

ANNEX I

REFERRED TO IN ARTICLE 2.2

RULES OF ORIGIN

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RULES OF ORIGIN

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SECTION I
GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Annex:

- (a) **Party** means the Philippines, Iceland, Norway or the customs territory of Switzerland. Due to the customs union between Switzerland and Liechtenstein, goods originating in Liechtenstein shall be considered as originating in Switzerland;
- (b) **production** means methods of obtaining goods including manufacturing, producing, assembling, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting, capturing; and processing;
- (c) **material** means any ingredient, raw material, component, part or accessory used in the production of goods;
- (d) **customs value** means the value as determined in accordance with the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994* (hereinafter referred to as “the WTO Agreement on Customs Valuation);
- (e) **value of materials** means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the WTO Agreement on Customs Valuation shall apply;
- (f) **ex-works price** means the price actually paid or payable for goods to the producer in the Party where the last working or processing was carried out, in accordance with the international commercial terms (incoterms), excluding internal taxes which may be repaid when goods are exported;
- (g) **Harmonized System** respectively its abbreviation **HS** means the Harmonized Commodity Description and Coding System;
- (h) **chapter, heading** and **subheading** means a chapter (two-digit code), heading (four-digit code) or subheading (six-digit code) of the Harmonized System.

SECTION II

CONCEPT OF “ORIGINATING GOODS”

Article 2

General Requirements

For the purposes of this Annex, goods shall be considered as originating in a Party if:

- (a) they have been wholly obtained in a Party, in accordance with Article 3;
- (b) the non-originating materials used in the production in a Party satisfy the requirements provided for in Article 4;
- (c) they have been produced in a Party exclusively from materials originating in one or more Parties; or
- (d) they have been produced in a Party exclusively from materials as specified in subparagraphs (a) to (c).

Article 3

Wholly Obtained Goods

The following goods shall be considered as wholly obtained in a Party:

- (a) minerals and other naturally occurring substances not included in subparagraphs (b) to (f) extracted or taken from its soil, waters, seabed or beneath the seabed;
- (b) vegetable products grown and harvested in that Party;
- (c) live animals born and raised in that Party;
- (d) goods obtained from live animals, raised in that Party;
- (e) goods from slaughtered animals born and raised in that Party;
- (f) goods obtained by hunting, trapping, fishing, aquaculture, gathering or capturing conducted in that Party;
- (g) goods obtained in that Party by using cell cultures;¹

¹ **Cell culture** means the cultivation of human, animal or plant cells under controlled conditions (such as defined temperatures, growth medium, gas mixture, and ph), outside a living organism.

- (h) goods falling within Chapters 29 to 39 obtained by fermentation²;
- (i) goods of sea fishing and other marine products taken from the sea outside the territorial waters³ of any country, by a vessel of that Party and goods produced exclusively therefrom on board a factory ship of that Party;

In this context, **factory ships of that Party** and **vessels of that Party** respectively mean factory ships and vessels, which are registered in that Party, sail under the flag of that Party and whose ownership, senior management and board of directors and nationality of masters, officers and crew are subject to that Parties' domestic laws, rules and regulations;

- (j) goods extracted from the seabed or sub-soil outside the territorial waters of that Party if that Party has the rights to exploit that seabed or sub-soil in accordance with international law;
- (k) waste and scrap resulting from production conducted in that Party;
- (l) used goods collected in that Party provided that such goods are fit only for the recovery of raw materials and not for their original purpose;
- (m) goods obtained or produced in that Party exclusively from the goods referred to in subparagraphs (a) to (l).

Article 4

Sufficient Working or Processing

1. Goods obtained from non-originating materials shall be considered to have undergone sufficient working or processing if the applicable product specific rule of the Appendix has been fulfilled.
2. For the purposes of paragraph 1, the operations provided for in Article 5 are in any case considered as insufficient to obtain originating status.
3. The product specific rules referred to in paragraph 1 indicate the working or processing which must be carried out on non-originating materials used in manufacturing and concern only such materials. It follows that if goods, which have acquired originating status in a Party in accordance with paragraph 1, are further processed in that Party and used as material in the production of other goods, no account shall be taken of the non-originating components of that material.
4. Notwithstanding paragraph 1, non-originating goods that do not undergo the required change in tariff classification as set out in the Appendix shall be considered as originating if the value of all non-originating materials used in their production that do

² **Fermentation** is a biotechnological process in which human, animal or plant cells, bacteria, yeasts, fungi or enzymes are used in the production process.

³ Territorial waters include internal waters and territorial sea.

not undergo the required change in tariff classification does not exceed 20 percent of the ex-works price of the goods and meet all other applicable requirements set forth in this Annex.

5. Paragraph 4 does not apply to goods which are wholly obtained in a Party in accordance with Article 3. However, if the relevant product specific rule of the Appendix provides for a rule where certain materials must be wholly obtained, the tolerance of paragraph 4 shall apply.

Article 5

Minimal Operations

1. Notwithstanding Article 4, goods shall not be considered as originating, if they have only undergone one or more of the following operations or processes:

- (a) preserving operations to ensure that goods retain their condition during transport and storage;
- (b) freezing or thawing;
- (c) packaging and re-packaging;
- (d) washing, cleaning, removal of dust, oxide, oil, paint or other coverings;
- (e) ironing or pressing of textiles or textile products;
- (f) simple painting and polishing;
- (g) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (h) colouring of sugar or forming sugar lumps;
- (i) peeling and removal of stones, cores, seeds and shells from fruits, nuts and vegetables;
- (j) sharpening, simple grinding or simple cutting;
- (k) sifting, screening, sorting, classifying, grading, matching;
- (l) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other similar simple packaging operations;
- (m) affixing or printing marks, labels, logos and other like distinguishing signs on goods or their packaging;
- (n) simple mixing of goods, whether or not of different kinds;

- (o) simple assembly of parts of articles to constitute a complete article or disassembly of goods into parts; or
- (p) slaughter of animals.

2. For the purposes of paragraph 1, **simple** describes operations or processes which need neither special skills nor machines, apparatus or equipment especially produced or installed to carry out the operation or process.

3. All operations or processes carried out in a Party on given goods shall be taken into account when determining whether the working or processing undergone by those goods are considered as minimal operations in accordance with paragraph 1.

Article 6

Accumulation of Origin

1. Goods originating in a Party, which are used as materials in the production of goods in another Party, shall be considered as originating in the Party where the last operation beyond those referred to in paragraph 1 of Article 5 have been carried out.

2. Goods originating in a Party, which are exported from one Party to another and do not undergo working or processing beyond those referred to in paragraph 1 of Article 5, shall retain their origin.

3. Where materials originating in two or more Parties are used in the production of goods and these materials have not undergone any working or processing beyond the operations referred to in Article 5, the origin of the goods is determined by the material with the highest customs value for that material in that Party.

Article 7

Unit of Qualification

1. For the purpose of determining the originating status, the unit of qualification of goods or materials shall be determined in accordance with the Harmonized System.

2. Pursuant to paragraph 1:

- (a) if the goods are subject to a change in tariff classification or a specific manufacturing or processing operation set out in the Appendix, packaging materials and containers for retail sale, which are classified with the goods pursuant to General Rule 5 of the *General Rules for the Interpretation of the Harmonized System* (hereinafter referred to as “General Rules”), shall be disregarded. If the goods are subject to a value criterion set out in the Appendix, the value of such packaging materials and containers for retail sale shall be taken into account as the value of originating materials of a Party where the goods are produced or non-

originating materials, as the case may be, in calculating the value criterion;

- (b) packing materials and containers for shipment used to protect goods during transportation, other than packaging materials and containers for retail sale, shall be disregarded in determining the origin of the goods;
- (c) sets, as defined in General Rule 3, shall be considered originating if all component goods are originating. However, if a set is composed of originating and non-originating goods, the set as a whole shall be considered originating, provided that the value of the non-originating goods does not exceed 20 percent of the ex-works price of the set;
- (d) when a consignment consists of a number of identical goods classified under the same heading, each product shall be taken individually into account when applying the provision on the Appendix;
- (e) where goods satisfy the requirements of this Annex and are imported into a Party either in one or multiple shipments from another Party, in disassembled form, but classified as assembled goods pursuant to General Rule 2(a), the determination of origin shall be based on the assembled goods.

Article 8

Accessories, Spare Parts and Tools

1. In determining whether all the non-originating materials used in the production of goods undergo the applicable change in tariff classification or a specific manufacturing or processing operation set out in the Appendix, accessories, spare parts, tools and instruction and information material dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in its ex-works price, and which are not separately invoiced, shall be disregarded.

2. If the goods are subject to a value criterion, the value of the accessories, spare parts or tools shall be taken into account as the value of originating materials of a Party where the goods are produced or non-originating materials, as the case may be, in calculating the value criterion.

Article 9

Neutral Elements

Neutral elements, which are goods used in the production, testing or inspection of other goods but are not physically incorporated into those goods, shall be treated as originating material regardless of where they are produced.

Article 10

Fungible Materials

1. If originating and non-originating fungible materials are used in the production of goods, the determination of whether fungible materials used are originating shall be determined on the basis of an inventory management system. If required by domestic laws, rules and regulations, this system may be subject to prior authorisation by the respective customs authority.
2. For the purposes of paragraph 1, **fungible materials** means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another.
3. The inventory management system must ensure that the final goods obtaining originating status shall not be more than what would have been the case if the originating materials used to produce the final goods had been physically segregated from the non-originating materials.
4. Once an inventory management method has been chosen, it must be used through all the fiscal year or period.
5. A producer using an inventory management system must keep records of the operation of the system that are necessary for the customs authorities of the exporting Party to verify compliance with the provisions of this Annex.
6. The authorisation to use accounting segregation may be withdrawn by the customs authority at any time if the producer makes improper use of it.

SECTION III

TERRITORIAL REQUIREMENTS

Article 11

Principle of Territoriality

1. The conditions for acquiring originating status set out in the provisions of Section II must be fulfilled without any interruption in the territory of a Party.
2. If originating goods are returned to the exporting Party after having been exported to a non-Party without having undergone any operation there beyond those necessary to retain their condition, these goods shall keep their originating status.
3. Notwithstanding paragraph 1, the acquisition of originating status of goods in accordance with the provisions of Section II shall not be affected by operations carried out in a non-party under an outward processing procedure or a similar arrangement, if:

- (a) the re-imported materials have been obtained from the exported materials; and
 - (b) the total added value acquired in the non-party does not exceed 15 percent of the ex-works price of the goods; and
 - (c) the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the Party concerned, does not exceed the value allowed in accordance with the Appendix.
4. For the purposes of subparagraph 3 (b), the term **total added value** means all costs arising outside the Party concerned, including transport costs and the value of non-originating materials incorporated there.

Article 12

Non-alteration

1. Originating goods, for which preferential tariff treatment is requested in a Party, shall be the same goods as exported from another Party. They must not have been altered or transformed in any way or have undergone operations other than to retain their condition, adding or affixing marks, labels, seals or any documentation to ensure compliance with domestic requirements of the importing Party, prior to being declared for preferential tariff treatment.
2. Transit, storage of goods or consignments or splitting of consignments may take place in non-parties, provided they remain under customs supervision in those non-parties.
3. Compliance with paragraphs 1 and 2 shall be considered satisfied, unless the customs authorities of the importing Party have reason to believe otherwise. In such cases the customs authority of the importing Party may request the importer or his representative to provide appropriate evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading, packing lists or any other evidence related to the goods themselves.

SECTION IV

PROOF OF ORIGIN

Article 13

Origin Declaration

1. For the purpose of obtaining preferential tariff treatment in the importing Party, a proof of origin in the form of an origin declaration set out below (without the footnotes) must be completed in English, in a legible and permanent form, by an exporter of a Party for goods originating in a Party.

“The exporter of the goods covered by this document (customs authorisation No...⁴) declares that, except where otherwise clearly indicated, the goods satisfy the Rules of Origin to be considered as originating under the PH-EFTA FTA (Country of Origin:⁵)

Place and Date⁶

.....

*Signature above the Printed Name
of the Authorised Signatory*

2. The origin declaration must be completed on an invoice, packing list, delivery note or any other relevant commercial document that identifies the exporter and the originating goods, and, except as provided in Article 14, bear the original signature of the exporter.

3. The origin declaration may be completed when the goods to which it relates are exported, or after exportation. An origin declaration shall be valid for 12 months, from the date of completion.

4. Forwarding agents, customs brokers and other representatives of an exporter have to be empowered by such exporter to complete origin declarations. They must submit the said written authorisation to the customs authorities, at their request.

5. An exporter who has completed an origin declaration must keep a copy of the origin declaration and all documents supporting the originating status of the goods, in paper or electronic form, for at least three years from the date of completion or issue.

⁴ Pursuant to Article 14, an Approved Exporter is not required to sign the origin declaration but must instead indicate the authorisation number. A non-Approved Exporter must affix his/her signature above the printed name and leave the field on authorisation number blank.

⁵ The origin of the goods must be indicated in this space (Philippines, Iceland, Norway or Switzerland). The use of ISO-Alpha-2 codes is permitted (PH, IS, NO or CH). Reference may be made to a specific column of the invoice packing list, delivery note or any other relevant commercial document that identifies the exporter and the originating goods in which the country of origin of the goods are referred to.

⁶ This information may be omitted if already contained in the document itself.

Article 14

Approved Exporter

1. The customs authority of the exporting Party may, subject to domestic requirements, authorise an exporter of that Party, hereinafter referred to as “Approved Exporter” to complete origin declarations without signature.
2. An exporter who applies for such authorisation must offer, to the satisfaction of the customs authority of the exporting Party, all guarantees necessary to verify the originating status of the goods as well as the fulfilment of any other requirement under this Annex.
3. The customs authority of the exporting Party shall provide, to the Approved Exporter, an authorisation number to be included in the origin declaration instead of the signature.
4. The customs authority of the exporting Party may verify the proper use of an authorisation and withdraw it at any time, if the exporter no longer meets the conditions or otherwise makes improper use of it. The withdrawal of an authorisation shall be made available to the customs authorities of the other Parties.

SECTION V

PREFERENTIAL TREATMENT

Article 15

Importation Requirements

1. Each Party shall grant preferential tariff treatment in accordance with the Agreement to originating goods of a Party imported from another Party, on the basis of an origin declaration referred to in Article 13.
2. In order to obtain preferential tariff treatment, the importer must, in accordance with the procedures applicable in the importing Party, request preferential tariff treatment at the time of importation of originating goods, whether or not the importer is in possession of an origin declaration.
3. If the importer is not in possession of an origin declaration at the time of importation, the importer may, in accordance with the domestic laws, rules and regulations of the importing Party, present the origin declaration at a later stage.
4. An origin declaration must be submitted to the customs authorities of the importing Party within 12 months from its completion. The expiration of this period may be suspended as long as the goods covered by that origin declaration remain under

customs control of the importing Party. After this period, an origin declaration may be accepted only in exceptional circumstances.

5. Notwithstanding paragraph 1, a Party may, in accordance with its domestic laws, rules and regulations, waive the requirement to present an origin declaration, and grant preferential tariff treatment.

6. An importer who has been granted preferential tariff treatment must keep the origin declaration and other relevant documents for three years after the date on which preferential tariff treatment was granted, or longer if required by the domestic laws, rules and regulations of the importing Party.

Article 16

Importation by Instalments

Where, at the request of an importer and on the conditions laid down by the customs authorities of the importing Party, dismantled or non-assembled goods within the meaning of General Rule 2(a) are imported by instalments, a single origin declaration must be submitted to the customs authorities upon importation of the first instalments.

Article 17

Cooperation of Exporters and Importers with Customs Authorities

1. Exporters and importers benefitting from the Agreement must, within the framework of the Agreement and subject to the domestic laws, rules and regulations of a Party, cooperate with the customs authority of that Party and submit, at its request, supporting documents regarding the fulfilment of the requirements of this Annex.

2. An exporter who has completed an origin declaration must:

- (a) upon request of the customs authority of the exporting Party, submit the documents referred to in paragraph 5 of Article 13 to that authority, which may, at any time, carry out inspections and verify the exporters or the producer's accounts and take other appropriate measures; and
- (b) when becoming aware of or having reason to believe that an origin declaration contains incorrect information, immediately notify the importer and the customs authority of the exporting Party of any change affecting the originating status of the goods covered by that origin declaration.

3. An importer who has requested or has been granted preferential tariff treatment must:

- (a) upon request of the customs authority of the importing Party, submit the documents referred to in paragraph 3 of Article 12 to that authority; and
- (b) when becoming aware of or having reason to believe that the origin declaration contains incorrect information, immediately notify the customs authorities of the importing Party of any change affecting the originating status of the goods covered by an origin declaration.

Article 18

Denial of Preferential Treatment

1. The importing Party may deny preferential tariff treatment or recover unpaid customs duties in accordance with its domestic laws, rules and regulations where goods do not meet the requirements of this Annex or where the importer or exporter fails to demonstrate compliance with the relevant requirements.
2. A typographical error in the origin declaration shall not invalidate this document if it is duly established that this document does in fact correspond to the imported goods.

SECTION VI

ADMINISTRATIVE COOPERATION

Article 19

Verification of Origin Declarations

1. The customs authority of the exporting Party shall carry out verifications of origin declarations on request of the importing Party.
2. The verification request may question the authenticity of the document and the accuracy of the information contained therein, including the originating status of the goods concerned or the fulfilment of other requirements of this Annex. It shall identify the reasons for the inquiry and include a copy of the origin declaration and, if appropriate, any other document or information giving reason to believe that the origin declaration could be invalid.
3. The importing Party shall submit the verification request to the exporting Party within 36 months from the completion of the origin declaration. The exporting Party is not obliged to conduct verifications based on verification requests received after that deadline.
4. The customs authority of the importing Party may, subject to its domestic laws, rules and regulations, suspend preferential tariff treatment to goods covered by an origin

declaration until the verification procedure has been finalised. Nonetheless, the goods shall be released, subject to domestic laws, rules and regulations, provided that the goods are not held because of an import prohibition, or restriction and that there is no suspicion of fraud.

5. The customs authority of the exporting Party may request evidence, carry out inspections at the exporter's or producer's premises, check the exporter's and the producer's accounts and take other appropriate measures to verify compliance with this Annex.

6. The requesting Party shall be informed of the results and findings of the verification within six months from the date of the verification request. If the requesting Party receives no reply within that period, or if the reply does not clearly state whether the goods are originating or whether the origin declaration is valid, the requesting Party may deny preferential tariff treatment to the consignment covered by the origin declaration in question.

7. Where the requested Party is unable to meet the deadline referred to in paragraph 6 due to circumstances beyond the control of its customs authority, it shall inform the requesting Party in writing prior to the deadline. The requested Party shall extend the deadline by another six months.

Article 20

Notifications and Cooperation

1. The Parties shall provide each other, through the EFTA Secretariat, with:
 - (a) the addresses of the customs authorities of the Parties responsible for verifications referred to in Article 19 and the addresses of the relevant authorities for other issues related to the implementation or application of this Annex; and
 - (b) information on the interpretation, application and administration of this Annex, where needed.
2. The Parties shall make available the information on authorisation numbers allocated to Approved Exporters, pursuant to Article 14.
3. The Parties shall endeavour to resolve technical matters related to the interpretation, the implementation or application of this Annex, to the extent possible, through direct consultations between the customs authorities referred to in subparagraph (1) (a) or in the Sub-Committee on Trade in Goods. If the matters remain unresolved, they may be submitted to the Joint Committee for resolution.

Article 21

Confidentiality

Any information which is by nature confidential or which is provided on a confidential basis shall not be disclosed by the Parties' authorities without the explicit permission of the person or authority providing the information.

SECTION VII

FINAL PROVISIONS

Article 22

Penalties

Each Party shall ensure, in accordance with its domestic laws, rules and regulations that appropriate penalties, sanctions or other measures are imposed for violations of the those laws, rules and regulations related to this Annex.

Article 23

Transitional Provisions for Goods in Transit or Storage

The provisions of this Agreement may be applied to goods, which, on the date of entry into force of this Agreement, are either in transit or in temporary storage in a customs warehouse or free zone under customs control. For such goods, an origin declaration may be completed retrospectively up to six months after the entry into force of this Agreement, provided that the provisions of this Annex and in particular Article 12 have been fulfilled.

Article 24

Review

Unless otherwise agreed, the Parties shall review this Annex and the Appendix five years from the entry into force of the Agreement.

APPENDIX TO ANNEX I
PRODUCT SPECIFIC RULES

Interpretative Notes

1. The first column of the list contains chapters, headings or subheadings and the second column contains the description of the goods. For each entry in the first two columns, one or two rules are specified in columns 3 and 4. If the HS code in column 1 is preceded by an “ex”, the rules in column 3 or 4 shall apply only to the part of that chapter, heading or subheading described in column 2. For an entry in the first two columns where a rule is specified in both columns 3 and 4, either one may be applied. If no origin rule is given in column 4, only the rule set out in column 3 shall be applied.
2. Pursuant to subparagraph (b) of Article 2 (General Requirements) of Annex I (Rules of Origin), the product specific rules may be fulfilled by operations in different companies, provided the working or processing takes place within the territory of a Party and fulfils the requirements of the Annex.
3. A product specific rule set out in this Appendix represents the minimum working or processing required to be carried out on non-originating materials for the final goods to obtain originating status. Working or processing exceeding that required by the rule for those goods shall also confer originating status.
4. If a product specific rule specifies that goods may be produced from more than one material, none, one or more materials may be used. It does not require that all of those materials be used.
5. If a product specific rule specifies that goods must be manufactured from a particular material, the rule does not prevent the use of additional materials.
6. If a product specific rule excludes the use of materials classified in certain chapters, headings, or subheadings such excluded materials, if used, must be originating for the goods to qualify as originating.
7. If goods, which have acquired originating status by fulfilling the product specific rule are used as materials in the manufacture of other goods, in determining the origin of the final goods, the rules applicable to the final goods do not apply to those materials. No account shall be taken of the non-originating components of those materials.
8. If the product specific rule provides that “Manufacture from non-originating materials of any heading”, materials of any heading, even materials of the same description and heading as that of the final goods may be used, provided that the process goes beyond minimal operations set out in Annex I (Rules of Origin) and subject to any specific limitations which may also be contained in the rule.

9. The product specific rules in the list will be used to determine origin to qualify for preferential treatment subject to other parts of the Agreement, e.g. tariff commitments on agricultural and non-agricultural products.

10. If the product specific rule provides that “Manufacture in which the value of all non-originating materials used does not exceed X% of the ex-works price of the product,” no change in tariff classification is required. The value criterion shall be computed as follows: value criterion = $\{(\text{PH-EFTA Material Cost} + \text{Direct Labour Cost} + \text{Overhead Cost} + \text{Other Costs} + \text{Profit}) / \text{Ex Works Price}\} * 100\%$ or value criterion = $\{(\text{Ex Works Price} - \text{Value of Non-Originating Material}) / \text{Ex Works Price}\} * 100\%$.

List

HS Code	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 animals of Chapter 1 shall be wholly obtained	
ex Chapter 2	Meat and edible meat offal; except for:	Manufacture in which all materials of Chapters 1 and 2 used are wholly obtained	
ex 0210.20	Dried beef	Manufacture from non-originating 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 materials of Chapter 3 used are wholly obtained	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture from non-originating materials of any heading, except that of the product	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture from non-originating 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 materials of Chapter 4 used are wholly obtained	
Chapter 5	Products of animal origin, not elsewhere specified or included	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all materials of Chapter 6 used are wholly obtained	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which all materials of Chapter 8 used are wholly obtained	
Chapter 9	Coffee, tea, maté and spices;	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product	
Chapter 10	Cereals	Manufacture in which all materials of Chapter 10 used are wholly obtained	

¹ This rule shall be applied only between the Philippines and Switzerland.

