretaría de Asuntos Agrarios de la Presidencia*
21. *Secretaría Presidencial de la Mujer*
22. *Secretaría de Bienestar Social de la Presidencia de la República*
23. *Secretaría de Comunicación Social de la Presidencia*
24. *Secretaría Ejecutiva de la Comisión contra el Consumo, Adicción y Tráfico Ilícito de Drogas*
25. *Secretaría de Obras Sociales de la Esposa del Presidente de la República*
26. *Comisión Presidencial Coordinadora de la Política del Ejecutivo en materia de Derechos Humanos*
27. *Comisión Presidencial para la reforma del Estado, la Descentralización y la Participación Ciudadana*
28. *Consejo Nacional de Ciencia y Tecnología*
29. *Coordinadora Nacional para la Reducción de Desastres*
30. *Junta Nacional del Servicio Civil*
31. *Oficina Nacional del Servicio Civil*
32. *Fondo de Desarrollo Indígena Guatemalteco*
33. *Fondo Nacional de Ciencia y Tecnología*
34. *Fondo Nacional para la Paz*
35. *Consejo Nacional de la Juventud*

Notes to Appendix 1

1. *Ministerio de Agricultura, Ganadería y Alimentación*: Chapter 7 does not cover the procurement of agricultural goods made in furtherance of agricultural support programs, or procurement made in furtherance of school feeding programs.

2. *Ministerio de Defensa Nacional*: Chapter 7 does not cover the procurement of the following goods and services: arms, munitions, equipment, construction materials, aircraft, vessels and other vehicles, fuel, lubricants, provisions, and the contracting for services or supply by or on behalf of the Ejército de Guatemala and its institutions.

3. *Ministerio de Educación:* Chapter 7 does not cover procurement made in furtherance of school feeding programs.

4. *Ministerio de Trabajo y Previsión Social and Ministerio de Salud Pública y Asistencia Social*: Chapter 7 does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the CPC, version 1.0.

5. *Ministerio de Gobernación*: Chapter 7 does not cover the procurement of goods classified under Section 2 (food products, beverages and tobacco; textiles, apparel and leather products) of the CPC, version 1.0, for the *Policia Nacional Civil y Sistema Penitenciario*.

6. Unless otherwise specified, Chapter 7 covers all agencies subordinate to the entities listed in this schedule, provided they do not have separate legal personality.

Annex 11

APPENDIX 2 OF ANNEX XX

REGARDING ENTITIES AT SUB-CENTRAL GOVERNMENT LEVEL

PART A: CENTRAL AMERICAN STATES

c. Guatemala

1. Chapter 7 of this Agreement applies to the entities of the sub-central level of government where the value of the procurement equals or exceeds:

GOODS
Specified in Appendix 4

Threshold	SDR 355,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 490,000.

SERVICES
Specified in Appendix 5

Threshold	SDR 355,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 490,000.

CONSTRUCTION SERVICES
Specified in Appendix 6

Threshold	SDR 5,000,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 6,000,000

2. Chapter 7 only applies to the entities listed in this Schedule.

List of Entities

Municipalidades Departamento de Guatemala

1. *Fraijanes*
2. *San Juan Sacatepéquez*
3. *San Pedro Sacatepéquez*
4. *San Raymundo*

5. *San Pedro Ayampuc*
6. *Chinautla*
7. *Santa Catarina Pinula*
8. *Guatemala*
9. *Mixco*
10. *Villa Nueva*

The Chapter does not cover procurement of construction services by entities of Departamento de Guatemala.

Municipalidades Departamento de Quetzaltenango
11. *Quetzaltenango*
12. *Coatepeque*

Municipalidades Departamento de Escuintla
13. *Chiquimulilla*
14. *Santa Lucía Cotzumalguapa*
15. *Escuintla*
16. *Puerto de San José*

Municipalidades Departamento de Zacapa
17. *Zacapa*
18. *Río Hondo*
19. *Teculután*

Municipalidades Departamento de Chiquimula
20. *Chiquimula*

Municipalidades Departamento de El Quiché
21. *Santa Cruz del Quiché*

Municipalidades Departamento de El Petén
22. *Flores*
23. *San Benito*

Municipalidades Departamento de El Progreso
24. *Guastatoya*

Municipalidades Departamento de Izabal
25. *Puerto Barrios*

Municipalidades Departamento de Huehuetenango
26. *Huehuetenango*

Municipalidades Departamento de Jalapa
27. *Jalapa*

Municipalidades Departamento de Jutiapa
28. *Jutiapa*

Municipalidades Departamento de Alta Verapaz
29. Cobán

Municipalidades Departamento de Baja Verapaz
30. Salamá

Annex 12

APPENDIX 3 OF ANNEX XX

OTHER COVERED ENTITIES

PART A: CENTRAL AMERICAN STATES

c. Guatemala

1. Chapter 7 of this Agreement applies to other covered entities where the value of the procurement equals or exceeds:

GOODS
Specified in Appendix 4

Thresholds:

1. For entities of List A: SDR 200,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 274,000

2. For entities of List B: SDR 400,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 550,000

SERVICES
Specified in Appendix 5

Thresholds:

1. For entities of List A: SDR 200,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 274,000

2. For entities of List B: SDR 400,000; or for the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 550,000

CONSTRUCTION SERVICES
Specified in Appendix 6

Threshold for lists A and B: SDR 5,000,000; or the three year period following the date of entry into force of the Protocol on the Accession of the Republic of Guatemala to the Free Trade Agreement Between the EFTA States and the Central American States, SDR 6,000,000.