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
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 non-originating materials of any Chapter, except from Chapter 11	
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes	Manufacture from non-originating materials of any Chapter, except from Chapters 7 and 11	
11.08	Starches; inulin	Manufacture from non-originating materials of any Chapter except from Chapter 11 and all kinds of potatoes of Chapter 7	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all materials of Chapter 12 used are wholly obtained	
ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts; except for:	Manufacture in which all materials used are wholly obtained	
1302.31/39	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products - Agar-agar - other mucilages and thickeners, whether or not modified, not derived from locust beans, locust bean seeds or guar seeds	Manufacture from non-originating materials of any Chapter, except from Chapter 13 Manufacture from non-originating materials of any Chapter, except from Chapter 13	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all materials used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from non-originating materials of any heading, except that of the product	
ex 15.07 to ex 15.15	Vegetable oils and their fractions - Sunflower-seed, rape or colza oil and fractions thereof, whether or not refined, but not chemically modified.	Manufacture in which all vegetable materials used are wholly obtained	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
1511.90	- Solid fractions Palm oil (other than crude oil) and its fractions, whether or not refined, but not chemically modified, other	Manufacture from other non-originating materials of headings 15.07 to 15.15 Manufacture from non-originating materials of any subheading, except that of the product	
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	Manufacture in which all vegetable materials 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 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 materials of Chapters 2 and 4 used are wholly obtained, and - all vegetable materials used are wholly obtained. However, non-originating materials of headings 15.07 to 15.11 and 15.13 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from non-originating materials of any Chapter, except from Chapter 16	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from non-originating materials of any heading, except that of the product	
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture in which all materials 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		
17.03	- Chemically-pure maltose and fructose Molasses resulting from the extraction or refining of sugar	Manufacture from non-originating materials of any heading Manufacture in which all materials used are wholly obtained	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 18	Cocoa and cocoa preparations; except for:	Manufacture from non-originating materials of any heading, except that of the product	
18.01	Cocoa beans, whole or broken, raw or roasted	Manufacture in which all materials used are wholly obtained	
18.02	Cocoa shells, husks, skins and other cocoa waste	Manufacture in which all materials used are wholly obtained	
ex Chapter 19	Preparations of cereals, flour, starch or milk; pastry cooks' products; except for:	Manufacture from non-originating materials of any heading, except that of the product	
ex 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 more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture from non-originating materials of any heading, except that of the product, in which the weight of the non-originating materials of Chapters 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 non-originating 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 non-originating materials of any heading, except that of the product, and in which the weight of the non-originating materials of headings 11.01 to 11.08 does not exceed 20 % of the weight of the final product. However, durum wheat, rice and Zea indurata maize and their derivatives may be used	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from non-originating materials of any heading, except that of the product	
ex Chapter 21	Miscellaneous edible preparations; except for	Manufacture from non-originating materials of any heading, except that of the product	
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Sauces and preparations therefor; mixed condiments and mixed seasonings</p> <p>- Mustard flour and meal and prepared mustard</p>	<p>Manufacture from non-originating materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from non-originating materials of any heading</p>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture from non-originating materials of any heading, except that of the product	
2201.10	Mineral waters and aerated waters	Manufacture in which all materials used are wholly obtained	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from non-originating materials of any heading, except that of the product	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from non-originating materials of any heading, except that of the product	
24.01	Unmanufactured tobacco; tobacco refuse	Manufacture in which all materials used are wholly obtained	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from non-originating materials of any heading, except that of the product and from subheading 2403.19	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product	
Chapter 26	Ores, slag and ash	Manufacture in which all materials used are wholly obtained	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
2710.91	Waste oils		
	- containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	Manufacture in which all materials used are wholly obtained	
2710.99	- other	Manufacture in which all materials used are wholly obtained	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from non-originating materials of any heading	
2844.50	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	Manufacture in which all materials used are wholly obtained	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 29	Organic chemicals; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
29.01	Acyclic hydrocarbons	Manufacture from non-originating materials of any Chapter, except from Chapter 29	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
29.02	Cyclic hydrocarbons	Manufacture from non-originating materials of any Chapter, except from Chapter 29	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from non-originating materials of any heading	
3006.92	Waste pharmaceuticals	Manufacture in which all materials used are wholly obtained	
Chapter 31	Fertilisers	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from non-originating materials of any heading	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter	Manufacture in which all materials used are wholly obtained	
ex Chapter 39	Plastics and articles thereof; except for:	Manufacture from non-originating materials of any subheading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
39.15	Waste, parings and scrap, of plastics	Manufacture in which all materials used are wholly obtained	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip	Manufacture in which all materials used are wholly obtained	
40.03	Reclaimed rubber in primary forms or in plates, sheets or strip	Manufacture in which all materials used are wholly obtained	
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom	Manufacture in which all materials used are wholly obtained	
ex 40.12	Retreaded or used pneumatic tyres of rubber	Manufacture from non-originating materials of any other heading, except that of the product and from heading 40.11	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
4115.20	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	Manufacture in which all materials used are wholly obtained	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	Manufacture from non-originating materials of any Chapter, except from Chapter 42	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 43	Furskins and artificial fur; manufactures thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 44	Wood and articles of wood; wood charcoal	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 45	Cork and articles of cork	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	Manufacture from non-originating materials of any heading, except that of the product	
ex Chapter 50	Silk; except for:	Manufacture from non-originating materials of any heading	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	Manufacture in which all materials used are wholly obtained	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from non-originating materials of any heading	
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	Manufacture in which all materials used are wholly obtained	
ex Chapter 52	Cotton; except for:	Manufacture from non-originating materials of any heading	
52.02	Cotton waste (including yarn waste and garnetted stock)	Manufacture in which all materials used are wholly obtained	
Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	Manufacture from non-originating materials of any heading	
Chapter 54	Man-made filaments; strip and the like of man-made textile materials	Manufacture from non-originating materials of any heading	
ex Chapter 55	Man-made staple fibres; except for:	Manufacture from non-originating materials of any heading	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres	Manufacture in which all materials used are wholly obtained	
Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	Manufacture from non-originating materials of any heading	
Chapter 57	Carpets and other textile floor coverings	Manufacture from non-originating materials of any heading	
Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	Manufacture from non-originating materials of any heading	
Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Manufacture from non-originating materials of any heading	
Chapter 60	Knitted or crocheted fabrics	Manufacture from non-originating materials of any heading	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from non-originating materials of any heading	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	Manufacture from non-originating materials of any heading	
Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	Manufacture from non-originating materials of any heading	
Chapter 64	Footwear, gaiters and the like; parts of such articles	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 65	Headgear and parts thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	Manufacture from non-originating materials of any heading, except that of the product	
Chapter 69	Ceramic products	Manufacture from non-originating materials of any heading, except that of the product	

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 70	Glass and glassware; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex 70.01	Cullet and other waste and scrap of glass	Manufacture in which all materials used are wholly obtained	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from non-originating materials of any subheading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport	Manufacture in which all materials used are wholly obtained	
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form	Manufacture from non-originating materials of any heading	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form	Manufacture from non-originating materials of any heading	
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form	Manufacture from non-originating materials of any heading	
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.15	Other articles of precious metal or of metal clad with precious metal	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
7117.90	Other cuff links and studs	Manufacture from non-originating materials of any Chapter, except from Chapter 71	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
71.18	Coin	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms	Manufacture in which all materials used are wholly obtained	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel	Manufacture in which all materials used are wholly obtained	
Chapter 73	Articles of iron or steel	Manufacture from non-originating materials of any Chapter, except from Chapter 73	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
74.01	Copper mattes; cement copper (precipitated copper)	Manufacture from non-originating materials of any Chapter, except from Chapter 74	
74.04	Copper waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy	Manufacture from non-originating materials of any Chapter, except from Chapter 75	
75.03	Nickel waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
76.01	Unwrought aluminium	Manufacture from non-originating materials of any subheading, except that of the product	
76.02	Aluminium waste and scrap	Manufacture in which all materials used are wholly obtained	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
78.01	Unwrought lead	Manufacture from non-originating materials of any subheading, except that of the product	
78.02	Lead waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
79.01	Unwrought zinc	Manufacture from non-originating materials of any subheading, except that of the product	
79.02	Zinc waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
80.01	Unwrought tin	Manufacture from non-originating materials of any subheading, except that of the product	
80.02	Tin waste and scrap	Manufacture in which all materials used are wholly obtained	
ex Chapter 81	Other base metals; cermets; articles thereof; except for:	Manufacture from non-originating materials of any heading	
8101.97	Waste and scrap of tungsten	Manufacture in which all materials used are wholly obtained	
8102.97	Waste and scrap of molybdenum	Manufacture in which all materials used are wholly obtained	
8103.30	Waste and scrap of tantalum	Manufacture in which all materials used are wholly obtained	
8104.20	Waste and scrap of magnesium	Manufacture in which all materials used are wholly obtained	
8105.30	Waste and scrap of cobalt	Manufacture in which all materials used are wholly obtained	
8107.30	Waste and scrap of cadmium	Manufacture in which all materials used are wholly obtained	
8108.30	Waste and scrap of titanium	Manufacture in which all materials used are wholly obtained	
8109.30	Waste and scrap of zirconium	Manufacture in which all materials used are wholly obtained	
8110.20	Waste and scrap of antimony	Manufacture in which all materials used are wholly obtained	
8112.13	Waste and scrap of - beryllium,	Manufacture in which all materials used are wholly obtained	
8112.22	- chromium,		
8112.52	- thallium		
Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	Manufacture from non-originating materials of any Chapter, except from Chapter 82	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 83	Miscellaneous articles of base metal	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture from non-originating materials of any heading	
8507.10/20	Electric accumulators, including separators therefor, whether or not rectangular (including square)		
	-Lead-acid, of a kind used for starting piston engines	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
	-Other lead-acid accumulators	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8507.90	Parts of electric accumulators, including separators therefor, whether or not rectangular (including square)	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8511.50	Other generators	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
	Electrical lighting or signalling equipment (excluding articles of heading 8539), windscreen wipers, defrosters and demisters, of a kind used for cycles (other than bicycles) or motor vehicles		
8512.20	- other lighting or visual signalling equipment	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8512.30	- sound signalling equipment	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
8512.40	- windscreen wipers, defrosters and demisters Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8544.11	- winding wire, of copper	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8544.20	- co-axial cable and other co-axial electric conductors	Manufacture from non-originating materials of any heading except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
8548.10	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	Manufacture in which all materials used are wholly obtained	
Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 88	Aircraft, spacecraft, and parts thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from non-originating materials of any Chapter, except from Chapter 89	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product

HS Code	Description of Product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	or (4)
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all non-originating materials used does not exceed 40 % of the ex-works price of the product. ² Manufacture from non-originating materials of any heading, except that of the product. ³	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture from non-originating materials of any Chapter, except from Chapter 94	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from non-originating materials of any heading, except that of the product	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 96	Miscellaneous manufactured articles	Manufacture from non-originating materials of any Chapter, except from Chapter 96	Manufacture in which the value of all non-originating materials used does not exceed 65% of the ex-works price of the product
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from non-originating materials of any heading, except that of the product	

² This rule shall be applied only between the Philippines and Switzerland.

³ This rule shall not be applied between the Philippines and Switzerland.

ANNEX II

REFERRED TO IN ARTICLE 2.1

PRODUCT COVERAGE OF NON-AGRICULTURAL PRODUCTS

ANNEX II

REFERRED TO IN ARTICLE 2.1

PRODUCT COVERAGE OF NON-AGRICULTURAL PRODUCTS

1. For EFTA, Chapter 2 (Trade in Non-Agricultural Products) shall cover the following goods:

(a) Fish and other marine products defined as:

HS Code	Description of Goods
02.08 ex 0208.40	Other meat and edible meat offal, fresh, chilled or frozen. - 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): -- Of whales
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates.
05.11 0511.91	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption. - Other: -- Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
15.16 ex 1516.10	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared. - Animal fats and oils and their fractions: -- Obtained entirely from fish or marine mammals
16.03 ex 1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates. - Extracts and juices of meat of whale, fish or crustaceans, molluscs or other aquatic invertebrates
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.
16.05	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.
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.

HS Code	Description of Goods
ex 2301.10	- Flours, meals and pellets, of meat or meat offal; greaves:
2301.20	- - Of whales - Flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates
23.09 ex 2309.90	Preparations of a kind used in animal feeding. - Other: - - Fish solubles

Notwithstanding the above, for Switzerland, the following products shall fall within the scope of Chapter 3 (Trade in Agricultural Products).

HS Code	Description of Goods
ex 0208.40, ex 1603.00 and ex 2301.10	Of whales
ex 0511.91	Feedingstuffs for production animals
ex 15.04 and ex 1516.10	Fats and oils for human consumption or products derived from species protected under the Convention on International Trade in Endangered Species of Wild Fauna and Flora
ex 2301.20 and ex 2309.90	Feedingstuffs for production animals

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

HS Code	Description of Goods	Parties
35.01	Casein, caseinates and other casein derivatives; casein glues.	Norway Switzerland
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 Switzerland
3502.19	-- Other	Norway Switzerland
3502.20	- Milk albumin, including concentrates of two or more whey proteins	Norway

HS Code	Description of Goods	Parties
3502.90	- Other	Norway
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 Switzerland
ex 3505.20	- Glues, for animal feeding	Switzerland
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	Switzerland
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 Switzerland
ex 3823.12	-- Oleic acid, for animal feeding	Norway Switzerland
ex 3823.13	-- Tall oil fatty acids, for animal feeding	Norway
ex 3823.19	-- Other, for animal feeding	Norway Switzerland
ex 3823.70	- Industrial fatty alcohols, for animal feeding	Norway

2. For the Philippines, Chapter 2 (Trade in Non-Agricultural Products) shall cover following goods:

(a) Fish and other marine products defined as:

HS Code	Description of Goods
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates
0511.91.00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.

HS Code	Description of Goods
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.
2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates.

(b) Chapters 25 to 97.

ANNEX III

REFERRED TO IN ARTICLE 2.3

**SCHEDULE OF TARIFF COMMITMENTS OF THE PHILIPPINES ON
NON-AGRICULTURAL PRODUCTS ORIGINATING IN THE EFTA
STATES**

ANNEX III

REFERRED TO IN ARTICLE 2.3

SCHEDULE OF TARIFF COMMITMENTS OF THE PHILIPPINES ON NON- AGRICULTURAL PRODUCTS ORIGINATING IN THE EFTA STATES

General Notes

1. For the purposes of this Annex:
 - (a) Columns 1 and 2 refer to the national tariff lines of the Philippines and their corresponding descriptions as of 1 January 2015 in accordance with the ASEAN Harmonized Tariff Nomenclature (AHTN) 2012;
 - (b) Column 3 refers to the applied most favoured nation (MFN) rates of duty in effect on 1 January 2015 in accordance with the Tariff and Customs Code of the Philippines (TCCP); and
 - (c) Columns 4 to 13 refer to the yearly tariff commitments.
2. Tariff commitments for year one under Column 4 shall be implemented on the date of entry into force of this Agreement. Subsequent reductions shall take place on 1 January of each following year.
3. For a Party for which this Agreement enters into force at a later date, the applied rate shall be at the level specified in that Party's schedule of tariff commitments as if there was no delay in the entry into force.
4. At the time of importation, the lower duty between the MFN rate and the applicable duty set out in this Annex shall prevail.
5. The tariff lines identified with an asterisk (*) in this Annex shall be reviewed three years after the entry into force of this Agreement.

[illegible]

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0302.39.00	- - Other	5	4	3	3	2	1	0	0	0	0	0
0302.42.00	- - Anchovies (<i>Engraulis</i> spp.)	10	X	X	X	X	X	X	X	X	X	X
0302.43.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.) brisling or sprats (<i>Sprattus sprattus</i>)	5	X	X	X	X	X	X	X	X	X	X
0302.45.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0302.46.00	- - Cobia (<i>Rachycentron canadum</i>)	10	8	7	5	3	2	0	0	0	0	0
0302.47.00	- - Swordfish (<i>Xiphias gladius</i>)	10	X	X	X	X	X	X	X	X	X	X
0302.54.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0302.55.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	10	8	7	5	3	2	0	0	0	0	0
0302.56.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10	8	7	5	3	2	0	0	0	0	0
0302.59.00	- - Other	10	8	7	5	3	2	0	0	0	0	0
0302.71.00	- - Tilapias (<i>Oreochromis</i> spp.)	10	X	X	X	X	X	X	X	X	X	X
0302.72.10	- - - Yellowtail catfish (<i>Pangasius pangasius</i>)	10	8	7	5	3	2	0	0	0	0	0
0302.72.90	- - - Other	10	8	7	5	3	2	0	0	0	0	0
0302.73.10	- - - Mrigal (<i>Cirrhinus cirrhosus</i>)	10	8	7	5	3	2	0	0	0	0	0
0302.73.90	- - - Other	10	8	7	5	3	2	0	0	0	0	0
0302.74.00	- - Eels (<i>Anguilla</i> spp.)	7	X	X	X	X	X	X	X	X	X	X
0302.79.00	- - Other	10	8	7	5	3	2	0	0	0	0	0
0302.81.00	- - Dogfish and other sharks	7	X	X	X	X	X	X	X	X	X	X
0302.82.00	- - Rays and skates (<i>Rajidae</i>)	10	8	7	5	3	2	0	0	0	0	0
0302.83.00	- - Toothfish (<i>Dissostichus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0302.84.00	- - Seabass (<i>Dicentrarchus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0302.85.00	- - Seabream (<i>Sparidae</i>)	10	8	7	5	3	2	0	0	0	0	0
0302.89.12	- - - - Longfin mojarra (<i>Pentapodon longimanus</i>)	10	8	7	5	3	2	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0302.89.13	- - - - Bluntnose lizardfish (Trachinocephalus myops)	10	8	7	5	3	2	0	0	0	0	0
0302.89.14	- - - - Savalaihairtails (Lepturacanthussavala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahiaanea)	10	8	7	5	3	2	0	0	0	0	0
0302.89.15	- - - - Indian mackerel (Rastrelliger kanagurta) and island mackerel (Rastrelliger faughni)	10	8	7	5	3	2	0	0	0	0	0
0302.89.16	- - - - Torpedo scads (Megalaspidiscordyla), spotted sicklefish (Drepanepunctata) and great barracudas (Sphyraena barracuda)	10	8	7	5	3	2	0	0	0	0	0
0302.89.17	- - - - Silver pomfrets (Pampus argenteus) and black pomfrets (Parastromatus niger)	10	8	7	5	3	2	0	0	0	0	0
0302.89.18	- - - - Mangrove red snappers (Lutjanus argentimaculatus)	10	8	7	5	3	2	0	0	0	0	0
0302.89.19	- - - - Other	10	8	7	5	3	2	0	0	0	0	0
0302.89.22	- - - - Rohu (Labeorohita), catla (Catlacatla) and swamp barb (Puntius chola)	10	8	7	5	3	2	0	0	0	0	0
0302.89.24	- - - - Snakeskin gourami (Trichogaster pectoralis)	10	8	7	5	3	2	0	0	0	0	0
0302.89.26	- - - - Indian threadfins (Polynemus indicus) and silver grunts (pomadasys argenteus)	10	8	7	5	3	2	0	0	0	0	0
0302.89.27	- - - - Hilsa shad (Tenulosailisha)	10	8	7	5	3	2	0	0	0	0	0
0302.89.28	- - - - Wallago (Wallago attu) and giant river-catfish (Sperataseenghala)	10	8	7	5	3	2	0	0	0	0	0
0302.89.29	- - - - Other	10	8	7	5	3	2	0	0	0	0	0
0303.11.00	- - Sockeye salmon (red salmon) (Oncorhynchus nerka)	7	6	5	4	2	1	0	0	0	0	0
0303.23.00	- - Tilapias (Oreochromis spp.)	10	X	X	X	X	X	X	X	X	X	X
0303.24.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	10	X	X	X	X	X	X	X	X	X	X
0303.25.00	- - Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idella, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	X	X	X	X	X	X	X	X	X	X
0303.26.00	- - Eels (Anguilla spp.)	7	X	X	X	X	X	X	X	X	X	X
0303.29.00	- - Other	10	8	7	5	3	2	0	0	0	0	0
0303.33.00	- - Sole (Solea spp.)	7	6	5	4	2	1	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0303.34.00	- - Turbots (<i>Psetta maxima</i>)	10	8	7	5	3	2	0	0	0	0	0
0303.39.00	- - Other	10	8	7	5	3	2	0	0	0	0	0
0303.41.00	- - Albacore or longfinned tunas (<i>Thunnusalalunga</i>)	5	X	X	X	X	X	X	X	X	X	X
0303.42.00	- - Yellowfin tunas (<i>Thunnusalbacares</i>)	5	X	X	X	X	X	X	X	X	X	X
0303.43.00	- - Skipjack or stripe-bellied bonito	5	X	X	X	X	X	X	X	X	X	X
0303.44.00	- - Bigeye tunas (<i>Thunnusobesus</i>)	5	X	X	X	X	X	X	X	X	X	X
0303.45.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnusthynnus</i> , <i>Thunnusorientalis</i>)	5	4	3	3	2	1	0	0	0	0	0
0303.46.00	- - Southern bluefin tunas (<i>Thunnusmaccoyii</i>)	5	X	X	X	X	X	X	X	X	X	X
0303.49.00	- - Other	5	4	3	3	2	1	0	0	0	0	0
0303.55.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0303.56.00	- - Cobia (<i>Rachycentroncanadum</i>)	10	8	7	5	3	2	0	0	0	0	0
0303.57.00	- - Swordfish (<i>Xiphias gladius</i>)	10	X	X	X	X	X	X	X	X	X	X
0303.66.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	7	6	5	4	2	1	0	0	0	0	0
0303.67.00	- - Alaska Pollack (<i>Theragachalcogramma</i>)	10	8	7	5	3	2	0	0	0	0	0
0303.68.00	- - Blue whittings (<i>Micromesistiuspoutassou</i> , <i>Micromesistiusaustralis</i>)	10	8	7	5	3	2	0	0	0	0	0
0303.69.00	- - Other	10	8	7	5	3	2	0	0	0	0	0
0303.81.00	- - Dogfish and other sharks	7	X	X	X	X	X	X	X	X	X	X
0303.82.00	- - Rays and skates (<i>Rajidae</i>)	10	8	7	5	3	2	0	0	0	0	0
0303.83.00	- - Toothfish (<i>Dissostichus</i> spp.)	10	8	7	5	3	2	0	0	0	0	0
0303.89.12	- - - - Longfin mojarra (<i>Pentapriionlongimanus</i>)	10	8	7	5	3	2	0	0	0	0	0
0303.89.13	- - - - Bluntnose lizardfish (<i>Trachinocephalusmyops</i>)	10	8	7	5	3	2	0	0	0	0	0
0303.89.14	- - - - Savalaihairtails (<i>Lepturacanthussavala</i>), Belanger's croakers (<i>Johniusbelangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahiaanea</i>)	10	8	7	5	3	2	0	0	0	0	0

[illegible]

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0304.62.00	- - Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	7	X	X	X	X	X	X	X	X	X	X
0304.63.00	- - Nile Perch (Latesniloticus)	7	X	X	X	X	X	X	X	X	X	X
0304.69.00	- - Other	7	6	5	4	2	1	0	0	0	0	0
0304.75.00	- - Alaska Pollack (Theragachalcogramma)	7	6	5	4	2	1	0	0	0	0	0
0304.84.00	- - Swordfish (Xiphias gladius)	7	X	X	X	X	X	X	X	X	X	X
0304.85.00	- - Toothfish (Dissostichus spp.)	7	6	5	4	2	1	0	0	0	0	0
0304.87.00	- - Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis)	7	X	X	X	X	X	X	X	X	X	X
0304.91.00	- - Swordfish (Xiphias gladius)	7	6	5	4	2	1	0	0	0	0	0
0304.92.00	- - Toothfish (Dissostichus spp.)	7	6	5	4	2	1	0	0	0	0	0
0304.93.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idella, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Latesniloticus) and snakeheads (Channa spp.)	7	X	X	X	X	X	X	X	X	X	X
0304.94.00	- - Alaska Pollack (Theragachalcogramma)	7	6	5	4	2	1	0	0	0	0	0
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	10	8	7	5	3	2	0	0	0	0	0
0305.20.10	- - Of freshwater fish, dried, salted or in brine	10	8	7	5	3	2	0	0	0	0	0
0305.20.90	- - Other	10	8	7	5	3	2	0	0	0	0	0
0305.31.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idella, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Latesniloticus) and snakeheads (Channa spp.)	15	X	X	X	X	X	X	X	X	X	X
0305.32.00	- - Fish of the families Bregmaceridae, Euclichthyidae, Gadidae, Macrouridae, Melanoidae, Merlucciidae, Moridae and Muraenolepididae	15	13	10	8	5	3	0	0	0	0	0

[illegible]

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0305.64.00	-- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> carpio, <i>Carassius</i> carassius, <i>Ctenopharyngodonidellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodonpiceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Latesniloticus</i>) and snakeheads (<i>Channa</i> spp.)	15	X	X	X	X	X	X	X	X	X	X
0305.69.10	--- Marine fish	15	13	10	8	5	3	0	0	0	0	0
0305.69.90	--- Other	15	13	10	8	5	3	0	0	0	0	0
0305.71.00	-- Shark fins	15	13	10	8	5	3	0	0	0	0	0
0305.72.10B	---- Of Pacific salmon (<i>Oncorhynchus</i> nerka, <i>Oncorhynchus</i> gorbuscha, <i>Oncorhynchus</i> keta, <i>Oncorhynchus</i> schawytscha, <i>Oncorhynchus</i> kisutch, <i>Oncorhynchus</i> masou and <i>Oncorhynchus</i> rhodurus), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>), smoked; herrings (<i>Clupea</i> harengus, <i>Clupea</i> pallasii), smoked, in brine, salted but not dried or smoked; cod (<i>Gadus</i> morhua, <i>Gadus</i> ogac, <i>Gadus</i> macrocephalus), dried, whether or not salted but not smoked	10	8	7	5	3	2	0	0	0	0	0
0305.72.10C	---- Other	15	13	10	8	5	3	0	0	0	0	0
0305.72.90A	---- Of Pacific salmon (<i>Oncorhynchus</i> nerka, <i>Oncorhynchus</i> gorbuscha, <i>Oncorhynchus</i> keta, <i>Oncorhynchus</i> schawytscha, <i>Oncorhynchus</i> kisutch, <i>Oncorhynchus</i> masou and <i>Oncorhynchus</i> rhodurus), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>), smoked; herrings (<i>Clupea</i> harengus, <i>Clupea</i> pallasii), smoked, in brine, salted but not dried or smoked; cod (<i>Gadus</i> morhua, <i>Gadus</i> ogac, <i>Gadus</i> macrocephalus), dried, whether or not salted but not smoked	10	8	7	5	3	2	0	0	0	0	0
0305.72.90B	---- Other	15	13	10	8	5	3	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0305.79.00A	----- Of Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Huchohucho</i>), smoked; herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), smoked, in brine, salted but not dried or smoked; cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>), dried, whether or not salted but not smoked	10	8	7	5	3	2	0	0	0	0	0
0305.79.00B	----- Other	15	13	10	8	5	3	0	0	0	0	0
0306.11.00A	--- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.12.00A	--- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.14.10	--- Soft shell crabs	15	13	10	8	5	3	0	0	0	0	0
0306.14.90	--- Other	15	13	10	8	5	3	0	0	0	0	0
0306.15.00	-- Norway lobsters (<i>Nephrops norvegicus</i>)	10	8	7	5	3	2	0	0	0	0	0
0306.16.00	-- Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	15	13	10	8	5	3	0	0	0	0	0
0306.17.10	--- Giant tiger prawns (<i>Penaeus monodon</i>)	15	X	X	X	X	X	X	X	X	X	X
0306.17.20	--- Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	15	X	X	X	X	X	X	X	X	X	X
0306.17.30	--- Giant river prawns (<i>Macrobrachium rosenbergii</i>)	15	X	X	X	X	X	X	X	X	X	X
0306.17.90	--- Other	15	13	10	8	5	3	0	0	0	0	0
0306.19.00	-- Other, including flours, meals and pellets of crustaceans, fit for human consumption	10	8	7	5	3	2	0	0	0	0	0
0306.21.10	--- Breeding	5	4	3	3	2	1	0	0	0	0	0
0306.21.20	--- Other, live	5	4	3	3	2	1	0	0	0	0	0
0306.21.30	--- Fresh or chilled	5	4	3	3	2	1	0	0	0	0	0
0306.21.91A	----- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.21.91B	----- Other	5	4	3	3	2	1	0	0	0	0	0
0306.21.99A	----- Smoked	10	8	7	5	3	2	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0306.21.99B	----- Other	5	4	3	3	2	1	0	0	0	0	0
0306.22.91A	----- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.22.99A	----- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.24.10	--- Live	15	13	10	8	5	3	0	0	0	0	0
0306.24.20	--- Fresh or chilled	15	13	10	8	5	3	0	0	0	0	0
0306.24.91	---- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
0306.24.99	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.25.00A	--- Smoked	10	8	7	5	3	2	0	0	0	0	0
0306.26.10	--- Breeding	15	13	10	8	5	3	0	0	0	0	0
0306.26.20	--- Other, live	15	13	10	8	5	3	0	0	0	0	0
0306.26.30	--- Fresh or chilled	15	13	10	8	5	3	0	0	0	0	0
0306.26.41	---- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
0306.26.49	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.26.91	---- In airtight containers	15	13	10	8	5	3	0	0	0	0	0
0306.26.99	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.27.11	---- Giant tiger prawns (Penaeus monodon)	15	X	X	X	X	X	X	X	X	X	X
0306.27.12	---- Whiteleg shrimps (Litopenaeusvannamei)	15	X	X	X	X	X	X	X	X	X	X
0306.27.19	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.27.21	---- Giant tiger prawns (Penaeus monodon)	15	X	X	X	X	X	X	X	X	X	X
0306.27.22	---- Whiteleg shrimps (Litopenaeusvannamei)	15	X	X	X	X	X	X	X	X	X	X
0306.27.29	---- Other	15	13	10	8	5	3	0	0	0	0	0
0306.27.31	---- Giant tiger prawns (Penaeus monodon)	15	X	X	X	X	X	X	X	X	X	X
0306.27.32	---- Whiteleg shrimps (Litopenaeusvannamei)	15	X	X	X	X	X	X	X	X	X	X
0306.27.39	---- Other	15	13	10	8	5	3	0	0	0	0	0

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AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0307.59.10	- - - Frozen	3	X	X	X	X	X	X	X	X	X	X
0307.59.20	- - - Frozen	3	X	X	X	X	X	X	X	X	X	X
0307.59.30	- - - Smoked	10	X	X	X	X	X	X	X	X	X	X
0307.60.10	- - Live	10	8	7	5	3	2	0	0	0	0	0
0307.60.20	- - Fresh, chilled or frozen	10	8	7	5	3	2	0	0	0	0	0
0307.60.30	- - Dried, salted or in brine; smoked	10	8	7	5	3	2	0	0	0	0	0
0307.71.10	- - - Live	10	8	7	5	3	2	0	0	0	0	0
0307.71.20	- - - Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0307.79.10	- - - Frozen	10	8	7	5	3	2	0	0	0	0	0
0307.79.20	- - - Dried, salted or in brine; smoked	10	8	7	5	3	2	0	0	0	0	0
0307.81.10	- - - Live	10	X	X	X	X	X	X	X	X	X	X
0307.81.20	- - - Fresh or chilled	10	X	X	X	X	X	X	X	X	X	X
0307.89.10	- - - Frozen	10	X	X	X	X	X	X	X	X	X	X
0307.89.20	- - - Dried, salted or in brine; smoked	10	X	X	X	X	X	X	X	X	X	X
0307.91.10	- - - Live	10	8	7	5	3	2	0	0	0	0	0
0307.91.20	- - - Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0307.99.10	- - - Frozen	10	8	7	5	3	2	0	0	0	0	0
0307.99.20	- - - Dried, salted or in brine; smoked	10	8	7	5	3	2	0	0	0	0	0
0307.99.90	- - - Other	10	8	7	5	3	2	0	0	0	0	0
0308.11.10	- - - Live	10	X	X	X	X	X	X	X	X	X	X
0308.11.20	- - - Fresh or chilled	10	X	X	X	X	X	X	X	X	X	X
0308.19.10	- - - Frozen	10	8	7	5	3	2	0	0	0	0	0
0308.19.20	- - - Dried, salted or in brine	10	8	7	5	3	2	0	0	0	0	0
0308.19.30	- - - Smoked	10	8	7	5	3	2	0	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
0308.21.10	- - - Live	10	8	7	5	3	2	0	0	0	0	0
0308.21.20	- - - Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0308.29.10	- - - Frozen	10	X	X	X	X	X	X	X	X	X	X
0308.29.20	- - - Dried, salted or in brine	10	X	X	X	X	X	X	X	X	X	X
0308.29.30	- - - Smoked	10	X	X	X	X	X	X	X	X	X	X
0308.30.10	- - Live	10	8	7	5	3	2	0	0	0	0	0
0308.30.20	- - Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0308.30.30	- - Frozen	10	8	7	5	3	2	0	0	0	0	0
0308.30.40	- - Dried, salted or in brine	10	8	7	5	3	2	0	0	0	0	0
0308.30.50	- - Smoked	10	8	7	5	3	2	0	0	0	0	0
0308.90.10	- - Live	10	8	7	5	3	2	0	0	0	0	0
0308.90.20	- - Fresh or chilled	10	8	7	5	3	2	0	0	0	0	0
0308.90.30	- - Frozen	10	8	7	5	3	2	0	0	0	0	0
0308.90.40	- - Dried, salted or in brine	10	8	7	5	3	2	0	0	0	0	0
0308.90.50	- - Smoked	10	8	7	5	3	2	0	0	0	0	0
0308.90.90	- - Other	10	8	7	5	3	2	0	0	0	0	0
1604.11.10	- - - In airtight containers	15	13	10	8	5	3	0	0	0	0	0
1604.11.90	- - - Other	15	13	10	8	5	3	0	0	0	0	0
1604.12.10	- - - In airtight containers	15	13	10	8	5	3	0	0	0	0	0
1604.12.90	- - - Other	15	13	10	8	5	3	0	0	0	0	0
1604.13.11	- - - - In airtight containers	15	13	10	8	5	3	0	0	0	0	0
1604.13.19	- - - - Other	15	13	10	8	5	3	0	0	0	0	0
1604.13.91	- - - - In airtight containers	15	13	10	8	5	3	0	0	0	0	0
1604.13.99	- - - - Other	15	13	10	8	5	3	0	0	0	0	0

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AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
1605.29.10	- - - Shrimp paste	15	X	X	X	X	X	X	X	X	X	X
1605.30.00	- Lobster	10	8	7	5	3	2	0	0	0	0	0
1605.40.00	- Other crustaceans	10	8	7	5	3	2	0	0	0	0	0
1605.51.00	- - Oysters	10	X	X	X	X	X	X	X	X	X	X
1605.52.00	- - Scallops, including queen scallops	10	8	7	5	3	2	0	0	0	0	0
1605.53.00	- - Mussels	10	8	7	5	3	2	0	0	0	0	0
1605.54.00	- - Cuttle fish and squid	10	X	X	X	X	X	X	X	X	X	X
1605.55.00	- - Octopus	10	X	X	X	X	X	X	X	X	X	X
1605.56.00	- - Clams, cockles and ark shells	10	8	7	5	3	2	0	0	0	0	0
1605.57.00	- - Abalone	10	8	7	5	3	2	0	0	0	0	0
1605.58.00	- - Snails, other than sea snails	10	8	7	5	3	2	0	0	0	0	0
1605.59.00	- - Other	10	8	7	5	3	2	0	0	0	0	0
1605.61.00	- - Sea cucumbers	10	8	7	5	3	2	0	0	0	0	0
1605.62.00	- - Sea urchins	10	X	X	X	X	X	X	X	X	X	X
1605.63.00	- - Jellyfish	10	8	7	5	3	2	0	0	0	0	0
1605.69.00	- - Other	10	8	7	5	3	2	0	0	0	0	0
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	3	3	2	1	0	0	0	0	0	0	0
3808.50.10B	- - - Other	3	2	2	1	0	0	0	0	0	0	0
3901.10.12	- - - Linear Low-Density Polyethylene (LLDPE)	10	10	10	10	7	7	7	5	5	5	0
3901.10.19	- - - Other	10	10	10	10	7	7	7	5	5	5	0
3901.10.92*	- - - Linear Low-Density Polyethylene (LLDPE)	10	X	X	X	X	X	X	X	X	X	X
3901.10.99*	- - - Other	10	X	X	X	X	X	X	X	X	X	X
3901.20.00*	- Polyethylene having a specific gravity of 0.94 or more	10	X	X	X	X	X	X	X	X	X	X
3902.10.30	- - In dispersion	10	10	10	10	7	7	7	5	5	5	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
3902.10.90*	- - Other	10	X	X	X	X	X	X	X	X	X	X
3902.30.30	- - In the form of liquids or pastes	10	10	10	10	7	7	7	5	5	5	0
3902.30.90*	- - Other	10	X	X	X	X	X	X	X	X	X	X
3903.19.10	- - - In dispersion	10	10	10	10	7	7	7	5	5	5	0
3903.19.21*	- - - - High impact polystyrene (HIPS)	10	X	X	X	X	X	X	X	X	X	X
3903.19.29	- - - - Other	10	10	10	10	7	7	7	5	5	5	0
3903.19.91*	- - - - High impact polystyrene (HIPS)	10	X	X	X	X	X	X	X	X	X	X
3903.19.99	- - - - Other	10	10	10	10	7	7	7	5	5	5	0
3904.10.10*	- - Homopolymers, suspension type	10	X	X	X	X	X	X	X	X	X	X
3904.10.91*	- - - Granules	10	X	X	X	X	X	X	X	X	X	X
3904.10.92*	- - - Powder	10	X	X	X	X	X	X	X	X	X	X
3904.10.99*	- - - Other	10	X	X	X	X	X	X	X	X	X	X
3904.21.10	- - - Granules	10	10	10	10	7	7	7	5	5	5	0
3904.21.20	- - - Powder	10	10	10	10	7	7	7	5	5	5	0
3904.21.90	- - - Other	10	10	10	10	7	7	7	5	5	5	0
3904.22.10	- - - In dispersion	10	10	10	10	7	7	7	5	5	5	0
3904.22.20	- - - Granules	10	10	10	10	7	7	7	5	5	5	0
3904.22.30	- - - Powder	10	10	10	10	7	7	7	5	5	5	0
3904.22.90	- - - Other	10	10	10	10	7	7	7	5	5	5	0
4009.31.91	- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	10	10	7	5	3	0	0	0	0	0	0
4016.99.13	- - - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
4801.00.10	- Weighing not more than 55g/m2	7	5	5	3	3	1	1	0	0	0	0
4801.00.90	- Other	7	5	5	3	3	1	1	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4802.10.00	- Hand-made paper and paperboard	10	7	7	7	5	5	5	3	3	3	0
4802.20.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.20.90	- - Other	10	7	7	7	5	5	5	3	3	3	0
4802.40.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.40.90	- - Other	10	7	7	7	5	5	5	3	3	3	0
4802.54.21	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.54.29	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.54.30	- - - Base paper of a kind used to manufacture aluminium coated paper	10	7	7	7	5	5	5	3	3	3	0
4802.54.90	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.55.31	- - - Of a width not exceeding 150mm	10	7	7	7	5	5	5	3	3	3	0
4802.55.39	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.55.40	- - - Base paper of a kind used to manufacture aluminium coated paper	10	7	7	7	5	5	5	3	3	3	0
4802.55.50	- - - Base paper of a kind used to manufacture release paper	10	7	7	7	5	5	5	3	3	3	0
4802.55.90	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.56.31	- - - With no side exceeding 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.56.39	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.56.90	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.57.11	- - - With no side exceeding 36 cm in the unfolded state	10	7	7	7	5	5	5	3	3	3	0
4802.57.19	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.57.90	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.58.90	- - - Other	10	7	7	7	5	5	5	3	3	3	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4802.61.40	- - - Base paper of a kind used to manufacture aluminium coated paper	10	7	7	7	5	5	5	3	3	3	0
4802.61.90	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.62.90	- - - Other	10	7	7	7	5	5	5	3	3	3	0
4802.69.00	- - Other	10	7	7	7	5	5	5	3	3	3	0
4803.00.30	- Of cellulose wadding or of webs of cellulose fibres	10	7	7	7	5	5	5	3	3	3	0
4803.00.90	- Other	10	7	7	7	5	5	5	3	3	3	0
4804.29.00	- - Other	3	2	2	1	1	0	0	0	0	0	0
4804.31.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	7	5	5	5	3	3	3	1	1	1	0
4804.31.40	- - - Sandpaper base paper	7	5	5	5	3	3	3	1	1	1	0
4804.31.50	- - - Of a kind used for making cement bags	7	5	5	5	3	3	3	1	1	1	0
4804.31.90	- - - Other	7	5	5	5	3	3	3	1	1	1	0
4804.39.10	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	7	5	5	5	3	3	3	1	1	1	0
4804.39.20	- - - Foodpaper	7	5	5	5	3	3	3	1	1	1	0
4804.39.90	- - - Other	7	5	5	5	3	3	3	1	1	1	0
4804.41.90	- - - Other	7	5	5	5	3	3	3	1	1	1	0
4804.42.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	7	5	5	5	3	3	3	1	1	1	0
4804.49.10	- - - Foodboard	7	5	5	5	3	3	3	1	1	1	0
4804.49.90	- - - Other	7	5	5	5	3	3	3	1	1	1	0
4804.51.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	7	5	5	5	3	3	3	1	1	1	0
4804.51.90	- - - Other	7	5	5	5	3	3	3	1	1	1	0
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	7	5	5	5	3	3	3	1	1	1	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4804.59.00	- - Other	7	5	5	5	3	3	3	1	1	1	0
4805.11.00	- - Semi-chemical fluting paper	7	5	5	5	3	3	3	1	1	1	0
4805.12.10	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	7	5	5	5	3	3	3	1	1	1	0
4805.12.90	- - - Other	7	5	5	5	3	3	3	1	1	1	0
4805.19.10	- - - Weighing more than 150 g/m ² but less than 225 g/m ²	7	5	5	5	3	3	3	1	1	1	0
4805.19.90	- - - Other	7	5	5	5	3	3	3	1	1	1	0
4805.24.00	- - Weighing 150 g/m ² or less	7	5	5	5	3	3	3	1	1	1	0
4805.25.10	- - - Weighing less than 225 g/m ²	7	5	5	5	3	3	3	1	1	1	0
4805.25.90	- - - Other	7	5	5	5	3	3	3	1	1	1	0
4816.90.10	- - Carbon paper	7	5	5	5	3	3	3	1	1	1	0
4816.90.20	- - Other copying paper	7	5	5	5	3	3	3	1	1	1	0
4817.10.00	- Envelopes	10	7	7	7	5	5	5	3	3	3	0
4817.20.00	- Letter cards, plain postcards and correspondence cards	15	10	10	10	7	7	7	5	5	5	0
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	15	10	10	10	7	7	7	5	5	5	0
4818.10.00	- Toilet paper	10	7	7	7	5	5	5	3	3	3	0
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	15	10	10	10	7	7	7	5	5	5	0
4818.30.10	- - Tablecloths	15	10	10	10	7	7	7	5	5	5	0
4818.30.20	- - Serviettes	15	10	10	10	7	7	7	5	5	5	0
4818.50.00	- Articles of apparel and clothing accessories	15	10	10	10	7	7	7	5	5	5	0
4818.90.00	- Other	15	10	10	10	7	7	7	5	5	5	0
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15	10	10	10	7	7	7	5	5	5	0
4820.20.00	- Exercise books	10	7	7	7	5	5	5	3	3	3	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
4820.30.00	- Binders (other than book covers), folders and file covers	10	7	7	7	5	5	5	3	3	3	0
4820.40.00	- Manifold business forms and interleaved carbon sets	15	10	10	10	7	7	7	5	5	5	0
4820.50.00	- Albums for samples or for collections	15	10	10	10	7	7	7	5	5	5	0
4820.90.00	- Other	15	10	10	10	7	7	7	5	5	5	0
4821.10.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	3	2	2	1	1	0	0	0	0	0	0
4821.10.90	- - Other	7	5	5	5	3	3	3	1	1	1	0
4821.90.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	3	2	2	1	1	0	0	0	0	0	0
4821.90.90	- - Other	5	3	3	1	1	0	0	0	0	0	0
5703.10.10	- - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	20	20	20	15	10	7	5
5703.10.90A	- - - Carpets, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	20	20	20	20	20	20	20	15	10	7	5
5703.90.21	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
5703.90.29A	- - - - Carpets, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
5703.90.91	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
5703.90.99A	- - - - Carpets, of a kind used for motor vehicles of headings 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
5705.00.21	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
5705.00.92	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
5903.20.00	- With polyurethane	10	10	10	10	7	7	7	5	5	5	0
7007.11.10	- - - Suitable for vehicles of Chapter 87	10	10	10	10	7	7	7	5	5	5	0
7009.10.00	- Rear-view mirrors for vehicles	10	10	10	10	7	7	7	5	5	5	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
7320.10.11	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	20	20	20	15	10	7	5
7408.19.00	- - Other	5	3	3	1	1	0	0	0	0	0	0
7605.19.90	- - - Other	5	3	3	1	1	0	0	0	0	0	0
7614.10.19	- - - Other	10	7	7	7	5	5	5	3	3	3	0
7614.10.90	- - Other	10	7	7	7	5	5	5	3	3	3	0
7614.90.90	- - Other	10	7	7	7	5	5	5	3	3	3	0
8413.30.12	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
8413.30.21	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
8413.30.92	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	15	15	15	15	15	15	15	10	10	7	5
8415.10.10	- - Of an output not exceeding 26.38 kW	10	7	7	7	5	5	5	3	3	3	0
8415.10.90	- - Other	10	7	7	7	5	5	5	3	3	3	0
8415.90.14A	- - - - Condensers	5	3	3	1	1	0	0	0	0	0	0
8415.90.14B	- - - - Evaporators	5	3	3	1	1	0	0	0	0	0	0
8415.90.19	- - - Other	10	7	7	7	5	5	5	3	3	3	0
8418.10.10	- - Household type	10	10	7	5	3	0	0	0	0	0	0
8418.21.00	- - Compression-type	10	10	7	5	3	0	0	0	0	0	0
8418.40.10	- - Not exceeding 200 l capacity	10	10	7	5	3	0	0	0	0	0	0
8418.40.90	- - Other	10	10	7	5	3	0	0	0	0	0	0
8507.10.10	- - Of a kind used for aircraft	15	10	10	10	7	7	7	5	5	5	0
8507.10.92	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	15	10	10	10	7	7	7	5	5	5	0
8507.10.93	- - - - Other	15	15	15	15	15	10	5	0	0	0	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8507.10.94	---- Of a height (excluding terminals and handles) not exceeding 13 cm	15	10	10	10	7	7	7	5	5	5	0
8507.10.99	---- Other	15	15	15	15	15	10	5	0	0	0	0
8507.20.10	-- Of a kind used for aircraft	15	10	10	10	7	7	7	5	5	5	0
8507.20.91	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	15	10	10	10	7	7	7	5	5	5	0
8507.20.92	---- Other	15	10	10	10	7	7	7	5	5	5	0
8507.20.93	---- Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23 cm	15	10	10	10	7	7	7	5	5	5	0
8507.20.99	---- Other	15	10	10	10	7	7	7	5	5	5	0
8507.90.11	--- Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	10	7	7	7	5	5	5	3	3	3	0
8507.90.12	--- Of a kind used for aircraft	10	7	7	7	5	5	5	3	3	3	0
8507.90.19	--- Other	10	7	7	7	5	5	5	3	3	3	0
8507.90.91	--- Of a kind used for aircraft	10	7	7	7	5	5	5	3	3	3	0
8507.90.93	--- Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	10	7	7	7	5	5	5	3	3	3	0
8507.90.99	--- Other	10	7	7	7	5	5	5	3	3	3	0
8511.50.32	--- For engines of vehicles of heading 87.02, 87.03 or 87.04	20	20	20	20	15	15	15	10	10	10	0
8512.20.91	--- For motorcycles	20	20	20	20	20	20	20	15	10	7	5
8512.20.99	--- Other	10	10	10	10	10	10	10	7	7	5	3
8512.30.91	--- Obstacle detection (warning) devices for vehicles	30	30	30	30	20	20	20	15	15	15	0
8512.40.00	- Windscreen wipers, defrosters and demisters	10	10	10	10	7	7	7	5	5	5	0
8536.10.13	--- Fuse blocks, of a kind used for motor vehicles	20	20	20	20	20	20	20	15	10	7	5
8536.10.93	--- Fuse blocks, of a kind used for motor vehicles	20	20	20	20	20	20	20	15	10	7	5
8536.50.99	--- Other	7	7	7	7	7	7	7	5	5	5	3
8536.90.99A	---- Battery clamp, of a kind used for motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	20	20	20	20	20	20	20	15	10	7	5
8537.10.99	--- Other	5	5	5	5	5	5	5	4	4	4	3