2. Unless otherwise specified, Chapter 7 covers only the entities listed in this Schedule.

List of Entities

List A:

1. *Academia de Lenguas Mayas de Guatemala*
2. *Confederación Deportiva Autónoma de Guatemala*
3. *Comisión Institucional para el Desarrollo y Fortalecimiento de la Propiedad de la Tierra*
4. *Comité Olímpico Guatemalteco*
5. *Comité Permanente de Exposiciones*
6. *Consejo Nacional para la Protección de la Antigua Guatemala*
7. *Escuela Nacional Central de Agricultura*
8. *Instituto de Ciencia y Tecnología Agrícolas*
9. *Instituto de Fomento Municipal*
10. *Instituto Guatemalteco de Turismo*
11. *Instituto Nacional de Administración Pública*
12. *Instituto Nacional de Bosques*
13. *Instituto Nacional de Comercialización Agrícola*
14. *Instituto Nacional de Cooperativas*
15. *Instituto Nacional de Estadística*
16. *Instituto Técnico de Capacitación y Productividad*
17. *Superintendencia de Administración Tributaria*
18. *Fondo de Tierras*

List B:

1. *Empresa Guatemalteca de Telecomunicaciones*

Annex 13

APPENDIX 5 OF ANNEX XX

REGARDING SERVICES

PART A: CENTRAL AMERICAN STATES

c. Guatemala

1. Chapter 7 of this Agreement applies to all services procured by the entities listed in Appendices 1, 2 and 3 of this Annex, subject to the Notes to the respective Appendices and Appendix 11, except for the services excluded in this Appendix. All services covered by this Appendix are subject to the Schedules of Specific Commitments (Appendices 1 to 7 to Annex XV)

2. Chapter 7 of this Agreement does not cover the procurement of the following services, as classified in the United Nations Central Product Classification (CPC version 1.0):

(a) Public Services

Division 69 Electricity Distribution Services; Gas and Water Distribution Services through mains.

Division 91 Public Administration and other services to the community as a whole; Compulsory Social Security Services.

Division 92 Education Services (public education).

Division 93 Health and Social Services.

Division 94 Sewage and Refuse Disposal, Sanitation and other Environmental Protection Services.

(b) Individual Professional Services (The Chapter does not cover the contracting of individuals, for defined periods, who provide a professional service, where such contracting is not used to avoid the obligations of the Chapter).

Notes to Appendix 5

Chapter 7 only applies to a provider of service of a particular Party to the extent that such Party has covered that service under its Appendix 5.

Annex 14

APPENDIX 11 OF ANNEX XX

ADDITIONAL NOTES

PART A: CENTRAL AMERICAN STATES

c. Guatemala

1. Unless otherwise specified herein, the following General Notes apply without exception to Chapter 7 of this Agreement, including to all Appendices to this Annex.

2. Nothing in Chapter 7 of this Agreement, shall be construed to prevent a Party from taking any action or not disclosing any information that it considers necessary for the protection of its essential security interests relating to the procurement of arms, ammunition, or war materials, or to procurement indispensable for national security or for national defence purposes.

3. Chapter 7 of this Agreement does not apply to procurement by one Guatemala entity of a good or service obtained or acquired from another Guatemala entity.

4. Chapter 7 of this Agreement does not apply to procurement of unrefined minerals naturally occurring in Guatemala for the construction of public works.

5. Chapter 7 of this Agreement does not apply to the exceptions established in Article 44 of the *Ley de Contrataciones del Estado, Decreto No. 57-92 del Congreso de la República de Guatemala* and its amendments.

6. Procuring entities listed in Appendices 1, 2 and 3 to this Annex may award contracts by limited tendering procedures if these contracts are concluded to urgently obtain legal advice on specific legal procedures or if these contracts concern conciliation and arbitration services.

7. Procuring entities listed in Appendices 1, 2 or 3 to this Annex may use list of suppliers.

8. Just if domestic legislation so foresees, a procuring entity listed in Appendices 1, 2 or 3 may apply to paragraph 4 of Article 7.10.

9. Chapter 7 of this Agreement does not apply to government procurement programs for small, medium, and micro enterprises.

10. For greater certainty, Guatemala shall only apply Article 7.16 before tenders are opened.

11. The notices, publications and obligations imposed on the procuring entities in Article 7.13 shall be executed by the operators of corresponding registers and not by the procuring entities.

12. To be able to offer goods or services in Guatemala, it is mandatory to be registered in the corresponding registry.

13. For greater certainty, Guatemala understands that subparagraph 1 (d) of Article 7.18 shall apply in the cases of urgency.