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8544.11.10	- - - With an outer coating of lacquer or enamel	7	7	5	5	3	0	0	0	0	0	0
8544.11.20	- - - With an outer coating or covering of paper, textiles or poly (vinyl chloride)	7	7	5	5	3	0	0	0	0	0	0
8544.20.11	- - - Insulated with rubber or plastics	7	5	5	5	3	3	3	1	1	1	0
8544.20.19	- - - Other	7	5	5	5	3	3	3	1	1	1	0
8544.20.21	- - - Insulated with rubber or plastics	7	5	5	5	3	3	3	1	1	1	0
8544.20.29	- - - Other	7	5	5	5	3	3	3	1	1	1	0
8544.20.41	- - - Insulated with rubber or plastics	7	5	5	5	3	3	3	1	1	1	0
8544.20.49	- - - Other	7	5	5	5	3	3	3	1	1	1	0
8544.30.12	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	30	30	30	30	30	30	30	20	15	10	5
8544.30.14	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	30	30	30	30	30	30	30	20	15	10	5
8544.42.32	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20	20	20	20	15	15	15	10	10	10	0
8544.42.34	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20	20	20	20	15	15	15	10	10	10	0
8702.10.41	- - - - g.v.w. of at least 6 t but not exceeding 18 t	15	15	15	15	15	10	10	10	10	7	0
8702.10.71	- - - - g.v.w. of at least 6 t but not exceeding 18 t	15	15	15	15	15	10	10	10	10	7	0
8702.10.81	- - - - g.v.w. of at least 6 t but not exceeding 18 t	15	15	15	15	15	10	10	10	10	7	0
8702.10.90	- - - Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.12	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	20	20	20	20	20	15	15	15	15	10	0
8702.90.13	- - - For the transport of 30 persons or more	20	20	20	20	20	15	15	15	15	10	0
8702.90.14	- - - Other motor coaches, buses or minibuses	20	20	20	20	20	15	15	15	15	10	0
8702.90.19	- - - Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.92C	- - - - Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.93C	- - - - - Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.94C	- - - - - Other	20	20	20	20	20	15	15	15	15	10	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8702.90.95C	- - - - Other	20	20	20	20	20	15	15	15	15	10	0
8702.90.99C	- - - - Other	20	20	20	20	20	15	15	15	15	10	0
8703.21.23	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.21.24	- - - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.21.29	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.21.31	- - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.21.39	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.21.91	- - - - Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.21.99	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.22.11	- - - - Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.22.19	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.22.21	- - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.22.29	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.22.91	- - - - Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.22.99	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.23.10	- - - Ambulances	30	30	20	15	10	0	0	0	0	0	0
8703.23.21	- - - - Completely Knocked Down	30	30	20	15	10	0	0	0	0	0	0
8703.23.31	- - - - Completely Knocked Down	30	30	20	15	10	0	0	0	0	0	0
8703.23.39	- - - - Other	30	30	20	15	10	0	0	0	0	0	0
8703.23.51	- - - - Of a cylinder capacity not exceeding 1,800 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.52	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.53	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.54	- - - - Of a cylinder capacity exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.61	- - - - Of a cylinder capacity not exceeding 1,800 cc	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8703.23.62	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.63	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.64	---- Of a cylinder capacity exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.71	---- Of a cylinder capacity not exceeding 1,800 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.72	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.73	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.74	---- Of a cylinder capacity exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.23.91	---- Of a cylinder capacity not exceeding 1,800 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.92	---- Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.93	---- Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	30	30	30	30	30	20	20	20	20	15	0
8703.23.94	---- Of a cylinder capacity exceeding 2,500 cc	30	30	20	15	10	0	0	0	0	0	0
8703.24.10	--- Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.24.31	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.24.39	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.41	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.24.49	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.51	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.24.59	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.70A	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.24.70B	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.81	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.24.89	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.24.91	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8703.24.99	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.31.11	- - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.31.19	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.31.20	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	30	30	30	30	30	20	20	20	20	15	0
8703.31.40A	- - - - Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.31.40B	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.31.81	- - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.31.89	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.31.91	- - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.31.99	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.10	- - - Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.32.31	- - - - Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.32.39	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.42	- - - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.43	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.44	- - - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.49	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.52	- - - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.53	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.54	- - - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.59	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.71	- - - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.72	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.73	- - - - - Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8703.32.79	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.92	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.93	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.32.94	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.32.99	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.10	--- Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.33.31	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.33.39	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.43	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.44	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.45	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.49	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.53	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.54	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.55	----- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.59	----- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.70A	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.33.70B	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.81	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.89	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.33.91	---- Four-wheel drive	30	30	30	30	30	20	20	20	20	15	0
8703.33.99	---- Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.11	--- Ambulances	30	30	30	30	30	20	20	20	20	15	0
8703.90.12A	---- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8703.90.12B	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.13A	- - - - - Hearses and prison vans	30	30	30	30	30	20	20	20	20	15	0
8703.90.13B	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.19B	- - - - Hearses and prison vans	30	30	30	30	30	20	20	20	20	15	0
8703.90.19C	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.50	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.90.70C	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8703.90.80	- - - Other vehicles, Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8703.90.90C	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8704.21.19	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8704.21.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device	30	30	30	30	30	20	20	20	20	15	0
8704.21.23A	- - - - - Tanker vehicles	30	30	30	30	30	20	20	20	20	15	0
8704.21.23B	- - - - - Bulk-cement lorries (trucks)	30	30	30	30	30	20	20	20	20	15	0
8704.21.24	- - - - Armoured cargo vehicles for transporting valuables	30	30	30	30	30	20	20	20	20	15	0
8704.21.25	- - - - Hooklift lorries (trucks)	30	30	30	30	30	20	20	20	20	15	0
8704.21.29	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8704.22.19	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0
8704.22.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	30	30	30	30	30	20	20	20	20	15	0
8704.22.23A	- - - - - Tanker vehicles	30	30	30	30	30	20	20	20	20	15	0
8704.22.23B	- - - - - Bulk-cement lorries (trucks)	30	30	30	30	30	20	20	20	20	15	0
8704.22.24	- - - - - Armoured cargo vehicles for transporting valuables	30	30	30	30	30	20	20	20	20	15	0
8704.22.25	- - - - - Hooklift lorries (trucks)	30	30	30	30	30	20	20	20	20	15	0
8704.22.29	- - - - - Other	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8704.22.39	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.22.42	----- Refuse/garbage collection vehicles having a refuse compressing device	20	20	20	20	20	15	15	15	15	10	0
8704.22.43A	----- Tanker vehicles	20	20	20	20	20	15	15	15	15	10	0
8704.22.43B	----- Bulk-cement lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.22.44	----- Armoured cargo vehicles for transporting valuables	20	20	20	20	20	15	15	15	15	10	0
8704.22.45	----- Hooklift lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.22.51	----- g.v.w. exceeding 6 t but not exceeding 10 t	20	20	20	20	20	15	15	15	15	10	0
8704.22.59	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.19	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.22	----- Refuse/garbage collection vehicles having a refuse compressing device	20	20	20	20	20	15	15	15	15	10	0
8704.23.23A	----- Tanker vehicles	20	20	20	20	20	15	15	15	15	10	0
8704.23.23B	----- Bulk-cement lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.24	----- Armoured cargo vehicles for transporting valuables	20	20	20	20	20	15	15	15	15	10	0
8704.23.25	----- Hooklift lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.29	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.59	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.62	----- Refuse/garbage collection vehicles having a refuse compressing device	20	20	20	20	20	15	15	15	15	10	0
8704.23.63A	----- Tanker vehicles	20	20	20	20	20	15	15	15	15	10	0
8704.23.63B	----- Bulk-cement lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.64	----- Armoured cargo vehicles for transporting valuables	20	20	20	20	20	15	15	15	15	10	0
8704.23.65	----- Hooklift lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.66	----- Dumpers	20	20	20	20	20	15	15	15	15	10	0
8704.23.69	----- Other	20	20	20	20	20	15	15	15	15	10	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8704.23.79	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.23.82	----- Refuse/garbage collection vehicles having a refuse compressing device	20	20	20	20	20	15	15	15	15	10	0
8704.23.83A	----- Tanker vehicles	20	20	20	20	20	15	15	15	15	10	0
8704.23.83B	----- Bulk-cement lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.84	----- Armoured cargo vehicles for transporting valuables	20	20	20	20	20	15	15	15	15	10	0
8704.23.85	----- Hooklift lorries (trucks)	20	20	20	20	20	15	15	15	15	10	0
8704.23.86	----- Dumpers	20	20	20	20	20	15	15	15	15	10	0
8704.23.89	----- Other	20	20	20	20	20	15	15	15	15	10	0
8704.90.91C	----- Other	30	30	30	30	30	20	20	20	20	15	0
8704.90.92C	----- Other	30	30	30	30	30	20	20	20	20	15	0
8704.90.93C	----- Other	30	30	30	30	30	20	20	20	20	15	0
8704.90.94C	----- Other	30	30	30	30	30	20	20	20	20	15	0
8704.90.99C	----- Other	30	30	30	30	30	20	20	20	20	15	0
8707.90.90	-- Other	20	20	20	20	15	15	15	10	10	10	0
8708.10.90	-- Other	10	10	10	10	10	10	10	7	7	5	3
8708.21.00	-- Safety seat belts	10	10	10	10	10	10	10	7	7	5	3
8708.29.12A	----- Armrest	15	15	15	15	15	15	15	10	10	7	5
8708.29.12B	----- Other	15	15	15	15	15	15	15	10	10	7	5
8708.29.14B	----- Other	15	15	15	15	15	15	15	10	10	7	5
8708.29.93	----- Interior trim fittings; mudguards	20	20	20	20	20	20	20	15	10	7	5
8708.29.94	----- Hood rods	15	15	15	15	15	15	15	10	10	7	5
8708.29.95	----- Other	10	10	10	10	10	10	10	7	7	5	3
8708.29.96	----- Interior trim fittings; mudguards	20	20	20	20	20	20	20	15	10	7	5
8708.29.97	----- Hood rods	15	15	15	15	15	15	15	10	10	7	5

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8708.29.98	- - - - - Other	10	10	10	10	10	10	10	7	7	5	3
8708.29.99	- - - - - Other	10	10	10	10	10	10	10	7	7	5	3
8708.30.21	- - - Brake drums, brake discs or brake pipes	20	20	20	20	15	15	15	10	10	10	0
8708.30.29	- - - Other	10	10	10	10	7	7	7	5	5	5	0
8708.30.30	- - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	20	20	20	20	15	15	15	10	10	10	0
8708.30.90	- - Other	10	10	10	10	7	7	7	5	5	5	0
8708.70.16	- - - For vehicles of heading 87.03	15	15	15	15	15	15	15	10	10	7	5
8708.70.17B	- - - - Other	15	15	15	15	15	15	15	10	10	7	5
8708.70.22	- - - For vehicles of heading 87.03	15	15	15	15	15	15	15	10	10	7	5
8708.70.29A	- - - - For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	15	15	15	15	15	15	15	10	10	7	5
8708.70.32	- - - For vehicles of heading 87.03	15	15	15	15	15	15	15	10	10	7	5
8708.70.39A	- - - - For vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	15	15	15	15	15	15	15	10	10	7	5
8708.91.16	- - - - For vehicles of heading 87.03	30	30	30	30	20	20	20	15	15	15	0
8708.91.17A	- - - - - For vehicles of subheading 8704.10	10	10	10	10	7	7	7	5	5	5	0
8708.91.17B	- - - - - Other	30	30	30	30	20	20	20	15	15	15	0
8708.91.92A	- - - - - Drain plugs	20	20	20	20	15	15	15	10	10	10	0
8708.91.99A	- - - - - Drain plugs, for vehicles of heading 87.02 or 87.04 (excluding subheading 8704.10)	20	20	20	20	15	15	15	10	10	10	0
8708.92.20	- - - For vehicles of heading 87.03	15	15	15	15	15	15	15	10	10	7	5
8708.92.40B	- - - - Other	15	15	15	15	15	15	15	10	10	7	5
8708.99.21A	- - - - - Fuel tanks, unassembled	30	30	30	30	30	30	30	20	15	10	5
8708.99.21B	- - - - - Other	30	30	30	30	30	30	30	20	15	10	5
8708.99.23A	- - - - - Tank assembly reserve, unassembled	20	20	20	20	20	20	20	15	10	7	5
8708.99.23B	- - - - - Tank assembly reserve, other	20	20	20	20	20	20	20	15	10	7	5

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8708.99.23C	----- Tank fuel lower, fuel caps, filler pipes, filler hose assy or fuel tank bands, unassembled	15	15	15	15	15	15	15	10	10	7	5
8708.99.23D	----- Tank fuel lower, fuel caps, filler pipes, filler hose assy or fuel tank bands, other	15	15	15	15	15	15	15	10	10	7	5
8708.99.30	---- Accelerator, brake or clutch pedals	20	20	20	20	20	20	20	15	10	7	5
8708.99.40	---- Battery carriers or trays and brackets therefor	15	15	15	15	15	15	15	10	10	7	5
8708.99.50	---- Radiator shrouds	20	20	20	20	20	20	20	15	10	7	5
8708.99.61	----- For vehicles of heading 87.02	20	20	20	20	20	20	20	15	10	7	5
8708.99.62	----- For vehicles of heading 87.03	20	20	20	20	20	20	20	15	10	7	5
8708.99.63	----- For vehicles of heading 87.04	20	20	20	20	20	20	20	15	10	7	5
8708.99.70B	----- Other	10	10	10	10	10	10	10	7	7	5	3
8708.99.90B	---- Other	10	10	10	10	10	10	10	7	7	5	3
8711.10.12	--- Mopeds and motorised bicycles	30	30	30	30	30	20	20	20	20	15	0
8711.10.13	--- Other motorcycles and motor scooters	30	30	30	30	30	20	20	20	20	15	0
8711.10.19	--- Other	30	30	30	30	30	20	20	20	20	15	0
8711.10.92	--- Mopeds and motorised bicycles	30	30	30	30	30	20	20	20	20	15	0
8711.10.93	--- Other motorcycles and motor scooters	30	30	30	30	30	20	20	20	20	15	0
8711.10.99	--- Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.10	-- Motocross motorcycles	30	30	30	30	30	20	20	20	20	15	0
8711.20.20A	--- Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8711.20.20B	--- Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.31	---- Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	30	30	30	30	30	20	20	20	20	15	0
8711.20.32	---- Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	30	30	30	30	30	20	20	20	20	15	0
8711.20.39	---- Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.45	---- Of a cylinder capacity not exceeding 200 cc	30	30	30	30	30	20	20	20	20	15	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
8711.20.49	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.51	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	30	30	30	30	30	20	20	20	20	15	0
8711.20.52	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	30	30	30	30	30	20	20	20	20	15	0
8711.20.59	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8711.20.90	- - - Other	30	30	30	30	30	20	20	20	20	15	0
8711.30.10	- - Motocross motorcycles	30	30	30	30	30	20	20	20	20	15	0
8711.30.30A	- - - Three-wheeled light vehicles of a cylinder capacity not exceeding 356 cc and a payload capacity not exceeding 350 kg	30	30	30	30	30	20	20	20	20	15	0
8711.30.30B	- - - Other	30	30	30	30	30	20	20	20	20	15	0
8711.30.90	- - Other	30	30	30	30	30	20	20	20	20	15	0
8711.40.10	- - Motocross motorcycles	30	30	30	30	30	20	20	20	20	15	0
8711.40.20	- - Other, Completely Knocked Down	30	30	30	30	30	20	20	20	20	15	0
8711.40.90	- - Other	30	30	30	30	30	20	20	20	20	15	0
8711.90.40	- - Side-cars	30	30	30	30	30	20	20	20	20	15	0
8711.90.51	- - - Electrically powered motorcycles	30	30	30	30	30	20	20	20	20	15	0
8711.90.52	- - - Other, of a cylinder capacity not exceeding 200 cc	30	30	30	30	30	20	20	20	20	15	0
8711.90.53	- - - Other, of a cylinder capacity exceeding 200 cc but not exceeding 500 cc	30	30	30	30	30	20	20	20	20	15	0
8711.90.54	- - - Other, of a cylinder capacity exceeding 500 cc	30	30	30	30	30	20	20	20	20	15	0
8711.90.91B	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
8711.90.99C	- - - - Other	30	30	30	30	30	20	20	20	20	15	0
9025.19.11	- - - - Temperature gauges for motor vehicles	10	10	10	10	10	10	10	7	7	5	3
9030.33.30	- - - Ammeters and voltmeters for motor vehicles	10	10	10	7	7	5	3	0	0	0	0
9401.20.10	- - For vehicles of heading 87.02, 87.03 or 87.04	30	30	30	30	30	30	30	20	15	10	5
9401.90.31	- - - Headrest stiffeners for seats of subheading 9401.20.10	15	15	15	15	10	10	10	7	7	7	0

AHTN 2012	DESCRIPTION OF PRODUCT	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
9401.90.39A	- - - Armrests for seats of subheading 9401.20.10	15	15	15	15	10	10	10	7	7	7	0

ANNEX IV

REFERRED TO IN ARTICLE 2.4

EXPORT DUTIES

ANNEX IV

REFERRED TO IN ARTICLE 2.4

EXPORT DUTIES

Paragraph 1 of the Article 2.4 (Export Duties) of the Agreement shall not apply to logs exported from the Philippines, as provided in Executive Order No. 26, dated 1 July 1986.

ANNEX V

REFERRED TO IN ARTICLE 2.8

TRADE IN FISH AND OTHER MARINE PRODUCTS

ANNEX V

REFERRED TO IN ARTICLE 2.8

TRADE IN FISH AND OTHER MARINE PRODUCTS

Article 1

Scope

This Annex applies to measures affecting trade between the Parties in fish and other marine products, as set out in subparagraphs 1(a) and 2(a) of Annex II (Product Coverage of Non-Agricultural Products).

Article 2

Import Licensing and Accreditation

1. Taking into account the particular trade, development and financial needs of the Parties, import licensing and accreditation procedures, if required by a Party for the importation of fish and other marine products, shall be applied in a neutral, fair, equitable and non-restrictive manner so as not to distort trade between the Parties and in accordance with paragraph 1 of Article III of the GATT 1994.
2. Where a Party has denied an import license application or the accreditation of an importer, with respect to goods of another Party, it shall:
 - (a) without undue delay, provide the applicant with a written justification of the reason(s) for the denial;
 - (b) ensure that the applicant has the right to at least one level of independent administrative and judicial appeal; and
 - (c) where the decision is upheld in an appeal, provide the exporting Party with a written justification of the decision within 14 days.

Article 3

Contact Points

The parties shall exchange names and addresses of contact points responsible for import licensing and accreditation of importers of fish and other marine products, in order to facilitate communication and exchange of information.

Article 4

Notification

A Party adopting or amending regulations related to import licensing and accreditation of importers that are likely to affect trade between the parties in fish and other marine products, shall promptly notify the other Parties.

Article 5

Consultations

Consultations shall be held at the request of a Party which considers that another Party has taken a measure related to import licensing and accreditation of importers, which is likely to create, or has created, an obstacle to trade in fish and other marine products. Such consultations shall take place without undue delay, and no later than ten days from the receipt of the request, with the objective of finding a mutually acceptable solution. Such consultations may be conducted by any agreed method. The Joint Committee shall, where relevant, be informed of such consultations.

ANNEX VI

REFERRED TO IN ARTICLE 2.11

TRADE FACILITATION

ANNEX VI

REFERRED TO IN ARTICLE 2.11

TRADE FACILITATION

Article 1

General Principles

The Parties, aiming to serve the interests of their respective business communities and to create a trading environment allowing them to benefit from the opportunities offered by the Agreement, agree that in particular the following principles are the basis for the development and administration of trade facilitation measures by their competent authorities:

- (a) transparency, efficiency, simplification, harmonisation and consistency of trade procedures;
- (b) consistent, impartial, predictable and reasonable administration of laws, regulations and administrative decisions relevant to international trade in goods;
- (c) promotion of international standards;
- (d) consistency with multilateral instruments;
- (e) best possible use of information technology;
- (f) high standards of public service;
- (g) governmental controls based on risk management;
- (h) cooperation within each Party among customs and other border authorities; and
- (i) consultations between the Parties and their respective business communities.

Article 2

Transparency

1. Each Party shall promptly make available and update, as far as practicable in English, the following, through internet:

- (a) laws, rules, regulations, administrative decisions or rulings of general application and procedures relevant to trade in goods;
 - (b) a description of its importation, exportation and transit procedures, including appeal procedures, that informs interested parties of the practical steps needed to trade or transit goods;
 - (c) the forms and documents required for trade or transit through the territory of that Party; and
 - (d) contact information on enquiry points.
2. Each Party shall establish enquiry points for customs and other matters relevant to trade in goods, which may be contacted in English via the internet. Answers to enquiries in English shall be in English. The Parties shall not require any fee for answering enquiries.
3. Each Party shall consult its business community on its needs with regard to the development and implementation of trade facilitation measures, giving particular attention to the interests of micro, small and medium-sized enterprises.
4. Each Party shall, to the extent possible, publish in advance, and on the internet, any proposed laws and regulations relevant to international trade, with a view to affording interested persons an opportunity to comment on them.
5. Each Party shall ensure that a reasonable interval is provided between the publication of laws and regulations relevant to international trade in goods and their entry into force.

Article 3

Advance Rulings

1. Upon written request of an importer, exporter, or producer or through a duly authorised representative, a Party shall issue a binding written advance ruling, in a reasonable time bound manner, which contains all necessary information with regard to:
- (a) tariff classification and the applied rate of duty of a product, including the method used to calculate the amount of duties;
 - (b) the appropriate method or criteria and its application, to be used for determining the customs value under a particular set of facts;¹
 - (c) the fees and charges that will be applied or, where appropriate, information on the way such fees and charges are calculated;

¹ Switzerland applies customs duties based on weight or quantity rather than *ad valorem* duties.

- (d) applicable border-crossing or port-of-entry requirements for a specific product;
 - (e) the rules of origin it will apply to a product; and
 - (f) other matters as the Parties may agree.
2. If a Party declines a request for an advance ruling, the Party shall promptly notify the requesting importer, exporter, or producer or duly authorised representative in writing, setting forth the basis for the decision.
3. Advance rulings shall take effect on the date they are issued, or on another date specified by the ruling, provided that the facts or circumstances on which the ruling is based remain unchanged.
4. A Party may limit the validity of advance rulings to a period determined by the domestic laws, rules and regulations.
5. Each Party shall endeavour to make information on advance rulings publicly available, taking into account the need to protect confidential information.

Article 4

Simplification of International Trade Procedures

1. The Parties shall apply trade and border procedures that are simple, reasonable and impartial.
2. The Parties shall limit controls, formalities and the number of documents required in the context of trade in goods between the Parties to those necessary and appropriate to ensure compliance with legal requirements and thereby simplify to the greatest extent possible the respective procedures. With a view to minimising the incidence and complexity of import, export and transit formalities and to decreasing and simplifying import, export and transit documentation requirements, each Party shall ensure that such formalities and documentation requirements:
- (a) are applied with a view to a rapid release and clearance of goods;
 - (b) are applied in a manner that aims at reducing the time and cost of compliance; and
 - (c) are the least trade restrictive measure chosen.
3. The importing Party shall not require any original or copy of the export declaration from the importer.
4. The Parties shall endeavour to use efficient trade procedures, with a view to reducing costs and unnecessary delays in trade between them, based, as appropriate, on international standards, in particular the standards, guidelines and recommendations of the United Nations Centre for Trade Facilitation and Electronic Business

(UN/CEFACT), the International Organization for Standardization (ISO), the World Customs Organization (WCO) including the principles of the *Revised International Convention on the Simplification and Harmonisation of Customs Procedures* (Revised Kyoto Convention), the Codex Alimentarius Commission, the *World Organization for Animal Health* and the relevant international and regional organisations operating within the framework of the *International Convention for the Protection of New Varieties of Plants*.

5. Each Party shall adopt or maintain procedures that:

- (a) provide for advance electronic submission and processing of information before the physical arrival of goods in order to expedite their clearance;
- (b) allow importers to obtain the release of goods prior to meeting all import requirements of that Party if the importer provides sufficient guarantees and where it is decided that neither further examination, physical inspection nor any other submission is required and where such import requirements do not concern regulated and/or controlled imports;
- (c) provide for the possibility of electronic payment for duties, taxes, fees and charges collected by customs and other border authorities; and
- (d) allow goods intended for import to be moved within the Party under customs control from the customs office of entry to another customs office from where the goods would then be released or cleared.

6. In order to avoid deterioration of perishable goods,² each Party shall:

- (a) provide for the rapid release of perishable goods;
- (b) in cases of delays in the release of perishable goods, provide, upon request, an explanation of the reasons for the delay;
- (c) give appropriate priority to perishable goods when scheduling any examinations that may be required; and
- (d) either arrange, or allow an importer to arrange, for proper storage of perishable goods pending their release. Each Party may require that any storage facilities arranged by the importer have been approved or designated by its relevant authorities.

Article 5

Competent Customs Offices

1. Each Party shall designate the customs offices at which goods may be presented or cleared. In determining the competence and location of these offices and their business hours, the requirements of trade shall be taken into account.

² For the purposes of this provision, **perishable goods** are goods that rapidly decay due to their natural characteristics, in particular in the absence of appropriate storage conditions.

2. Each Party shall, subject to the availability of resources, perform customs controls and procedures outside the designated business hours and outside the premises of the competent customs offices if so requested by a trader for a valid reason.

Article 6

Risk Management

1. Each Party shall determine which persons, goods, or means of transport are to be examined and the extent of the examination, based on risk management.

2. In identifying and addressing risks related to the entry, exit, transit, transfer or end-use of goods moved between the customs territories of Parties, or to the presence of goods that are not in free circulation, the Parties shall systematically apply objective risk management procedures and practices.

3. Each Party's border procedures and customs controls, including its documentary examinations, physical examinations or post-audit examinations, shall not be more onerous than necessary to limit its exposure to the risks referred to in paragraph 2.

Article 7

Authorised Economic Operator System

A Party operating an Authorised Economic Operator System or security measures affecting international trade flows shall:

- (a) afford another Party the possibility to negotiate a mutual recognition agreement on authorisation and security measures for the purpose of facilitating international trade while ensuring effective customs control; and
- (b) draw on relevant international standards, in particular the *WCO Framework of Standards to Secure and Facilitate Global Trade (SAFE Framework)*.

Article 8

Customs Brokers

The Parties shall ensure that the domestic laws, rules and regulations regarding customs brokers are based on transparent rules. The Parties shall allow legal persons to operate with their own customs brokers, as defined in their domestic laws, rules and regulations.

Article 9

Fees and Charges

1. Fees and charges of whatever character, other than import duties and other than taxes within the purview of Article III of the GATT 1994, imposed in connection with importation or exportation, including tasks provided under Article 3 (Advanced Rulings), shall be limited in amount to the approximate cost of services rendered and shall not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.
2. The fees and charges referred to in paragraph 1 shall not be calculated on an *ad valorem* basis.
3. Each Party shall officially publish information on fees and charges on the internet, as far as practicable in English. Such information shall include the reason for the fee or charge, i.e. the service provided, the responsible authority, the fees and charges that will be applied and how they are calculated, as well as when and how payment has to be made.
4. Upon request, the customs authorities or any other competent authority of a Party shall provide information on fees and charges applicable to imports of goods into that Party, including the methods of calculation.

Article 10

Penalty Disciplines

1. Each Party shall ensure that penalties for breaches of its customs laws, rules or regulations, or procedural requirements are imposed only on the person(s) legally responsible for the breach.
2. The penalty imposed shall depend on the facts and circumstances of the case and shall be based on the culpability of the responsible person and be commensurate with the degree and severity of the breach.
3. A penalty for minor breaches, such as inadvertent omissions or mistakes, including mistakes in interpretation of customs laws, rules or regulations, without fraudulent intent or gross negligence, shall not be greater than necessary to discourage a repetition of such errors. Penalties shall not be inflicted for obvious formal errors.
4. Each Party shall ensure that when a penalty is imposed for a breach of customs laws, rules or regulations, or procedural requirements, an explanation in writing is provided to the person upon whom the penalty is imposed, specifying the nature of the breach, the basis for the penalty and instructions on the rights to appeal.
5. Each Party shall consider, as a mitigating factor, the voluntary disclosure to the competent authorities of the circumstances of a breach of customs laws, rules or

regulations, or procedural requirement prior to the discovery of a breach by the authority.

6. Each Party shall specify in its domestic laws, rules and regulations a limited period within which it may initiate penalty proceedings in connection with a breach of customs laws, rules or regulations, or procedural requirement.

7. Each Party shall maintain procedures to avoid conflicts of interest in the assessment and collection of penalties ensuring that government officials do not personally benefit from any penalty or duties assessed or collected.

Article 11

Legalisation of Documents

1. A Party shall not require legalisation or other authentication, in particular consular transaction of commercial invoices, certificates of origin or other customs documentation, including related fees and charges, in connection with the importation of any goods of another Party.

2. However, in certain circumstances, such as where the customs authority of a Party doubts the veracity of the importer's declaration, and thereby challenges it, the customs authority may require as additional documentary support, the legalised, authenticated or consularized documents.

Article 12

Temporary Admission of Goods

1. Each Party shall, as provided for in their domestic laws and regulations, allow temporary admission of goods.

2. For the purposes of this Article, "temporary admission" means customs procedures under which certain goods may be brought into a customs territory conditionally relieved from payment of customs duties. Such goods shall be imported for a specific purpose, and shall be intended for re-exportation within a specified period and without having undergone any change except normal depreciation due to the use made of them.

Article 13

Inward and Outward Processing

1. Each Party shall, as provided for in their domestic laws and regulations, allow temporary importation and exportation for inward processing and outward processing.

2. For the purposes of this Article:

- (a) **inward processing** means customs procedures under which certain goods can be brought into a customs territory conditionally relieved from payment of customs duties. Such goods must be intended for re-exportation within a specified period after having undergone manufacturing, processing or repair; and
- (b) **outward processing** means customs procedures under which certain goods, which are in free circulation in a customs territory, may be temporarily exported for manufacturing, processing or repair abroad and then re-imported with total or partial exemption from customs duties.

Article 14

Border Agency Cooperation

Each Party shall ensure that its authorities and agencies involved in border and other import and export controls cooperate and coordinate their procedures in order to facilitate trade.

Article 15

Appeal

Each Party shall ensure that any person to whom customs or another border authority issues an administrative decision has the right to at least:

- (a) one level of independent administrative appeal, unless the administrative decision has been taken by the highest administrative entity; and
- (b) one level of independent judicial appeal.

Article 16

Confidentiality

All information provided in relation with importation, exportation, advance rulings or transit of goods, which is by nature confidential or which is provided on a confidential basis, shall not be disclosed by the Parties' authorities without the explicit permission of the person or authority providing it.

Article 17

Further Cooperation

1. The Parties may identify, and submit to the Sub-Committee on Trade in Goods for consideration, additional measures with a view to facilitating trade between them.
 2. The Parties shall promote international cooperation in relevant multilateral fora on trade facilitation. The Parties shall review relevant international initiatives in order to identify, and may submit to the Sub-Committee on Trade in Goods for consideration, further areas where joint actions could contribute to their common objectives.
 3. Upon request by a Party, another Party shall provide information for the purpose of verifying an import or export declaration in identified cases, where there is reasonable ground to doubt the truth or accuracy of a declaration. Article 12 of the *WTO Agreement on Trade Facilitation* shall apply and is hereby incorporated and made part of this Agreement, *mutatis mutandis*.
-

ANNEX VII

REFERRED TO IN ARTICLE 2.23

MANDATE OF THE SUB-COMMITTEE ON TRADE IN GOODS

ANNEX VII

REFERRED TO IN ARTICLE 2.23

MANDATE OF THE SUB-COMMITTEE ON TRADE IN GOODS

1. The Parties hereby establish a Sub-Committee on Trade in Goods (hereinafter referred to as the "Sub-Committee") comprising representatives of each Party.
2. The Sub-Committee may consider any matter arising under Chapters 2 (Trade in Non-Agricultural Products) and 3 (Trade In Agricultural Products), including Annexes I (Rules of Origin), including its Appendix (Product Specific Rules), and VI (Trade Facilitation).
3. The Sub-Committee shall:
 - (a) monitor and review the implementation of commitments under Chapters 2 (Trade in Non-Agricultural Products) and 3 (Trade In Agricultural Products);
 - (b) prepare technical amendments, including HS updates;
 - (c) undertake consultations, as appropriate;
 - (d) make recommendations on matters arising from the implementation of Chapters 2 (Trade in Non-Agricultural Products) and 3 (Trade In Agricultural Products) and report to the Joint Committee;
 - (e) exchange information and review developments;
 - (f) carry out other functions with respect to trade in goods which may be delegated by the Joint Committee.
4. The Sub-Committee shall act by consensus.
5. The Sub-Committee shall meet as often as required. It shall be convened by the Joint Committee, or on request of a Party. The place of the meeting shall alternate between an EFTA State and the Philippines, as agreed by the Parties. The Parties may mutually agree to hold a Sub-Committee meeting by electronic means of communication.
6. The meetings of the Sub-Committee shall be co-chaired by a representative of an EFTA State and the Philippines. A provisional agenda for each meeting shall be prepared by the host of the Sub-Committee in consultation with the other Parties, and forwarded to them, as a general rule no later than two weeks before the meeting.

7. A report shall be prepared by the Sub-Committee on the results of each of the Sub-Committee meetings, and the hosting chairperson shall, if requested, report at the following meeting of the Joint Committee.

ANNEX VIII

REFERRED TO IN ARTICLE 3.2

SCHEDULE OF TARIFF COMMITMENTS ON AGRICULTURAL
PRODUCTS

ICELAND AND THE PHILIPPINES

ANNEX VIII

REFERRED TO IN ARTICLE 3.2

SCHEDULE OF TARIFF COMMITMENTS ON AGRICULTURAL PRODUCTS

ICELAND AND THE PHILIPPINES

Section I – Schedule of Concessions of Iceland on Agricultural Products Originating in
the Philippines

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

- (a) Iceland shall apply import duties on goods originating in the Philippines as set out in the Column “Preferential duty”, where the first sub-column indicates the *ad volorem* duty and the second sub-column indicates the specific duty in Icelandic Krona per kilogram (in ISK/kg).
- (b) Product defined as **NPT** (No Preferential Treatment) shall be exempt from tariff reduction or elimination.
- (c) At the time of importation, the lower duty between the MFN rate and the applicable duty set out in this Annex shall prevail.

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
0101	Live horses, asses, mules and hinnies						
	- Horses:						
0101.2100	-- Pure-bred breeding animals	229	0.81	0		0	0
	-- Other:						
0101.2901	--- Riding horses	229	0.81	0		0	0
0101.2909	--- Other	229	0.81	0		0	0
0101.3000	- Asses	229	0.81	0		0	0
0101.9000	- Other	229	0.81	0		0	0
0102	Live bovine animals						
	- Cattle:						
0102.2100	-- Pure-bred breeding animals	229	1.42	0		0	0
0102.2900	-- Other:	229	1.42	0		0	0
	Buffalo:						
0102.3100	-- Pure-bred breeding animals	229	1.42	0		0	0
0102.3900	-- Other	229	1.42	0		0	0
0102.9000	- Other:	229	1.42	0		0	0
0103	Live Swine						
0103.1000	Pure-bred breeding animals	344	1.77	0		0	0
	- Other:						
0103.9100	-- Weighing less than 50 kg	344	1.23	0		0	0
0103.9200	-- Weighing 50 kg or more	344	1.77	0		0	0
0104	Live sheep and goats						
0104.1000	- Sheep	252	0.98	0		0	0
0104.2000	- Goats	252	0.98	0		0	0
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls						
	- Weighing not more than 185 g:						
0105.1100	-- Fowls of the species <i>Gallus domesticus</i>	299	0.50	0		0	0
0105.1200	-- Turkeys	318	0.67	0		0	0
0105.1300	-- Ducks	318	0.67	0		0	0
0105.1400	-- Geese	318	0.67	0		0	0
0105.1500	-- Guinea fowls	318	0.67	0		0	0
	- Other:						
0105.9400	-- Fowls of the species <i>Gallus domesticus</i>	299	2.17	0		0	0
0105.9900	-- Other	318	2.97	0		0	0
0106	Other live animals						
	- Mammals:						
0106.1100	-- Primates	229		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
0106.1200	-- Whales, dolphins and porpoises (mammals of the order Catacea); manatees and dugongs (mammals of the order Sirenia); seals, sealions and walruses (mammals of the suborder Pinnipedia)	229		0		0	0
0106.1300	-- Camels and other camelids (Camelidae)	229		0		0	0
0106.1400	-- Rabbits and hares	229		0		0	0
	-- Other:						
0106.1901	--- Minks	229		0		0	0
0106.1902	--- Foxes	229		0		0	0
0106.1909	--- Other	229		0		0	0
0106.2000	-- Reptiles (including snakes and turtles)	229		0		0	0
	- Birds:						
0106.3100	-- Birds of prey	229		0		0	0
0106.3200	-- Psittaciformes (including parrots, parakeets, macaws and cockatoos)	229		0		0	0
0106.3300	-- Ostriches: emus (Dromaius novaehollandiae)	229		0		0	0
0106.3900	-- Other	229		0		0	0
	- Other:						
	- Insects:						
0106.4100	-- Bees	229		0		0	0
0106.4900	-- Other	229		0		0	0
0106.9000	- Other	229		0		0	0
0201	Meat of bovine animals, fresh or chilled						
0201.1000	- Carcasses and half-carcasses	304	3.28	30	357	NPT	NPT
	- Other cuts with bone in:						
0201.2001	-- Loins and cuts thereof	304	7.29	30	703	NPT	NPT
0201.2002	-- Round and cuts thereof	304	7.29	30	500	NPT	NPT
0201.2003	-- Shoulders and cuts thereof	304	7.29	30	315	NPT	NPT
0201.2009	-- Other	304	7.29	30	315	NPT	NPT
	- Boneless:						
0201.3001	-- Minced	304	13.53	30	510	NPT	NPT
0201.3002	-- Tenderloin	304	13.53	30	1462	NPT	NPT
0201.3003	-- Top loin	304	13.53	30	1087	NPT	NPT
0201.3004	-- Round	304	13.53	30	1014	NPT	NPT
0201.3009	-- Other	304	13.53	30	599	NPT	NPT
0202	Meat of bovine animals, frozen						
0202.1000	- Carcasses and half-carcasses	304	3.28	30	357	NPT	NPT

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
	- Other cuts with bone in:						
0202.2001	-- Loins and cuts thereof	304	7.29	30	703	NPT	NPT
0202.2002	-- Round and cuts thereof	304	7.29	30	500	NPT	NPT
0202.2003	-- Shoulders and cuts thereof	304	7.29	30	315	NPT	NPT
0202.2009	-- Other	304	7.29	30	315	NPT	NPT
	- Boneless:						
0202.3001	-- Minced	304	13.53	30	510	NPT	NPT
0202.3002	-- Tenderloin	304	13.53	30	1462	NPT	NPT
0202.3003	-- Top loin	304	13.53	30	1087	NPT	NPT
0202.3004	-- Round	304	13.53	30	1014	NPT	NPT
0202.3009	-- Other	304	13.53	30	599	NPT	NPT
0203	Meat of swine, fresh, chilled or frozen						
	- Fresh or chilled:						
0203.1100	-- Carcasses and half-carcasses:	457	3.55	30	361	NPT	NPT
	-- Hams, shoulders and cuts thereof, with bone in:						
0203.1201	--- Round and cuts thereof	457	7.12	30	504	NPT	NPT
0203.1209	--- Shoulders and cuts thereof	457	7.12	30	464	NPT	NPT
	-- Other:						
	--- With bone:						
0203.1901	---- Loins and cuts thereof	457	10.96	30	775	NPT	NPT
0203.1902	---- Other	457	10.96	30	361	NPT	NPT
	--- Boneless:						
0203.1903	---- Minced	457	10.96	30	456	NPT	NPT
0203.1904	---- Tenderloin	457	10.96	30	1195	NPT	NPT
0203.1905	---- Top loin	457	10.96	30	1107	NPT	NPT
0203.1906	---- Round	457	10.96	30	1022	NPT	NPT
0203.1909	---- Other	457	10.96	30	456	NPT	NPT
	- Frozen						
0203.2100	-- Carcasses and half-carcasses	457	3.55	30	361	NPT	NPT
	-- Hams, shoulders and cuts thereof, with bone in:						
0203.2201	--- Round and cuts thereof	457	7.12	30	504	NPT	NPT
0203.2209	--- Shoulders and cuts thereof	457	7.12	30	464	NPT	NPT
	-- Other:						
	--- With bone:						
0203.2901	---- Loins and cuts thereof	457	10.96	30	775	NPT	NPT
0203.2902	---- Other	457	10.96	30	361	NPT	NPT
	--- Boneless:						
0203.2903	---- Minced	457	10.96	30	456	NPT	NPT

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
0203.2904	---- Tenderloin	457	10.96	30	1195	NPT	NPT
0203.2905	---- Top loin	457	10.96	30	1107	NPT	NPT
0203.2906	---- Round	457	10.96	30	1022	NPT	NPT
0203.2909	---- Other	457	10.96	30	456	NPT	NPT
0204	Meat of sheep or goats, fresh, chilled or frozen						
0204.1000	- Carcasses and half-carcasses of lamb, fresh or chilled	337	2.94	30	273	NPT	NPT
	- Other meat of sheep, fresh or chilled:						
0204.2100	-- Carcasses and half-carcasses	337	2.94	30	273	NPT	NPT
	-- Other cuts with bone in:						
0204.2201	--- Loins and cuts thereof	337	5.20	30	382	NPT	NPT
0204.2202	--- Round and cuts thereof	337	5.20	30	382	NPT	NPT
0204.2203	--- Shoulders and cuts thereof	337	5.20	30	241	NPT	NPT
0204.2209	--- Other	337	5.20	30	241	NPT	NPT
	-- Boneless:						
0204.2301	--- Minced	337	10.07	30	390	NPT	NPT
0204.2302	--- Tenderloin	337	10.07	30	947	NPT	NPT
0204.2303	--- Top loin	337	10.07	30	883	NPT	NPT
0204.2304	--- Round	337	10.07	30	883	NPT	NPT
0204.2309	--- Other	337	10.07	30	390	NPT	NPT
0204.3000	- Carcasses and half-carcasses of lamb, frozen	337	2.94	30	273	NPT	NPT
	- Other meat of sheep, frozen:						
0204.4100	-- Carcasses and half-carcasses	337	2.94	30	273	NPT	NPT
	-- Other cuts with bone in:						
0204.4201	--- Loins and cuts thereof	337	10.07	30	382	NPT	NPT
0204.4202	--- Round and cuts thereof	337	10.07	30	382	NPT	NPT
0204.4203	--- Shoulders and cuts thereof	337	10.07	30	241	NPT	NPT
0204.4209	--- Other	337	10.07	30	241	NPT	NPT
	-- Boneless:						
0204.4301	--- Minced	337	10.07	30	390	NPT	NPT
0204.4302	--- Tenderloin	337	10.07	30	947	NPT	NPT
0204.4303	--- Top loin	337	10.07	30	883	NPT	NPT
0204.4304	--- Round	337	10.07	30	883	NPT	NPT
0204.4309	--- Other	337	10.07	30	390	NPT	NPT
0204.5000	- Meat of goats	337	2.94	30	382	NPT	NPT
0205.0000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	304	2.23	30	256	NPT	NPT

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen						
0206.1000	- Of bovine animals, fresh or chilled	304	4.62	30	421	NPT	NPT
	- Of bovine animals, frozen:						
0206.2100	-- Tongues	304	4.62	30	421	NPT	NPT
0206.2200	-- Livers	304	2.23	30	243	NPT	NPT
0206.2900	-- Other	304	4.62	30	350	NPT	NPT
0206.3000	- Of swine, fresh or chilled	457	2.92	30	202	NPT	NPT
	- Of swine, frozen:						
0206.4100	-- Livers	457	1.17	30	202	NPT	NPT
0206.4900	-- Other	457	2.92	30	202	NPT	NPT
	- Other, fresh or chilled:						
0206.8001	-- Sheep heads	337	1.61	30	217	NPT	NPT
0206.8009	-- Other	304	4.62	30	217	NPT	NPT
	- Other, frozen:						
0206.9001	-- Sheep heads	337	1.61	30	217	NPT	NPT
0206.9009	-- Other	304	4.62	30	217	NPT	NPT
0207	Meat and edible offal, of the poultry of heading No. 0105, fresh, chilled or frozen						
	- Of fowls of the species <i>Gallus domesticus</i> :						
0207.1100	-- Not cut in pieces, fresh or chilled	397	4.03	30	603	NPT	NPT
0207.1200	-- Not cut in pieces, frozen	397	4.03	30	439	NPT	NPT
	-- Cuts and offal, fresh or chilled:						
0207.1301	--- Boneless	397	4.03	30	499	NPT	NPT
0207.1302	--- Liver	397	4.03	30	499	NPT	NPT
0207.1309	--- Other	397	4.03	30	499	NPT	NPT
	-- Cuts and offal, frozen:						
0207.1401	--- Boneless	397	4.03	30	900	NPT	NPT
0207.1402	--- Liver	397	4.03	20	499	NPT	NPT
0207.1409	--- Other	397	4.03	30	439	NPT	NPT
	- Of turkeys:						
0207.2400	-- Not cut in pieces, fresh or chilled	397	4.03	30	603	NPT	NPT
0207.2500	-- Not cut in pieces, frozen	422	5.53	30	603	NPT	NPT
	-- Cuts and offal, fresh or chilled:						
0207.2601	--- Boneless	397	4.03	30	499	NPT	NPT
0207.2602	--- Liver	397	4.03	30	499	NPT	NPT
0207.2609	--- Other	397	4.03	30	499	NPT	NPT

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		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
	-- Cuts and offal, frozen:						
0207.2701	--- Boneless	422	5.53	30	1000	NPT	NPT
0207.2702	--- Liver	397	4.03	20	499	NPT	NPT
0207.2709	--- Other	422	5.53	30	603	NPT	NPT
	- Of ducks:						
0207.4100	-- Not cut in pieces, fresh or chilled	397	4.03	30	603	NPT	NPT
0207.4200	-- Not cut in pieces, frozen	422	5.53	30	603	NPT	NPT
0207.4300	-- Fatty livers, fresh or chilled	304	2.23	30	256	NPT	NPT
	-- Other, fresh or chilled						
0207.4401	--- Boneless	397	4.03	30	499	NPT	NPT
0207.4402	--- Liver	304	2.23	30	499	NPT	NPT
0207.4409	--- Other	397	4.03	30	499	NPT	NPT
	-- Other, frozen:						
0207.4501	--- Boneless	422	5.53	30	1000	NPT	NPT
0207.4502	--- Liver	397	4.03	20	499	NPT	NPT
0207.4509	--- Other	397	4.03	30	603	NPT	NPT
	- Of geese:						
0207.5100	-- Not cut in pieces, fresh or chilled	397	4.03	30	603	NPT	NPT
0207.5200	-- Not cut in pieces, frozen	422	5.53	30	603	NPT	NPT
0207.5300	-- Fatty livers, fresh or chilled	304	2.23	30	256	NPT	NPT
	-- Other, fresh or chilled						
0207.5401	--- Boneless	397	4.03	30	499	NPT	NPT
0207.5402	--- Liver	304	2.23	30	499	NPT	NPT
0207.5409	--- Other	397	4.03	30	499	NPT	NPT
	-- Other, frozen:						
0207.5501	--- Boneless	422	5.53	30	1000	NPT	NPT
0207.5502	--- Liver	397	4.03	20	499	NPT	NPT
0207.5509	--- Other	397	4.03	30	603	NPT	NPT
	- Of guinea fowls:						
0207.6010	-- Not cut in pieces, fresh or chilled	397	4.03	30	603	NPT	NPT
0207.6020	-- Not cut in pieces, frozen	422	5.53	30	603	NPT	NPT
0207.6030	-- Fatty livers, fresh or chilled	304	2.23	30	256	NPT	NPT
	-- Other, fresh or chilled						
0207.6041	--- Boneless	397	4.03	30	499	NPT	NPT
0207.6042	--- Liver	304	2.23	30	499	NPT	NPT
0207.6049	--- Other	397	4.03	30	499	NPT	NPT
	-- Other, frozen:						
0207.6091	--- Boneless	422	5.53	30	1000	NPT	NPT

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0207.6092	--- Liver	397	4.03	20	499	NPT	NPT
0207.6099	--- Other	397	4.03	30	603	NPT	NPT
0208	Other meat and edible meat offal, fresh, chilled or frozen						
0208.1000	- Of rabbits or hares	344	2.69	30	393	NPT	NPT
ex 0208.3000	- Of primates	229	10.19	30	363	NPT	NPT
	- Of whales, dolphins and porpoises (mammals of the order Catacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):						
0208.4004	-- Seal meat, frozen	229	2.48	30	363	NPT	NPT
0208.4005	-- Sea lions and walruses	229	2.48	30	363	NPT	NPT
0208.4009	-- Other	229	10.19	30	363	NPT	NPT
0208.5000	- Of reptiles (including snakes and turtles)	229	10.19	30	363	NPT	NPT
0208.6000	- Of camels and other camelids (Camelidae)	229	10.19	30	363	NPT	NPT
0208.9001	-- Pigeons	229	10.19	30	363	NPT	NPT
0208.9002	-- Pheasants	229	10.19	30	363	NPT	NPT
0208.9003	-- Ptarmigans, frozen	229	3.03	30	446	NPT	NPT
0208.9004	-- Deer	229	10.19	30	363	NPT	NPT
0208.9005	-- Seal meat, frozen	229	2.48	30	363	NPT	NPT
0208.9007	-- Boneless reindeer meat, frozen	229	9.60	30	1014	NPT	NPT
	-- Reindeer meat with bone, frozen:						
0208.9008	--- Caracasses and half-caracasses	229	9.60	30	1014	NPT	NPT
0208.9009	--- Other	229	9.60	30	1014	NPT	NPT
0208.9011	-- Frog's legs	344	2.69	30	393	NPT	NPT
0208.9019	-- Other	229	10.19	30	363	NPT	NPT
0209.0000	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked						
0209.1000	- Of pigs	344	0.17	30	100	NPT	NPT
0209.9000	- Other	344	0.17	30	100	NPT	NPT
0210	Meat and edible meat offal, salted, in brine dried or smoked; edible flours and meals of meat or meat offal						
	- Meat of swine:						
0210.1100	-- Hams, shoulders and cuts thereof, with bone in	457	5.80	30	504	NPT	NPT

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		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
0210.1200	-- Bellies (streaky) and cuts thereof	457	7.85	30	361	NPT	NPT
	-- Other:						
	--- Smoked:						
0210.1901	---- Boneless	457	8.90	30	447	NPT	NPT
0210.1902	---- Other	457	8.90	30	1195	NPT	NPT
0210.1909	--- Other	457	8.90	30	775	NPT	NPT
	- Meat of bovine animals:						
0210.2001	-- Boneless	304	8.23	30	1462	NPT	NPT
0210.2009	-- Other	304	8.23	30	703	NPT	NPT
	- Other, including edible flours and meals of meat or meat offal:						
0210.9100	-- Of primates	337	9.65	30	363	NPT	NPT
	-- Of whales, dolphins and porpoises (mammals of the order Catacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)						
0210.9201	--- Whale meet, salted	304	3.28	30	363	NPT	NPT
0210.9202	--- Meat of seals, sea lions and walruses	337	9.65	30	363	NPT	NPT
0210.9209	--- Other	337	9.65	30	363	NPT	NPT
0210.9300	-- Of reptiles (including snakes and turtles)	337	9.65	30	363	NPT	NPT
	-- Other						
0210.9910	--- Poultry liver, dried or smoked	397	4.03	30	499	NPT	NPT
	--- Sheep meat, salted:						
0210.9921	---- Boneless	337	6.56	30	947	NPT	NPT
0210.9929	---- Other	337	6.56	30	450	NPT	NPT
	--- Sheep meat, smoked (hangikjöt):						
0210.9931	---- Boneless	337	9.65	30	947	NPT	NPT
0210.9939	---- Other	337	9.65	30	450	NPT	NPT
0210.9990	--- Other	337	9.65	30	363	NPT	NPT
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter						
	- Of a fat content, by weight, not exceeding 1%:						
0401.1001	-- Pasteurized	449	0.27	30	44	NPT	NPT
0401.1009	-- Other	449	0.27	30	44	NPT	NPT
	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:						

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0401.2001	-- Pasteurized	498	0.46	30	44	NPT	NPT
0401.2009	-- Other	498	0.46	30	44	NPT	NPT
	- Of a fat content, by weight, exceeding 6% but not exceeding 10%:						
0401.4001	-- Pasteurized	563	2.00	30	228	NPT	NPT
0401.4009	-- Other	563	2.00	30	228	NPT	NPT
	- Of a fat content, by weight, exceeding 10%:						
0401.5001	-- Pasteurized	563	2.00	30	228	NPT	NPT
0401.5009	-- Other	563	2.00	30	228	NPT	NPT
0402	Milk and cream, concentrated or containing added sugar or other sweetening matter						
	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%						
0402.1010	-- Without added sugar or other sweetening matter	448	2.99	30	344	NPT	NPT
0402.1090	-- Other	448	2.99	30	344	NPT	NPT
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%						
0402.2100	-- Not containing added sugar or other sweetening matter	498	3.76	30	430	NPT	NPT
0402.2900	-- Other	498	3.76	30	430	NPT	NPT
	- Other:						
0402.9100	-- Not containing added sugar or other sweetening matter	498	3.76	30	430	NPT	NPT
0402.9900	-- Other	498	3.76	30	430	NPT	NPT
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	501	0.54	30	61	0	53
0403.1012	-- Containing fruit or nuts	501	0.54	30	61	0	53
0403.1013	-- Flavoured, n.e.s	498	0.59	30	61	0	53
0403.1019	-- Other	498	0.59	30	61	NPT	NPT
	-- Beverage yogurt:						
0403.1021	--- Containing cocoa	501	0.54	30	61	0	51
0403.1022	--- Containing fruit or nuts	501	0.54	30	61	0	51
0403.1023	--- Flavoured, n.e.s.	501	0.54	30	61	0	51

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0403.1029	--- Other	501	0.54	30	61	NPT	NPT
	- Other:						
0403.9011	-- Containing cocoa	501	0.46	30	53	0	45
0403.9012	-- Containing fruit or nuts	501	0.46	30	53	0	45
0403.9013	-- Flavoured, n.e.s.	536	0.83	30	53	0	45
0403.9014	-- Of a milkfat content, by weight, exceeding 6%	536	0.83	30	136	NPT	NPT
0403.9019	-- Other	536	0.83	30	53	0	45
	-- Beverages:						
0403.9021	--- Containing cocoa	501	0.46	30	53	0	45
0403.9022	--- Containing fruit or nuts	501	0.46	30	53	0	45
0403.9023	--- Flavoured, n.e.s.	501	0.46	30	53	NPT	NPT
0403.9029	--- Other	501	0.46	30	53	0	45
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included						
	– Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter:					NPT	NPT
0404.1010	– – Whey and modified whey, whether or not concentrated, containing added sugar or other sweetening matter.	47	0.13	30	15	NPT	NPT
0404.1020	– – Other whey and modified whey, whether or not concentrated.	47	0.13	30	15	NPT	NPT
0404.9000	- Other	47	0.13	30	15	NPT	NPT
0405	Butter and other fats and oils derived from milk; dairy spreads						
0405.1000	- Butter	573	5.43	30	623	NPT	NPT
0405.2000	- Dairy spreads	80	3.27	30	220	NPT	NPT
0405.9000	- Other	573	5.43	30	623	NPT	NPT
0406	Cheese and curd						
	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:						
	– – Milk curds						
0406.1011 –	– – – Milk curds containing added sugar or other sweetening matter	485	3.86	30	430	NPT	NPT
0406.1019	– – – Other milk curds	485	3.86	30	430	NPT	NPT
0406.1090	– – Other	485	3.86	30	430	NPT	NPT

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0406.2000	- Grated or powdered cheese, of all kinds	485	3.86	30	430	NPT	NPT
0406.3000	- Processed cheese, not grated or powdered	494	2.88	30	430	NPT	NPT
0406.4000	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	513	4.43	30	500	NPT	NPT
0406.9000	- Other cheese	491	4.34	30	500	NPT	NPT
0407	Birds' eggs, in shell, fresh, preserved or cooked						
	- Fertilised eggs for incubation:						
0407.1100	-- Of fowls of the species <i>Gallus domesticus</i> .	406	2.13	30	243	NPT	NPT
0407.1900	-- Other	406	2.13	30	243	NPT	NPT
	- Other fresh eggs:						
0407.2100	-- Of fowls of the species <i>Gallus domesticus</i> .	406	2.13	30	243	NPT	NPT
0407.2900	-- Other	406	2.13	30	243	NPT	NPT
0407.9000	- Other	406	2.13	30	243	NPT	NPT
0408	Birds' eggs not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter						
	- Egg yolks:						
0408.1100	-- Dried	406	8.90	30	875	NPT	NPT
	-- Other:						
0408.1901	--- Pasteurized egg yolk containing 7% salt, in packings of 5 kg or more	406	2.36	30	390	NPT	NPT
0408.1909	--- Other	406	2.36	30	390	NPT	NPT
	- Other:						
0408.9100	-- Dried	406	8.90	30	875	NPT	NPT
	-- Other:						
0408.9901	--- Cooked eggs in packings of 10 kg or more	406	2.36	30	208	NPT	NPT
0408.9909	--- Other	406	2.36	30	208	NPT	NPT
0409.0000	Natural honey	22		0		NPT	NPT
0410.0000	Edible products of animal origin, not elsewhere specified or included	304	3.28	0		NPT	NPT
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair	0		0		0	0
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair:						

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0502.1000	- Pigs', hogs' or boars' bristles and hair and waste thereof	0		0		0	0
0502.9000	- Other	0		0		0	0
0504	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof						
0504.0001	- Guts, salted and dressed	6		0		0	0
0504.0002	- Guts, salted but not dressed	6		0		0	0
0504.0009	- Other	6		0		0	0
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers						
	- Feathers of a kind used for stuffing; down:						
0505.1001	-- Feathers	0		0		0	0
0505.1002	-- Eider down, cleaned	0		0		0	0
0505.1003	-- Other down	0		0		0	0
0505.1009	-- Other	0		0		0	0
0505.9000	- Other	0		0		0	0
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or de gelatinised; powder and waste of these products						
0506.1000	- Ossein and bones treated with acid	175		0		0	0
0506.9000	- Other	175		0		0	0
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products						
	- Ivory; ivory powder and waste:						
0507.1001	-- Whale teeth	0		0		0	0
0507.1009	-- Other	0		0		0	0
	- Other						
0507.9001	-- Whalebone	0		0		0	0
0507.9002	-- Bird's claws	0		0		0	0
0507.9003	-- Sheep horns	0		0		0	0
0507.9004	-- Bovine horns	0		0		0	0

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0507.9009	-- Other	0		0		0	0
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		0		0	0
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		0		0	0
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 and 3, unfit for human consumption						
0511.1000	- Bovine semen	6		0		0	0
	-- Other						
0511.9901	--- Animal blood	175		0		0	0
0511.9902	---- Fit for human consumption	175		0		0	0
0511.9903	--- Horse semen	175		0		0	0
0511.9904	--- Ram semen	175		0		0	0
0511.9905	--- Humen semen	175		0		0	0
0511.9909	--- Other	175		0		0	0
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 1212						
	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant:						
0601.1010	-- Hyacinths	51		0		0	0
0601.1020	-- Narcissi	51		0		0	0
0601.1030	-- Tulips	51		0		0	0
0601.1040	-- Gladioli	51		0		0	0
0601.1090	-- Other	51		0		0	0
	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:						
	-- Chicory plants and roots:						
0601.2011	--- Chicory plants	178	2.34	30	265	NPT	NPT
0601.2012	--- Chicory roots	0		0		0	0

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	-- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower:						
	--- Potted plants in growth:						
0601.2031	---- Hyacinths	193	4.18	30	480	0	0
0601.2032	---- Narcissi	193	4.18	30	480	0	0
0601.2033	---- Tulips	193	4.18	30	480	0	0
0601.2034	---- Gladioli	193	4.18	30	480	0	0
0601.2035	---- Orchids	193	4.18	30	480	0	0
0601.2039	---- Other	193	4.18	30	480	0	0
	--- Potted plants in flower:						
0601.2041	---- Hyacinths	178	2.34	30	480	NPT	NPT
0601.2042	---- Narcissi	178	2.34	30	480	NPT	NPT
0601.2043	---- Tulips	178	2.34	30	480	NPT	NPT
0601.2044	---- Gladioli	178	2.34	30	480	NPT	NPT
0601.2045	---- Orchids	178	2.34	30	480	NPT	NPT
0601.2049	---- Other	178	2.34	30	480	NPT	NPT
0601.2090	--- Other	178	2.34	30	265	NPT	NPT
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn						
0602.1000	- Unrooted cuttings and slips	135	1.86	0	270	NPT	NPT
0602.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	135	1.86	30	200	NPT	NPT
0602.3000	- Rhododendrons and azaleas, grafted or not	113	1.77	30	200	NPT	NPT
	- Roses, grafted or not:						
0602.4010	-- In retail packings	113	1.77	30	200	NPT	NPT
0602.4090	-- Other	113	1.77	30	200	NPT	NPT
	- Other:						
0602.9010	-- Mushroom spawn	135	1.86	0	200	NPT	NPT
0602.9020	-- Pineapple trees	135	1.86	30	200	NPT	NPT
0602.9030	-- Vegetable plants and strawberry plants	135	1.86	30	200	NPT	NPT
	-- Other:						
	--- Outdoor plants:						
	---- Trees, shrubs and bushes:						
0602.9041	----- Forest trees	135	1.86	30	200	NPT	NPT
	----- Other:						
0602.9045	----- Slips, rooted, and young growth	135	1.86	30	200	NPT	NPT
0602.9049	----- Other	135	1.86	30	200	NPT	NPT
	---- Other outdoor plants:						

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0602.9051	----- Perennial plant like plants	135	1.86	30	200	NPT	NPT
0602.9059	----- Other	135	1.86	30	200	NPT	NPT
	--- Indoor plants:						
	---- Slips, rooted, and young growth, excluding cacti:						
0602.9071	----- For continued cultivation in nurseries for not less than two months	135	1.86	30	200	0	0
0602.9079	----- Other	135	1.86	30	200	0	0
	---- Flowering plants with buds or flowers, excluding cacti:						
0602.9091	----- Potted plants not exceeding 1 m in height, excluding thick leaves and plants of the genus Bromilea and the plants Erica Gracilis and Calluna	135	1.86	30	200	NPT	NPT
0602.9092	----- Other	135	1.86	30	200	NPT	NPT
	---- Other:						
0602.9093	----- Potted plants not exceeding 1 m in height, excluding thick leaves and plants of the genus Bromilea and the plants Erica Gracilis and Calluna	135	1.86	30	200	NPT	NPT
0602.9099	----- Other	135	1.86	30	200	0	0
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared						
	- Fresh:						
0603.1100	-- Roses	415	0.65	30	95	NPT	NPT
	-- Carnations:						
0603.1201	--- Imported from 1 December to 30 April	415	0.65	30	95	NPT	NPT
0603.1202	--- Imported at other time	415	0.65	30	95	NPT	NPT
0603.1300	-- Orchids	415	0.65	30	95	NPT	NPT
0603.1400	-- Chrysanthemums	415	0.65	30	95	NPT	NPT
0603.1500	-- Lilies (Lilium spp.)	415	0.65	30	95	NPT	NPT
	-- Other:						
0603.1901	--- Of the genera <i>Protea</i> , <i>Banksia</i> , <i>Leucadendron</i> and <i>Brunia</i>	415	0.65	30	95	0	0
0603.1902	--- Cut branches with berries or fruit on, not edible, of the genera: <i>Ligustrum</i> , <i>Callicarpa</i> , <i>Gossypium</i> , <i>Hypericum</i> , <i>Ilex</i> and <i>Symphoricarpos</i>	415	0.65	30	95	NPT	NPT
	--- Spider flowers, flamingo flowers or tail flowers, wonder						

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	flowers or chinchilla and bird of paradise:						
0603.1903	---- Forsythia	415	0.65	30	95	NPT	NPT
0603.1904	---- Imported from 1 December to 30 April	415	0.65	30	95	NPT	NPT
0603.1905	---- Imported at other time	415	0.65	30	95	NPT	NPT
0603.1909	--- Other	415	0.65	30	95	NPT	NPT
0603.9000	- Other	415	0.65	30	95	0	0
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared						
	- Fresh:						
0604.2010	-- Mosses	154	4.59	0		NPT	NPT
0604.2020	-- Lichens	154	4.59	0		NPT	NPT
0604.2030	-- Christmas trees, without roots	154	4.59	30	650	NPT	NPT
0604.2040	-- Christmas tree branches	154	4.59	30	50	NPT	NPT
0604.2090	-- Other	154	4.59	30	50	0	0
	- Other:						
0604.9010	-- Reindeer moss (Cladonia rangiferina) and other mosses, dried, dyed, impregnated or otherwise prepared	154	4.59	0		NPT	NPT
0604.9020	-- Lichens	154	4.59	0		NPT	NPT
0604.9090	-- Other	154	4.59	30	50	0	0
0701	Potatoes, fresh or chilled						
0701.1000	- Seed	378	0.54	30	55	NPT	NPT
	- Other:						
0701.9001	-- Baking potatoes, 65 mm or larger	378	0.50	30	60	NPT	NPT
0701.9009	-- Other	378	0.50	30	60	NPT	NPT
0702	Tomatoes, fresh or chilled						
0702.0001	- Imported from 1 November to 15 March	204	1.92	30	198	0	0
0702.0002	- Imported at other time	204	1.92	30	198	NPT	NPT
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled						
	- Onions and shallots:						
0703.1001	-- Onions	34		30		0	0
0703.1009	-- Shallots	34		30		0	0
0703.2000	- Garlic	34		30		0	0

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	- Leeks and other alliaceous vegetables:						
0703.9001	-- Leeks (<i>Allium porrum</i>)	282	2.13	30	227	0	0
0703.9009	-- Other	34		30		0	0
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled						
0704.1000	- Cauliflowers and headed broccoli	253	1.67	30	176	NPT	NPT
0704.2000	- Brussels sprouts	403	1.96	30	215	0	0
	- Other:						
0704.9001	-- Cabbages	324	0.73	30	79	NPT	NPT
0704.9002	-- Red cabbage	455	1.00	30	110	NPT	NPT
0704.9003	-- Chinese cabbage	420	1.86	30	206	NPT	NPT
0704.9004	-- Sprouting broccoli or calabrese (<i>brassica oleracea</i> var. <i>italica</i>)	175	2.80	30	282	NPT	NPT
0704.9005	-- Curly kale (<i>brassica oleracea</i> <i>acepjala</i>)	468	1.77	30	196	NPT	NPT
0704.9009	-- Other	468	1.77	30	196	NPT	NPT
0705	Lettuce(<i>lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled						
	- Lettuce:						
	-- Cabbage lettuce (head lettuce)						
	--- Iceberg lettuce:						
0705.1111	---- Imported from 1 November to 15 March	220	1.86	30	194	NPT	NPT
0705.1112	---- Importation at other time	220	1.86	30	194	NPT	NPT
	--- Other:						
0705.1191	---- Imported from 1 November to 15 March	439	2.73	30	194	NPT	NPT
0705.1199	---- Imported at other time	439	2.73	30	194	NPT	NPT
0705.1900	-- Other	439	2.73	30	194	NPT	NPT
	- Chicory:						
0705.2100	-- Witloof chicory (<i>Cichorium</i> <i>intybus</i> var. <i>foliosum</i>)	220	1.86	30	194	0	0
0705.2900	-- Other	220	1.86	30	194	0	0
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled						
0706.1000	- Carrots and turnips	320	1.25	30	136	NPT	NPT
	- Other						
0706.9001	-- Carrots	320	1.25	30	136	NPT	NPT
0706.9002	-- Salad beetroot	320	1.25	30	136	NPT	NPT
0706.9009	- Other	320	1.25	30	136	NPT	NPT

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0707	Cucumbers and gherkins, fresh or chilled						
	- Imported from 1 November to 15 March:						
0707.0011	-- Cucumbers	252	1.86	30	197	0	0
0707.0012	-- Gherkins	149	1.40	30	197	0	0
	- Imported at other time:						
0707.0021	-- Cucumbers	252	1.86	30	197	NPT	NPT
0707.0022	-- Gherkins	149	1.40	30	197	NPT	NPT
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled						
0708.1000	- Peas (<i>Pisum sativum</i>)	26		25		0	0
0708.2000	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	26		25		0	0
0708.9000	- Other leguminous vegetables	26		25		0	0
0709	Other vegetables, fresh or chilled						
0709.2000	- Asparagus	34		30		NPT	NPT
0709.3000	- Aubergines (egg-plants)	95	1.36	30	116	NPT	NPT
0709.4000	- Celery other than celeriac	460	1.84	30	116	NPT	NPT
	- Mushrooms and truffles:						
0709.5100	-- Mushrooms of the genus <i>Agaricus</i>	283	5.45	30	400	NPT	NPT
	-- Other:						
0709.5901	--- Truffles	283	5.45	30		0	0
0709.5909	--- Other	283	5.45	30	400	NPT	NPT
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :						
0709.6001	-- Pimento	68		30		NPT	NPT
	-- Peppers:						
0709.6002	--- Imported from 1 November to 15 March	189	3.90	30	397	NPT	NPT
	--- Imported at other dates:						
0709.6003	---- Green peppers	189	3.90	30	397	0	0
0709.6004	---- Other peppers	20	3.90	30	397	0	0
0709.6009	-- Other	189	3.90	30	397	NPT	NPT
0709.7000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	20		20		NPT	NPT
	- Other:						
0709.9100	-- Globe artichokes	189	3.90	30		0	0
0709.9200	-- Olives	34		30		0	0
	-- Pumpkins, squash and gourds (<i>Cucurbita spp.</i>):						
0709.9301	--- Squash	189	3.90	30	397	0	0

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0709.9309	--- Other	51		30	385	0	0
	-- Other:						
0709.9901	--- Sweet corn	189	3.90	30		0	0
0709.9902	--- Parsley (perçille)	70	0.19	30	227	0	0
0709.9909	--- Other	189	3.90	30	385	0	0
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen						
0710.1000	- Potatoes	378	0.50	30	59	NPT	NPT
	- Leguminous vegetables, shells or unshelled:					NPT	NPT
0710.2100	-- Peas (<i>Pisum sativum</i>)	34		30		NPT	NPT
0710.2200	-- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	34		30		NPT	NPT
0710.2900	-- Other	34		30		NPT	NPT
0710.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	34		30		NPT	NPT
0710.4000	- Sweet corn	51/175		30		NPT	NPT
	- Other vegetables:						
	-- Peppers:						
0710.8001	--- Imported from 1 November to 15 March	315	2.13	30		NPT	NPT
0710.8002	--- Imported at other times	315	2.13	30		NPT	NPT
0710.8003	-- Onions	315	2.13	30		NPT	NPT
0710.8009	-- Other	315	2.13	30		0	0
0710.9000	- Mixtures of vegetables	315	2.13	30		NPT	NPT
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	34/59		30		NPT	NPT
0711.4000	- Cucumbers and gherkins	252	1.86	30		NPT	NPT
	- Mushrooms and truffles:						
0711.5100	-- Mushrooms of the genus <i>Agaricus</i>	315	2.13	30		NPT	NPT
0711.5900	-- Other	315	2.13	30		NPT	NPT
	- Other vegetables; mixtures of vegetables:						
0711.9001	-- Potatoes	170		30		NPT	NPT
0711.9002	-- Sweet corn	51/175		30		NPT	NPT
0711.9003	-- Onions	34/59		30		NPT	NPT
0711.9009	-- Other	34/59/315	2.13	30		NPT	NPT

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0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared						
0712.2000	- Onions	34		30		0	0
	- Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:						
0712.3100	-- Mushrooms of the genus Agaricus	283	5.45	30		0	0
0712.3200	-- Wood ears (Auricularia spp.)	283	5.45	30		0	0
0712.3300	-- Jelly fungi (Tremella spp.)	283	5.45	30		0	0
0712.3900	-- Other	283	5.45	30		0	0
	- Other vegetables; mixtures of vegetables:					0	0
0712.9001	-- Sweet corn, tomatoes and carrots, excluding mixtures of vegetables	34/175/315	0/2.13	30		0	0
0712.9002	-- Potatoes, whether or not cut or sliced, but not further prepared	170		30		NPT	NPT
0712.9009	-- Other	315	2.13	30		0	0
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:						
0713.1000	- Peas (<i>Pisum sativum</i>)	0		0		0	0
0713.2000	- Chickpeas (garbanzos)	0		0		0	0
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):						
0713.3100	-- Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek	0		0		0	0
0713.3200	-- Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	0		0		0	0
0713.3300	-- Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	0		0		0	0
0713.3400	-- Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	0		0		0	0
0713.3900	-- Other	0		0		0	0
0713.4000	- Lentils	0		0		0	0
0713.5000	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>)	0		0		0	0
0713.6000	- Pigeon peas (<i>Cajanus cajan</i>)	0		0		0	0
0713.9000	- Other	0		0		0	0

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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)	34/58/175		30		0	0
0714.2000	- Sweet potatoes	34/58/175		30		0	0
0714.3000	- Ymas (Dioscorea spp.)	34		30		0	0
0714.4000	- Taro (Colocasia)	34		30		0	0
0714.5000	- Yautia (Xanthosoma spp.)	34		30		0	0
0714.9000	- Other	34/58/175		30		0	0
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled						
	- Coconuts:						
0801.1100	-- Desiccated	0		0		0	0
0801.1200	-- In the inner shell (endocarp)	0		0		0	0
0801.1900	-- Other	20		0		0	0
	- Brazil nuts:						
0801.2100	-- In shell	20		0		0	0
0801.2200	-- Shelled	20		0		0	0
	- Cashew nuts:						
0801.3100	-- In shell	10		0		0	0
0801.3200	-- Shelled	10		0		0	0
0802	Other nuts, fresh or dried, whether or not shelled or peeled						
	- Almonds:						
0802.1100	-- In shell	10		0		0	0
0802.1200	-- Shelled	10		0		0	0
	- Hazelnuts or filberts (<i>Corylus spp.</i>):						
0802.2100	-- In shell	10		0		0	0
0802.2200	-- Shelled	10		0		0	0
	- Walnuts:						
0802.3100	-- In shell	10		0		0	0
0802.3200	-- Shelled	10		0		0	0
	-Chestnuts (<i>Castanea spp.</i>):						
0802.4100	-- In shell	10		0		0	0
0802.4200	-- Shelled	10		0		0	0
	- Pistachios:						
0802.5100	-- In shell	10		0		0	0
0802.5200	-- Shelled	10		0		0	0

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	- Macadamia nuts:						
0802.6100	-- In shell	10		0		0	0
0802.6200	-- Shelled	10		0		0	0
0802.7000	- Kola nuts (Cola spp.)	10		0		0	0
0802.8000	- Area nuts	10		0		0	0
0802.9000	- Other	10		0			
0803	Bananas, including plantains, fresh or dried	0		0		0	0
0803.1000	- Plantains	0		0		0	0
0803.9000	- Other	0		0		0	0
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried						
	- Dates:						
0804.1001	-- Fresh	20		0		0	0
0804.1009	-- Other	20		0		0	0
0804.2000	- Figs	20		0		0	0
0804.3000	- Pineapples	20		0		0	0
0804.4000	- Avocados	20		0		0	0
0804.5000	- Guavas, mangoes and mangosteens	20		0		0	0
0805	Citrus fruit, fresh or dried						
0805.1000	- Oranges	0		0		0	0
0805.2000	- Mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids	0		0		0	0
0805.4000	- Grapefruit, including pomelos	8		0		0	0
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>):						
0805.5001	-- Lemons	0		0		0	0
0805.5009	-- Other	8		0		0	0
0805.9000	- Other	8		0		0	0
0806	Grapes, fresh or dried						
0806.1000	- Fresh	20		0		0	0
	- Dried:						
0806.2001	-- Raisins	10		0		0	0
0806.2009	-- Other	10		0		0	0
0807	Melons (including watermelons) and papaws (papayas), fresh						
	- Melons (including watermelons):						
0807.1100	-- Watermelons	0		0		0	0
0807.1900	-- Other	0		0		0	0

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		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
0807.2000	- Papaws (papayas)	0		0		0	0
0808	Apples, pears and quinces, fresh						
0808.1000	- Apples	0		0		0	0
0808.3000	- Pears	8		0		0	0
0808.4000	- Quinces	8		0		0	0
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh						
0809.1000	- Apricots	20		0		0	0
	- Cherries	20		0		0	0
0809.2100	-- Sour cherries (<i>Prunus cerasus</i>)	20		0		0	0
0809.2900	-- Other	20		0		0	0
0809.3000	- Peaches, including nectarines	20		0		0	0
0809.4000	- Plums and sloes	20		0		0	0
0810	Other fruit, fresh						
0810.1000	- Strawberries	20		0		0	0
0810.2000	- Raspberries, blackberries, mulberries and loganberries	20		0		0	0
0810.3000	- Black, white or red currants and gooseberries	20		0		0	0
0810.4000	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	20		0		0	0
0810.5000	- Kiwifruit	0		0		0	0
0810.6000	- Durians	0		0		0	0
0810.7000	- Persimmons	0		0		0	0
0810.9000	- Other	0		0		0	0
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	40		0		0	0
0811.1009	-- Other	20		0		0	0
	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries:						
0811.2001	-- Containing added sugar or other sweetening matters	40		0		0	0
0811.2009	-- Other	20		0		0	0
	- Other:						
0811.9001	-- Containing added sugar or other sweetening matters	40		0		0	0
0811.9009	-- Other	20		0		0	0

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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	20		0		0	0
0812.9000	- Other	20		0		0	0
0813	Fruit, dried, other than that of headings Nos. 0801 to 0806; mixtures of nuts or dried fruits of this Chapter						
0813.1000	- Apricots	10		0		0	0
0813.2000	- Prunes	10		0		0	0
0813.3000	- Apples	10		0		0	0
	- Other fruit:						
0813.4001	-- For making broths	10		0		0	0
0813.4009	-- Other	10		0		0	0
	- Mixtures of nuts or dried fruits of this Chapter:						
0813.5001	-- For making broths	0/10		0		0	0
0813.5009	-- Other	0/10		0		0	0
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	20		0		0	0
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		0		0	0
0901.1200	-- Decaffeinated	0		0		0	0
	- Coffee, roasted:						
	-- Not decaffeinated:						
0901.2101	--- Ground or unground, in retail packing of 2 kilos or less	5		0		0	0
0901.2109	--- Other	0		0		0	0
	-- Decaffeinated:						
0901.2201	--- Ground or unground, in retail packing of 2 kilos or less	5		0		0	0
0901.2209	--- Other	0		0		0	0
0901.9000	- Other	0		0		0	0
0902	Tea:						

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0902.1000	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	5		0		0	0
0902.2000	- Other green tea (not fermented)	5		0		0	0
0902.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	5		0		0	0
0902.4000	- Other black tea (fermented) and other partly fermented tea	5		0		0	0
0903.0000	Mate	20		0		0	0
0904	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>..						
	- Pepper:						
0904.1100	-- Neither crushed nor ground	40		0		0	0
0904.1200	-- Crushed or ground	40		0		0	0
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :						
	-- Dried neither crushed nor ground:						
0904.2110	--- Sweet peppers	20		0		0	0
0904.2190	--- Other	40		0		0	0
0904.2200	-- Crushed or ground	40		0		0	0
0905	Vanilla						
0905.1000	- Neither crushed nor ground	40		0		0	0
0905.2000	- Crushed or ground	40		0		0	0
0906	Cinnamon and cinnamon-tree flowers:						
	- Neither crushed nor ground:						
0906.1100	-- Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	40		0		0	0
0906.1900	-- Other	40		0		0	0
0906.2000	- Crushed or ground	40		0		0	0
0907	Cloves (whole fruit, cloves and stems)						
0907.1000	- Neither crushed nor ground	40		0		0	0
0907.2000	- Crushed or ground	40		0		0	0
0908	Nutmeg, mace and cardamoms:						
	- Nutmeg:						
0908.1100	-- Neither crushed nor ground	40		0		0	0
0908.1200	-- Crushed or ground	40		0		0	0
	- Mace:						
0908.2100	-- Neither crushed nor ground	40		0		0	0
0908.2200	-- Crushed or ground	40		0		0	0

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	- Cardamoms:						
0908.3100	-- Neither crushed nor ground	40		0		0	0
0908.3200	-- Crushed or ground	40		0		0	0
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries						
	- Seeds of coriander:						
0909.2100	-- Neither crushed nor ground	40		0		0	0
0909.2200	-- Crushed or ground	40		0		0	0
	- Seeds of cumin:						
0909.3100	-- Neither crushed nor ground	40		0		0	0
0909.3200	-- Crushed or ground	40		0		0	0
	- Seeds of anise, badian, caraway or fennel; juniper berries:						
0909.6100	-- Neither crushed nor ground	40		0		0	0
	-- Crushed or ground						
0909.6210	--- For making broths	40		0		0	0
0909.6290	--- Other	40		0		0	0
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices						
	- Ginger						
0910.1100	-- Neither crushed nor ground	40		0		0	0
0910.1200	-- Crushed or ground	40		0		0	0
0910.2000	- Saffron	40		0		0	0
0910.3000	- Turmeric (curcuma)	40		0		0	0
	- Other spices:						
0910.9100	-- Mixtures referred to in Note 1 (b) to this Chapter	40		0		0	0
0910.9900	-- Other	40		0		0	0
1001	Wheat and meslin						
	- Durum wheat:						
1001.1100	-- Seed	0		0		0	0
	-- Other:	0					
1001.1910	--- For feed purposes	175		55		NPT	NPT
1001.9120	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Other						
1001.9100	-- Seed	0		0		0	0
	-- Other						
1001.9910	--- For feed purposes	175		55		NPT	NPT

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1001.9920	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1002	- Rye						
1002.1000	- Seed	175		0		0	0
	-- Other:						
1002.9010	-- For feed purposes	175		55		NPT	NPT
1002.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1003	- Barley						
1003.1000	- Seed	0		0		0	0
	- Other:						
1003.9010	-- For feed purposes	175		55		NPT	NPT
1003.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1004	- Oats						
1004.1000	- Seed	0		0		0	0
	- Other:						
1004.9010	-- For feed purposes	175		55		NPT	NPT
1004.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1005	Maize (corn)						
1005.1000	- Seed	0		0		NPT	NPT
	- Other:						
1005.9001	-- For feed purposes	175		55		0	0
1005.9009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1006	Rice						
	- Rice in the husk (paddy or rough):						
1006.1001	-- In retail packings of 5 kilos or less	0/175		0		0	0
1006.1009	-- Other	0		0		0	0
	- Husked (brown) rice:						
1006.2001	-- In retail packings of 5 kilos or less	0/175		0		0	0
1006.2009	-- Other	0/175		0		0	0
	- Semi-milled or wholly milled rice, whether or not polished or glazed:						
1006.3001	-- In retail packings of 5 kilos or less	0/175		0		0	0
1006.3009	-- Other	0/175		0		0	0

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	- Broken rice:						
1006.4001	-- In retail packings of 5 kilos or less	0/175		0		0	0
1006.4009	-- Other	0/175		0		0	0
1007	Grain sorghum						
1007.1000	- Seed	0		0		0	0
	- Other:						
1007.9010	-- For feed purposes	175		55		NPT	NPT
1007.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1008	Buckwheat, millet and canary seed; other cereals						
	- Buckwheat:						
1008.1001	-- For feed purposes	175		55		NPT	NPT
1008.1009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Millet:						
1008.2100	-- Seed	0		0		0	0
	-- Other:						
1008.2910	--- For feed purposes	175		55		NPT	NPT
1008.2920	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Canary seed:						
1008.3001	-- For feed purposes	175		55		NPT	NPT
1008.3009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Fonio (Digitaria spp.):						
1008.4010	-- For feed purposes	175		55		NPT	NPT
1008.4020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Quinoa (Chenopodium quinoa):						
1008.5010	-- For feed purposes	175		55		NPT	NPT
1008.5020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Triticale:						
1008.6010	-- For feed purposes	175		55		NPT	NPT
1008.6020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Other cereals:						

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1008.9010	-- For feed purposes	175		55		NPT	NPT
1008.9020	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1101	Wheat or meslin flour						
1101.0010	- In retail packings of 5 kilos or less	0/175		0		0	0
	- Other:						
1101.0021	-- For feed purposes	175		55		NPT	NPT
1101.0029	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1102	Cereal flours other than of wheat or meslin						
	- Maize (corn) flour:						
1102.2001	-- For feed purposes	175		55		NPT	NPT
1102.2009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Other:						
	--Of barley:						
1102.9011	--- For feed purposes	175		55		NPT	NPT
1102.9019	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	-- Rice flour:						
1102.9021	--- In retail packings of 5 kg or less	0/175		0		0	0
1102.9029	--- Other	0/175		0		0	0
	-- Rye flour:						
1102.9041	--- In retail packings of 5 kg or less	0		0		0	0
1102.9049	--- Other	0		0		0	0
	-- Other:						
1102.9091	--- For feed purposes	175		55		NPT	NPT
1102.9099	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1103	Cereal groats, meal and pellets						
	- Groats and meal:						
	-- Of wheat:						
1103.1101	--- For feed purposes	175		55		NPT	NPT
1103.1109	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	-- Of maize (corn):						

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	--- Cereal groats:						
1103.1311	---- For feed purposes	175		55		NPT	NPT
1103.1319	---- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	--- Other:						
1103.1321	--- For feed purposes	175		55		NPT	NPT
1103.1329	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	-- Of other cereals:						
1103.1901	--- For feed purposes	175		55		NPT	NPT
1103.1909	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Pellets:						
1103.2001	--- For feed purposes	175		55		NPT	NPT
1103.2009	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1104	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	0/175		0		0	0
	--- Other:						
1104.1221	---- For feed purposes	175		55		NPT	NPT
1104.1229	---- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	-- Of other cereals:						
1104.1901	--- For feed purposes	175		55		NPT	NPT
1104.1909	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):						
	-- Of oats:						
1104.2210	--- In retail packings of 5 kilos or less	0/175		0		0	0
	--- Other:						
1104.2221	---- For feed purposes	175		55		NPT	NPT

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1104.2229	---- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	-- Of maize (corn):						
1104.2301	--- For feed purposes	175		55		NPT	NPT
1104.2309	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	-- Of other cereals:						
1104.2901	--- For feed purposes	175		55		NPT	NPT
1104.2909	--- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Germ of cereals, whole, rolled, flaked or ground:						
1104.3001	-- For feed purposes	175		55		NPT	NPT
1104.3009	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
1105	Flour, meal and flakes of potatoes						
	- Flour and meal:						
1105.1001	-- In retail packings of 5 kilos or less	12/175		0		0	0
1105.1009	-- Other	12/175		0		0	0
	- Flakes, granules and pellets:						
1105.2001	-- For feed purpose	175		12		NPT	NPT
1105.2009	-- Other	12		12		0	0
1106	Flour and meal of the dried leguminous vegetables of heading No. 0713, of sago or of roots or tubers of heading No. 0714; flour, meal and powder of the products of Chapter 8:						
1106.1000	- Of the dried leguminous vegetables of heading 0713	21/175		0		0	0
	- Of sago, roots or tubers of heading No. 0714:						
1106.2001	-- Meal of manioc for animal feeding	175		55		NPT	NPT
1106.2009	-- Other	21/175		0		0	0
1106.3000	- Of the products of Chapter 8	21/175		0		0	0
1107	Malt, whether or not roasted						
1107.1000	- Not roasted	0		0		0	0
1107.2000	- Roasted	0		0		0	0
1108	Starches; inulin						
	- Starches:						
	-- Wheat starch:						

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1108.1101	--- In retail packings of 5 kilos or less	5/175		0		0	0
1108.1109	--- Other	5/175		0		0	0
	-- Maize (corn) starch:						
1108.1201	--- In retail packings of 5 kilos or less	5/175		0		0	0
1108.1209	--- Others	5/175		0		0	0
	-- Potato starch:						
1108.1301	--- For feed purpose	175		5		0	0
1108.1309	--- Other	5		5		0	0
	-- Manioc (cassava) starch:						
1108.1401	--- In retail packings of 5 kilos or less	5/175		0		0	0
1108.1409	--- Other	5/175		0		0	0
	-- Other starches:						
1108.1901	--- In retail packings of 5 kilos or less	5/175		0		0	0
1108.1909	--- Other	5/175		0		0	0
	- Inulin:						
1108.2001	-- In retail packings of 5 kilos or less	5/175		0		0	0
1108.2009	-- Other	5/175		0		0	0
1109.0000	Wheat gluten, whether or not dried	12/175		0		0	0
1201	Soya beans, whether or not broken.	0/175		0		0	0
1201.1000	- Seeds	0		0		0	0
1201.9000	- Other	0		0		0	0
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken						
1202.3000	- Seeds	0		0		0	0
	- Other:						
1202.4100	-- In shell	0		0		0	0
1202.4200	-- Shelled, whether or not broken	0		0		0	0
1203.0000	Copra	0/175		0		0	0
1204.0000	Linseed, whether or not broken	0/175		0		0	0
1205	Rape or colza seeds, whether or not broken:						
1205.1000	- Low erucic acid rape or colza seeds	0/175		0		0	0
1205.9000	- Other	0/175		0		0	0
1206.0000	Sunflower seeds, whether or not broken	0/175		0		0	0
1207	Other oil seeds and oleaginous fruits, whether or not broken						
1207.1000	- Palm nuts and kernels	0		0		0	0

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	- Cotton seeds:						
1207.2100	-- Seed	0		0		0	0
1207.2900	-- Other:	0		0		0	0
1207.3000	- Castor oil seeds	0		0		0	0
1207.4000	- Sesamum seeds	0		0		0	0
1207.5000	- Mustard seeds	0		0		0	0
1207.6000	- Safflower (<i>Carthamus tinctorius</i>) seeds	0		0		0	0
1207.7000	- Melon seeds	0		0		0	0
	- Other:						
1207.9100	-- Poppy seeds	0/175		0		0	0
1207.9900	- -Other	0/175		0		0	0
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard:						
1208.1000	- Of soya beans	0/175		0		0	0
1208.9000	- Other	0/175		0		0	0
1209	Seeds, fruit and spores, of a kind used for sowing:						
	- Sugar beet seed:						
1209.1001	-- In packings of 10 kilos or more	0/175		0		0	0
1209.1009	-- Other	0/175		0		0	0
	-- Lucerne (alfalfa) seed:						
1209.2101	--- In packings of 10 kilos or more	0		0		0	0
1209.2109	--- Other	0		0		0	0
	-- Clover (<i>Trifolium spp.</i>) seed:						
1209.2201	--- In packings of 10 kilos or more	0		0		0	0
1209.2209	--- Other	0		0		0	0
	-- Fescue seed:						
1209.2301	--- In packings of 10 kilos or more	0		0		0	0
1209.2309	--- Other	0		0		0	0
	-- Kentucky blue grass (<i>Poa pratensis L.</i>) seed:						
1209.2401	--- In packings of 10 kilos or more	0		0		0	0
1209.2409	--- Other	0		0		0	0
	-- Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seed:						
1209.2501	--- In packings of 10 kilos or more	0		0		0	0
1209.2509	--- Other	0		0		0	0
	-- Other:						
1209.2901	--- Other grass seeds in packings 10 kilos or more	0		0		0	0
1209.2909	--- Other	0		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
1209.3000	- Seeds of herbaceous plants cultivated principally for their flowers	0		0		0	0
	- Other:						
1209.9100	-- Vegetable seeds	0		0		0	0
1209.9901	-- Mushroom spores	0		0		0	0
1209.9909	-- Other	0		0		0	0
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		0		0	0
1210.2000	- Hop cones, ground, powdered or in the form of pellets; lupulin	0		0		0	0
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		0		0	0
1211.3000	- Coca leaf	0		0		0	0
1211.4000	- Poppy straw	0		0		0	0
	- Other:						
1211.9001	-- For making broths	0		0		0	0
1211.9002	-- Basil, borage, all species of mints, rosemary, rue, sage and wormwood	0		0		0	0
1211.9009	-- Other	0		0		0	0
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 <i>Cichorium intybus sativum</i>) 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		0		0	0
1212.2120	--- Other	9		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
	-- Other:						
1212.2910	--- Used primarily in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, ground or powdered	0		0		0	0
1212.2920	--- Other:	9		0		0	0
	- Other:						
1212.9100	-- Sugar beet	0/175		0		0	0
1212.9200	-- Locust beans (carob)	0		0		0	0
1212.9300	-- Sugar cane	0		0		0	0
1212.9400	-- Chicory roots	0		0		0	0
1212.9900	-- Other	0/175		0		0	0
1213	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:						
1213.0011	-- For feed purposes	175		55		NPT	NPT
1213.0019	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
	- Other:						
1213.0021	-- For feed purposes	175		55		NPT	NPT
1213.0029	-- Other, subject to compliance with further definition of the Ministry of Finance	0		0		0	0
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	175		0		0	0
1214.9000	- Other	175		0		0	0
1301	Lac; natural gums, resins, gum-resins and balsams						
1301.2000	- Gum Arabic	0		0		0	0
	- Other:						
1301.9001	--- For food preparations	0		0		0	0
1301.9009	--- Other	0		0		0	0
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar -agar and other mucilages and thickeners, whether or not modified, derived from vegetable products						

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	- Vegetable saps and extracts:						
1302.1100	-- Opium	0		0		0	0
	-- 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		0		0	0
1302.1209	--- Other	25		0		0	0
1302.1300	-- Of hops	0		0		0	0
	-- Other:						
1302.1901	--- For food preparations	0		0		0	0
1302.1909	--- Other	0		0		0	0
	- Pectic substances, pectinates and pectates:						
1302.2001	-- Containing by weight 5 % or more of added sugar	0		0		0	0
1302.2009	-- Other	0		0		0	0
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:						
	-- Agar-agar:						
1302.3101	--- Modified	10		0		0	0
1302.3109	--- Other	0		0		0	0
	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds:						
1302.3201	--- Modified	10		0		0	0
1302.3209	--- Other	0		0		0	0
	-- Other:						
1302.3901	--- Modified	10		0		0	0
1302.3909	--- Other	0		0		0	0
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)						
1401.1000	- Bamboos	0		0		0	0
1401.2000	- Rattans	0		0		0	0
1401.9000	- Other	0		0		0	0
1404	Vegetable products not elsewhere specified or included						
1404.2000	- Cotton linters	0		0		0	0
	- Other:						
1404.9001	-- Teazel-heads	9		0		0	0

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1404.9009	-- Other	9		0		0	0
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503						
	- Lard:						
1501.0011	-- For food preparations	119		0		0	0
1501.0019	-- Other	119		0		0	0
	- Other pig fat:						
	-- Bone fat and fats obtained from waste:						
1501.2011	--- For food preparations	119		0		0	0
1501.2019	--- Other	119		0		0	0
	-- Other:						
1501.2021	--- For food preparations	119		0		0	0
1501.2029	--- Other	119		0		0	0
	- Other:						
	-- Bone fat and fats obtained from waste						
1501.9011	--- For food preparations	119		0		0	0
1501.9019	--- Other	119		0		0	0
	-- Other:						
1501.9021	--- For food preparations	119		0		0	0
1501.9029	--- Other	119		0		0	0
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503						
	- Tallow:						
1502.1010	-- For food preparations	119		0		0	0
1502.1090	-- Other	119		0		0	0
	- Other:						
	-- Bone fat and fats obtained from waste						
1502.9010	---For food preparations	119		0		0	0
1502.9020	--- Other	119		0		0	0
	-- Other:						
1502.9030	--- For food preparations	119		0		0	0
1502.9090	--- Other	119		0		0	0
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared						
1503.0001	- For food preparations	119		0		0	0
1503.0009	- Other	119		0		0	0

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1505.0000	Wool grease and fatty substances derived therefrom (including lanolin)	5		0		0	0
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:						
1506.0001	- Animal oils and their fractions	119		0		0	0
1506.0009	- Other	119		0		0	0
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	107		0		0	0
1507.1009	-- Other	107		0		0	0
	- Other:						
1507.9001	-- For food preparations	107		0		0	0
1507.9009	-- Other	107		0		0	0
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified						
	- Crude oil:						
1508.1001	-- For food preparations	107		0		0	0
1508.1009	-- Other	107		0		0	0
	- Other:						
1508.9001	-- For food preparations	107		0		0	0
1508.9009	-- Other	107		0		0	0
1509	Olive oil and its fractions, whether or not refined, but not chemically modified						
	- Virgin:						
1509.1001	-- For food preparations	107		0		0	0
1509.1009	-- Other	107		0		0	0
	- Other:						
1509.9001	-- For food preparations	107		0		0	0
1509.9009	-- Other	107		0		0	0
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 1509:						
1510.0001	- For food preparations	107		0		0	0
1510.0009	- Other	107		0		0	0

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1511	Palm oil and its fractions, whether or not refined, but not chemically modified						
	- Crude oil:						
1511.1001	-- For food preparations	107		0		0	0
1511.1009	-- Other	107		0		0	0
	- Other:						
1511.9001	-- For food preparations	107		0		0	0
1511.9009	-- Other	107		0		0	0
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	107		0		0	0
1512.1109	--- Other	107		0		0	0
	-- Other:						
1512.1901	--- For food preparations	107		0		0	0
1512.1909	--- Other	107		0		0	0
	- Cotton-seed oil and its fractions:						
	-- Crude oil, whether or not gossypol has been removed:						
1512.2101	--- For food preparations	107		0		0	0
1512.2109	--- Other	107		0		0	0
	-- Other:						
1512.2901	--- For food preparations	107		0		0	0
1512.2909	--- Other	107		0		0	0
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	107		0		0	0
1513.1109	--- Other	107		0		0	0
	-- Other:						
1513.1901	--- For food preparations	107		0		0	0
1513.1909	--- Other	107		0		0	0
	- Palm kernel or babassu oil and fractions thereof:						
	-- Crude oil:						

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1513.2101	--- For food preparations	107		0		0	0
1513.2109	--- Other	107		0		0	0
	-- Other:						
1513.2901	--- For food preparations	107		0		0	0
1513.2909	--- Other	107		0		0	0
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	107		0		0	0
1514.1109	--- Other	107		0		0	0
	-- Other:						
1514.1901	--- For food preparations	107		0		0	0
1514.1909	--- Other	107		0		0	0
	- Other:						
	-- Crude oil:						
1514.9101	--- For food preparations	107		0		0	0
1514.9109	--- Other	107		0		0	0
	-- Other:						
1514.9901	--- For food preparations	107		0		0	0
1514.9909	--- Other	107		0		0	0
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	107		0		0	0
1515.1900	-- Other	107		0		0	0
	- Maize (corn) oil and its fractions:						
	-- Crude oil:						
1515.2101	--- For food preparations	107		0		0	0
1515.2109	--- Other	107		0		0	0
	-- Other:						
1515.2901	--- For food preparations	107		0		0	0
1515.2909	--- Other	107		0		0	0
1515.3000	- Castor oil and its fractions	107		0		0	0
	- Sesame oil and its fractions:						
1515.5001	-- For food preparations	107		0		0	0

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1515.5009	-- Other	107		0		0	0
	- Other:						
1515.9001	-- For food preparations	107		0		0	0
1515.9009	-- Other	107		0		0	0
1516	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	107		0		0	0
1516.1009	-- Other	107		0		0	0
	- Vegetable fats and oils and their fractions:						
1516.2001	-- Soya-bean oil	107		0		0	0
1516.2002	-- Cotton-seed oil	107		0		0	0
1516.2003	-- Hydrogenated oils (having the character of waxes, for example opal wax)	107		0		0	0
1516.2009	-- Other	107		0		0	0
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 1516:						
	- Margarine, excluding liquid margarine:						
1517.1001	-- Containing more than 10 % but not more than 15 % by weight of milkfat	183		0	90	0	88
1517.1009	-- Other	183		0	60	0	NPT
	- Other:					0	0
1517.9001	-- Containing 10 % or less by weight of milk fat	196		0	60	0	NPT
1517.9002	-- Containing more than 10 % but not more than 15 % by weight of milk fats	196		0	90	0	88
1517.9003	-- Edible mixtures of fluid soya-bean oil and cotton-seed oil	107		0		0	0
1517.9004	-- Edible mixture of other fluid vegetable oils	107		0		0	0
1517.9005	-- Edible mixtures of animal or vegetable fats and oils for use as mould release preparations	107		0		0	0
1517.9009	-- Other	107		0		0	0

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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	107		0		0	0
1520.0000	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes	107		0		0	0
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured:					0	0
1521.1000	- Vegetable waxes	107		0		0	0
1521.9000	- Other	107		0		0	0
1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	107		0		0	0
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products:						
1601.0010	- Blood and liver sausages	337	3.11	30	234	NPT	NPT
	- Other:						
1601.0021	-- Dry sausages	304	10.09	30	975	NPT	NPT
1601.0022	-- Sausages, containing more than 60% by weight of meat, meat offal or blood, in addition to other ingredients, n.e.s.	304	4.09	30	883	NPT	NPT
1601.0023	-- Sausages, containing more than 20% up to and including 60% by weight of meat, meat offal or blood, in addition to other ingredients, n.e.s.	304	4.09	30	530	NPT	NPT
1601.0029	-- Other	337	3.11	30	883	NPT	NPT
1602	Other prepared or preserved meat, meat offal or blood:						
	- Homogenised preparations:						
1602.1001	-- Containing more than 60% by weight of meat, meat offal or blood	304	2.28	30	883	NPT	NPT
1602.1009	-- Containing more than 20% up to and including 60% by weight of meat, meat offal or blood	304	2.28	30	530	NPT	NPT

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	- Of liver of any animal:						
	-- Patés:						
1602.2011	--- Containing more than 60% by weight of animal liver	337	3.19	30	440	NPT	NPT
1602.2012	--- Containing more than 20% up to and including 60% by weight of animal liver	337	3.19	30	264	NPT	NPT
1602.2019	--- Other	337	3.19	30	88	NPT	NPT
	-- Other:						
1602.2021	--- Containing more than 60% by weight of animal liver	337	3.19	30	260	NPT	NPT
1602.2022	--- Containing more than 20% up to and including 60% by weight of animal liver	337	3.19	30	156	NPT	NPT
1602.2029	--- Other	337	3.19	30	52	NPT	NPT
	- Of poultry of heading No. 0105:						
	-- Of turkeys:						
1602.3101	--- Containing more than 60% by weight of products from turkeys	422	5.53	30	1144	NPT	NPT
1602.3102	--- Containing more than 20% up to and including 60% by weight of products from turkeys	422	5.53	30	686	NPT	NPT
1602.3109	--- Other	422	5.53	30	229	NPT	NPT
	-- Of fowls of the species <i>Gallus domesticus</i> :						
1602.3201	--- Containing more than 60% by weight of products from the species <i>Gallus domesticus</i>	422	5.53	30	1144	NPT	NPT
1602.3202	--- Containing more than 20% up to and including 60% by weight of products from the species <i>Gallus domesticus</i>	422	5.53	30	686	NPT	NPT
1602.3209	--- Other	422	5.53	30	229	NPT	NPT
	-- Other:						
1602.3901	--- Containing more than 60% by weight of products from poultry, n.e.s.	422	5.53	30	1144	NPT	NPT
1602.3902	--- Containing more than 20% up to and including 60% by weight of products from poultry, n.e.s	422	5.53	30	686	NPT	NPT
1602.3909	--- Other	422	5.53	30	229	NPT	NPT
	- Of swine:						
	-- Hams and cuts thereof:						
1602.4101	--- Containing more than 60% by weight of meat	457	14.24	30	1144	NPT	NPT
1602.4102	--- Containing more than 20% up to and including 60% by weight of meat	457	14.24	30	686	NPT	NPT
1602.4109	--- Other	457	14.24	30	229	NPT	NPT

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	-- Shoulders and cuts thereof:						
1602.4201	--- Containing more than 60% by weight of meat	457	11.96	30	823	NPT	NPT
1602.4202	--- Containing more than 20% up to and including 60% by weight of meat	457	11.96	20	494	NPT	NPT
1602.4209	--- Other	457	11.96	30	165	NPT	NPT
	-- Other, including mixtures:						
1602.4901	--- Containing more than 60% by weight of meat	457	14.24	30	1022	NPT	NPT
1602.4902	--- Containing more than 20% up to and including 60% by weight of meat	457	14.24	30	613	NPT	NPT
1602.4909	--- Other	457	14.24	30	204	NPT	NPT
	- Of bovine animals:						
1602.5001	-- Containing more than 60% by weight of meat	304	9.88	30	1014	NPT	NPT
1602.5002	-- Containing more than 20% up to and including 60% by weight of meat	304	9.88	30	608	NPT	NPT
1602.5009	-- Other	304	9.88	30	203	NPT	NPT
	- Other, including preparations of blood of any animal:						
	-- Of lamb meat:						
1602.9011	--- Containing more than 60% by weight of meat	457	14.24	30	883	NPT	NPT
1602.9012	--- Containing more than 20% up to and including 60% by weight of meat	457	14.24	30	530	NPT	NPT
1602.9019	--- Other	457	14.24	30	177	NPT	NPT
	-- Other:						
1602.9021	--- Containing more than 60% by weight of meat	457	14.24	30	883	NPT	NPT
1602.9022	--- Containing more than 20% up to and including 60% by weight of meat	457	14.24	30	530	NPT	NPT
1602.9029	--- Other	457	14.24	30	177	NPT	NPT
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates						
1603.0009	- Other	10		0		0	0
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		0		0	0
1701.1300	-- Cane sugar specified in Subheading Note 2 to this Chapter	0		0		0	0
1701.1400	-- Other beet sugar	0		0		0	0

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	- Other:						
	-- Containing added flavouring or colouring matter:						
1701.9101	--- Cube sugar in retail packings of 5 kilos or less	0/175		0		0	0
1701.9102	--- Cube sugar in other packings	0/175		0		0	0
1701.9103	--- Granulated sugar in retail packings of 5 kilos or less	0/175		0		0	0
1701.9104	--- Granulated sugar in other packings	0/175		0		0	0
1701.9105	--- Soft brown sugar	0/175		0		0	0
1701.9106	--- Castor sugar	0/175		0		0	0
1701.9107	--- Candy sugar	12/175		0		0	0
1701.9109	--- Other	0/175		0		0	0
	-- Other:						
1701.9901	--- Cube sugar in retail packings of 5 kilos or less	0/175		0		0	0
1701.9902	--- Cube sugar in other packings	0/175		0		0	0
1701.9903	--- Granulated sugar in retail packings of 5 kilos or less	0/175		0		0	0
1701.9904	--- Granulated sugar in other packings	0/175		0		0	0
1701.9905	-- -Soft brown sugar	0/175		0		0	0
1701.9906	--- Castor sugar	0/175		0		0	0
1701.9907	--- Candy sugar	12/175		0		0	0
1701.9909	--- Other	0/175		0		0	0
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	45/175		0		0	0
1702.1900	-- Other	45/175		0		0	0
1702.2000	- Maple sugar and maple syrup	45/175		0		0	0
	- 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	0/175		0		0	0
1702.3002	-- Syrup	45/175		0		0	0
1702.3009	-- Other	45/175		0		0	0

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		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
	- 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	0/175		0		0	0
1702.4002	-- Syrup	45/175		0		0	0
1702.4009	-- Other	45/175		0		0	0
1702.5000	- Chemically pure fructose	0/175		0		0	0
1702.6000	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	45/175		0		0	0
	- 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	25/175		0		0	0
1702.9002	-- Syrup	45/175		0		0	0
1702.9003	-- Caramel	0/175		0		0	0
1702.9004	-- Chemically pure maltose	0/175		0		0	0
1702.9009	-- Other	45/175		0		0	0
1703	Molasses resulting from the extraction or refining of sugar						
	- Cane molasses:						
1703.1001	-- For animal food	175		55		0	0
1703.1002	-- Flavoured or coloured	45		0		0	0
1703.1009	-- Other	13		0		0	0
	- Other:						
1703.9001	-- For animal fodder	175		55		0	0
1703.9009	-- Other	13		0		0	0
1704	Sugar confectionery (including white chocolate), not containing cocoa						
1704.1000	- Chewing gum, whether or not sugar-coated	29		20		NPT	NPT
	- 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		0		0	0
1704.9002	-- Paste of powdered almonds, with added sugar, and persipan (imitations of powdered almond paste), in units of less than 5 kg	29		20		NPT	NPT
1704.9003	-- Moulded ornamental sugar	29		20		0	0

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1704.9004	-- Liquorice, with sugar and liquorice preparations	29		20		NPT	NPT
1704.9005	-- Sugar bonbons, sweet tablets (lozenges), n.e.s	29		20		0	0
1704.9006	-- Caramels	29		20		0	0
1704.9007	-- Preparations of gum Arabic	29		20		0	0
1704.9008	-- Sugar confectionery not containing gluten nor protein specially prepared for allergy- and metabolism disorder	29		0		0	0
1704.9009	-- Other	29		20		0	0
1801.0000	Cocoa beans, whole or broken, raw or roasted	0		0		0	0
1802.0000	Cocoa shells, husks, skins and other cocoa waste	0		0		0	0
1803	Cocoa paste, whether or not defatted						
1803.1000	- Not defatted	0		0		0	0
1803.2000	- Wholly or partly defatted	0		0		0	0
1804.0000	Cocoa butter, fat and oil	0		0		0	0
1805	Cocoa powder, not containing added sugar or other sweetening matter						
1805.0001	- In retail packings of 5 kilos or less	13		0		0	0
1805.0009	- Other	0		0		0	0
1806	Chocolate and other food preparations containing cocoa						
	- Cocoa powder, containing added sugar or other sweetening matter:						
1806.1001	-- For the manufacture of beverages	13		10		0	0
1806.1009	-- Other	13		10		0	0
	- 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:						
1806.2010	-- Paste of nougat in blocks of 5 kg or more	0		0		0	0
1806.2020	-- Powder for making desserts	115	1.32	0		0	0
	-- 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:						
1806.2031	--- Containing added sugar or other sweetening matter	115	1.32	0	129	NPT	NPT

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1806.2039	--- Other	115	1.32	0	129	NPT	NPT
	--- 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:						
1806.2041	--- Containing added sugar or other sweetening matter	39		10	47	NPT	NPT
1806.2049	--- Other	39		10	47	NPT	NPT
	--- Other:						
1806.2050	--- Other preparations, excluding products of heading 1901, containing by weight 30% or more of fresh milk powder and/or skimmed milk powder	39		10	129	NPT	NPT
1806.2060	--- Other preparations, excluding products of heading 1901, containing by weight less than 30% of fresh milk powder and/or skimmed milk powder	39		10	47	NPT	NPT
1806.2090	--- Other	39		10		NPT	NPT
	-- Other, in blocks, slabs or bars:						
	-- Filled:						
1806.3101	--- Filled chocolate in blocks, slabs or bars	39		10	54	NPT	NPT
1806.3109	--- Other	39		10	54	0	0
	-- Not filled:						
1806.3201	--- Chocolate composed solely of cocoa paste, sugar and not more than 30% of cocoa butter, in slabs and bars.	39		10		NPT	NPT
1806.3202	--- Chocolate containing cocoa butter and milk powder, in slabs or bars.	39		10	50	NPT	NPT
1806.3203	--- Imitation chocolate in slabs or bars	39		10	47	NPT	NPT
1806.3209	--- Other	39		10	22	NPT	NPT
	- 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	39		10	22	NPT	NPT

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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	39		10		NPT	NPT
1806.9019	--- Other	39		10		NPT	NPT
	-- Other:						
1806.9021	--- Powder for making desserts; puddings and soups	0		0		0	0
1806.9022	--- Food specially prepared for infants and for dietetic purposes	39		0	19	NPT	NPT
1806.9023	--- Easter eggs	39		20	51	NPT	NPT
1806.9024	--- Ice-cream sauces and dips	39		20	47	NPT	NPT
1806.9025	--- Coated or covered, such as raisins, nuts, "puffed" cereals, liquorice, caramels and jellies	39		20	56	NPT	NPT
1806.9026	--- Chocolate creams (konfekt)	39		20	51	NPT	NPT
	--- 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:						
1806.9041	---- Containing added sugar or other sweetening matter	111	3.00	20	139	NPT	NPT
1806.9049	---- Other	111	3.00	20	139	NPT	NPT
	--- 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:						
1806.9051	---- Containing added sugar or other sweetening matter	111	3.00	20	50	NPT	NPT
1806.9059	---- Other	111	3.00	20	50	NPT	NPT
	--- Other						
1806.9091	---- Containing added sugar or other sweetening matter	39		20	50	NPT	NPT
1806.9099	---- Other	39		20	50	NPT	NPT

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1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included						
1901.1000	- Preparations for infant use, put up for retail sale	17/39/42		0		0	0
	- 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	42		0		0	0
1901.2012	--- For the preparation of gingerbread and the like of heading 1905.2000	42		0	25	0	25
1901.2052	--- For the preparation of sweet biscuits of heading 1905.3120, including cookies	0	20	0	20	0	17
1901.2053	--- For the preparation of gingers snaps of heading 1905.3131	0	35	0	35	0	29
1901.2054	--- For the preparation of waffles and wafers of heading 1905.3201 and 1905.3209 containing added sugar or other sweetening matter	0	15	0	12	0	10
1901.2055	--- For the preparation of waffles and wafers of heading 1905.3201 and 1905.3209 without added sugar or other sweetening matter	0	47	0	12	0	10
1901.2056	--- For the preparation of rusks, toasted bread and similar toasted products of heading 1905.4000	0	15	0	15	0	15
1901.2057	---For the preparation of bread of heading 1905.9011 with filling based on butter or other dairy products	0	47	0	47	0	39
1901.2058	--- For the preparation of bread of heading 1905.9019	0	6	0	6	0	5
1901.2059	--- For the preparation of plain biscuits of heading 1905.9021 and 1905.9029	0	5	0	5	0	5
1901.2061	--- For the preparation of savoury and salted biscuits of heading 1905.9030	0	0	0	0	0	0

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1901.2062	--- For the preparation of cakes and pastry of heading 1905.9041 and 1905.9049 containing added sugar or other sweetening matter	0	40	0	40	0	33
1901.2063	--- For the preparation of cakes and pastry of heading 1905.9041 and 1905.9049 without added sugar or other sweetening matter	0	40	0	40	0	33
1901.2064	--- Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905.9051	0	99	0	99	0	97
1901.2065	--- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059	0	67	0	67	0	53
1901.2066	--- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	0	0	0	52	0	0
1901.2067	--- For the preparation of products of heading 1905.9091	0	52	0	52	0	43
1901.2068	--- For the preparation of products of heading 1905.9099	0	52	0	52	0	43
	-- Other:						
1901.2071	--- For the preparation of crispbread of heading 1905.1000	0		0	0	0	0
1901.2072	--- For the preparation of gingerbread and the like of heading 1905.2000	0		0	0	0	0
1901.2073	--- For the preparation of sweet biscuits of headings 1905.3110, including cookies	0		0	0	0	0
1901.2074	--- For the preparation of sweet biscuits of headings 1905.3120, including cookies	0		0	0	0	0
1901.2075	--- For the preparation of ginger snaps of heading 1905.3131	0		0	0	0	0
1901.2076	--- For the preparation of waffles and wafers of heading 1905.3201 and 1905.3209	0		0	0	0	0
1901.2077	--- For the preparation of rusks, toasted bread and similar toasted products of heading 1905.4000	0		0	0	0	0
1901.2078	--- For the preparation of bread of heading 1905.9011 with filling based on butter or other dairy products	0		0	0	0	0
1901.2079	--- For the preparation of bread of heading 1905.9019	0		0	0	0	0
1901.2081	--- For the preparation of plain biscuits of heading 1905.9021 and 1905.9029	0		0	0	0	0

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1901.2082	--- For the preparation of savoury and salted biscuits of heading 1905.9030	0		0	0	0	0
1901.2083	--- For the preparation of cakes and pastry of heading 1905.9041	0		0	0	0	0
1901.2084	--- For the preparation of cakes and pastry of heading 1905.9049	0		0	0	0	0
1901.2085	--- Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905.9051	0		0	0	0	0
1901.2086	--- Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059	0		0	0	0	0
1901.2087	--- For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like	0		0	0	0	0
1901.2088	--- For the preparation of products of heading 1905.9091 containing added sugar or other sweetening matter	0		0	0	0	0
1901.2089	--- For the preparation of products of heading 1905.9099	0		0	0	0	0
	- Other:						
	-- Substances for the manufacture of beverages:						
1901.9021	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., containing added sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter	0		0	0	0	0
1901.9029	--- Other 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.	0		0	0	0	0
1901.9031	--- Other substances for beverages containing added sugar or other sweetening matter	0		0	0	0	0
1901.9039	--- Other substances for beverages	0		0	0	0	0
	-- Other:						
1901.9091	--- Containing added sugar or other sweetening matter	0		0	0	0	0
1901.9099	--- Other	0		0	0	0	0

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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:						
1902.1100	-- Containing eggs	76		0	13	0	8
1902.1900	-- Other	76		0		0	0
	- 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	39		0		0	0
1902.2019	--- Other	90	1.45	0		0	0
	-- Stuffed with preparations of sausages, meat, meat offal or blood or mixtures thereof:						
1902.2021	--- In a proportion exceeding 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	219	3.54	0	145	0	142
1902.2022	--- Containing 3% up to and including 20% by weight of sausages, meat, meat offal or blood or mixtures thereof	90	1.45	0	52	0	41
1902.2029	--- Other	90	1.45	0		0	0
	-- Stuffed with cheese:						
1902.2031	--- Containing more than 3% by weight of cheese	90	1.45	0	45	0	35
1902.2039	--- Other	90	1.45	0		0	0
	-- Stuffed with meat and cheese:						
1902.2041	--- Containing more than 20% by weight of meat and cheese	219	3.54	0	145	0	142
1902.2042	--- Containing a total of 3% up to and including 20% by weight of meat and cheese	90	1.45	0	52	0	41
1902.2049	--- Other	90	1.45	0		0	0
1902.2050	-- Other	90	1.45	0		0	0
	- Other pasta:						
1902.3010	-- With fish, crustaceans, molluscs and other aquatic invertebrates	76		0		0	0
	-- With sausages, meat, meat offal or blood or mixtures thereof:						
1902.3021	--- In a proportion of 3% up to and including 20% by weight	76		0	52	0	41

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1902.3029	--- Other	76		0		0	0
	-- With cheese:						
1902.3031	--- In a proportion exceeding 3% by weight	76		0	45	0	34
1902.3039	--- Other	76		0		0	0
	-- With meat and cheese:						
1902.3041	--- In a proportion of 3% up to and including 20% by weight, total	76		0	52	0	41
1902.3049	--- Other	76		0		0	0
1902.3050	-- Other	76		0		0	0
	- Couscous:						
1902.4010	-- With fish, crustaceans, molluscs and other aquatic invertebrates	38/58		0		0	0
	-- With sausages, meat, meat offal or blood or mixtures thereof:						
1902.4021	--- In a proportion of 3% up to and including 20% by weight	38/58		0	52	0	41
1902.4029	--- Other	38/58		0		0	0
1902.4030	-- Other	38/58		0		0	0
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		13		0	0
1903.0009	- Other	13		13		0	0
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, 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	32		7,5		0	0
1904.1002	-- Breakfast cereals			0		0	0
1904.1003	-- Breakfast cereals containing more than 10% of added sugar	29	32	0		0	0
1904.1004	-- Other breakfast cereals	29	32	0		0	0
1904.1009	-- Other	29/32		7.5		0	0
	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:						

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1904.2001	-- Based on swelled cereals or roasted cereals or products of cereals	29/32		7.5		0	0
1904.2009	-- Other	32		7.5		0	0
	- Bulgur wheat:						
1904.3001	-- Containing meat in a proportion of 3% up to and including 20% by weight	132	1.75	7.5	52	0	42
1904.3009	-- Other	39		7.5		0	0
	- Other:						
1904.9001	-- Containing meat in a proportion of 3% up to and including 20% by weight	132	1.75	7.5	52	0	42
1904.9009	-- Containing meat in a proportion of 3% up to and including 20% by weight	39		7.5		0	0
1905	Bread, pastry, cakes, biscuits and other bakers wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products						
1905.1000	- Crisp bread	24		20		0	0
1905.2000	- Gingerbread and the like	31		20	85	0	83
	- Sweet biscuits; waffles and wafers:						
	-- Sweet biscuits:						
1905.3110	--- Coated or covered with chocolate or with fondants containing cocoa	31		20	20	0	17
1905.3120	--- Not containing gluten nor protein specially prepared for allergy- and metabolism disorder	31		0	23	0	17
	--- Other:						
1905.3131	---- Ginger snaps	31		20	38	0	31
1905.3132	---- Sweet biscuits and cookies, containing less than 20% of sugar	31		20	23	0	23
1905.3139	---- Other sweet biscuits and cookies	31		20	23	0	19
	-- Waffles and wafers:						
1905.3201	--- Coated or covered with chocolate or with fondants containing cocoa	31		20	19	0	19
1905.3209	--- Other	31		20	13	0	19
1905.4000	- Rusks, toasted bread and similar toasted products	31		20	19	0	16
	- Other:						
	-- Bread:						

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1905.9011	--- With a filling consisting essentially of butter or other dairy products (for example, garlic butter)	31		20	47	0	39
1905.9019	--- Other	31		20	6	0	5
	-- Plain biscuits:						
1905.9021	--- Not containing gluten nor protein specially prepared for allergy- and metabolism disorder	31		0	5	0	5
1905.9029	--- Other	31		20	5	0	5
1905.9030	-- Savoury and salted biscuits	31		20		0	0
	-- Cakes and pastry:						
1905.9041	--- Not containing gluten nor protein specially prepared for allergy- and metabolism disorder	31		0	43	0	35
1905.9049	--- Other	31		20	43	0	35
	-- Pies, including pizza:						
1905.9051	--- Containing meat	31		20	99	0	97
1905.9059	--- Other	31		20	68	0	53
1905.9060	-- Snacks, such as flakes, screws, rings, cones, sticks, and the like	31		20		0	0
	--Other:						
1905.9091	--- Containing added sugar or other sweetening matter	31		20	55	0	45
1905.9099	--- Other	31		20	55	0	45
2001	Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid						
2001.1000	- Cucumbers and gherkins	189	1.40	0		0	0
	- Other:						
2001.9001	-- Sweet corn (<i>Zea mays var. saccharata</i>)	38/175		0		0	0
2001.9002	-- Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	45/175		0		0	0
	-- Potatoes and products thereof, n.e.s.:						
2001.9003	--- Based on potato flour	42		42		NPT	NPT
2001.9004	--- Other	76		76		NPT	NPT
2001.9005	-- Onion	45		0		0	0
2001.9009	-- Other	45/51/175		0		0	0
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid						
2002.1000	- Tomatoes, whole or in pieces	154	1.46	0		0	0
	- Other:						

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2002.9001	-- Purée	154	1.46	0		0	0
2002.9009	-- Other	154	1.46	0		0	0
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid						
2003.1000	- Mushrooms of the genus Agaricus	213	4.11	0		0	0
2003.2000	- Truffles	213	4.11	0		0	0
2003.9000	- Other	213	4.11	0		0	0
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen						
	- Potatoes:						
2004.1001	-- Flour, meal or flakes	42		15		0	0
2004.1002	-- Potato chips	76		76		NPT	NPT
2004.1003	-- Preparations based solely on potato flour	42		42		NPT	NPT
2004.1009	-- Other	59		59		NPT	NPT
	- Other vegetables and mixtures of vegetables:						
2004.9001	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	38/175		0		0	0
2004.9002	-- Globe artichokes	237	1.59	0		0	0
2004.9003	-- Green or black olives	237	1.59	0		0	0
2004.9004	-- Green peas and beans	237	1.59	0		0	0
2004.9005	-- Preparations with a basis of flours of leguminous plants	237	1.59	0		0	0
2004.9006	-- Containing meat in a proportion of 3% up to and including 20% by weight	237	1.59	0	52	NPT	NPT
2004.9009	-- Other	38/237	0/1.59	0		0	0
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen						
2005.1000	- Homogenised vegetables	38/185	0/1.59	0		NPT	NPT
	- Potatoes:						
2005.2001	-- Flour, meal or flakes	42		15		NPT	NPT
2005.2002	-- Potato chips	76		76		NPT	NPT
2005.2003	-- Snacks, such as flakes, screws, rings, cones, sticks, and the like	42/59		59		0	0
2005.2004	-- Preparations based on potato flour	42		42		NPT	NPT
2005.2009	-- Other	59		59		0	0
2005.4000	- Peas (<i>Pisum sativum</i>)	32/45		0		0	0
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):						

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2005.5100	-- Beans, shelled	45		0		0	0
2005.5900	-- Other	32/45		0		0	0
2005.6000	- Asparagus	38		0		0	0
2005.7000	- Olives	45		0		0	0
2005.8000	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	38/175		0		0	0
	- Other vegetables and mixtures of vegetables:						
2005.9100	-- Bamboo shoots	45		0		0	0
	-- Other:						
2005.9901	-- Containing meat in a proportion of 3% up to and including 20% by weight	45/58/185	0/1.25	0	52	NPT	NPT
2005.9909	-- Other	45/51/58/145	0/1.25	0		0	0
2006	Fruit, nuts, fruit-peel other parts of plants, preserved by sugar (drained, glacé or crystallised)						
	- Frozen vegetables:						
2006.0011	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	38		0		0	0
2006.0012	-- Asparagus	38		0		0	0
2006.0019	-- Other	237	1.59	0		NPT	NPT
	- Other vegetables:						
2006.0021	-- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	38		0		0	0
2006.0022	-- Asparagus	38		0		0	0
2006.0023	-- Pimento	51		0		0	0
2006.0029	-- Other	45		0		0	0
2006.0030	- Other	26		0		0	0
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	0/26		0		0	0
	- Other:						
2007.9100	-- Citrus fruit	26		0		0	0
2007.9900	-- Other	26		0		0	0
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included						

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	- Nuts, ground-nuts and other seeds, whether or not mixed together:						
	-- Ground-nuts:						
2008.1101	--- Peanut butter	58		0		0	0
2008.1109	--- Other	32		0		0	0
2008.1900	-- Other, including mixtures	32/58		0		0	0
	- Pineapples:						
2008.2001	-- Pineapples soups and porridge	32		0		0	0
2008.2009	-- Other	32		0		0	0
	- Citrus fruit:						
2008.3001	-- Citrus fruit soups and porridge	32		0		0	0
2008.3009	-- Other	32		0		0	0
	- Pears:						
2008.4001	-- Pear soups and porridge	32		0		0	0
2008.4009	-- Other	32		0		0	0
	- Apricot						
2008.5001	-- Apricots soups and porridge	32		0		0	0
2008.5009	-- Other	32		0		0	0
	- Cherries:						
2008.6001	-- Cherry soups and porridge	32		0		0	0
2008.6009	-- Other	32		0		0	0
	- Peaches, including nectarines:						
2008.7001	-- Peach soups and porridge	32		0		0	0
2008.7009	-- Other	32		0		0	0
	- Strawberries:						
2008.8001	-- Strawberry soups and porridge	32		0		0	0
2008.8009	-- Other	32		0		0	0
	- Other, including mixtures other than those of subheading 2008.19:						
2008.9100	-- Palm hearts	32		0		0	0
	-- Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea):						
2008.9301	-- Soups and porridge of fruit	32		0		0	0
2008.9309	-- Other	32		0		0	0
	-- Mixtures:						
2008.9701	--- Soups and porridge of fruit	32		0		0	0
2008.9709	--- Other	32		0		0	0
	-- Other:						
2008.9901	--- Soups and porridge of fruit	32		0		0	0

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2008.9909	--- Other	32/58		0		0	0
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter						
	- Orange juice:						
	-- Frozen:						
2009.1110	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.1190	--- Other	22		20		0	0
	-- Not frozen, of a Brix value not exceeding 20:						
2009.1210	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.1221	---- In disposable packings of steel	22		20		0	0
2009.1222	---- In disposable packings of aluminium	22		20		0	0
2009.1223	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.1224	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.1225	---- In disposable packings of plastics, coloured	22		20		0	0
2009.1226	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.1229	---- Other	22		20		0	0
2009.1290	--- Other	22		20		0	0
	-- Other:						
2009.1910	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.1921	---- In disposable packings of steel	22		20		0	0
2009.1922	---- In disposable packings of aluminium	22		20		0	0
2009.1923	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.1924	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.1925	---- In disposable packings of plastics, coloured	22		20		0	0
2009.1926	---- In disposable packings of plastics, not coloured	22		20		0	0

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		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2009.1929	---- Other	22		20		0	0
2009.1990	--- Other	22		20		0	0
	- Grape 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	10		0		0	0
	--- Prepared beverages:						
2009.2121	---- In disposable packings of steel	22		20		0	0
2009.2122	---- In disposable packings of aluminium	22		20		0	0
2009.2123	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.2124	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.2125	---- In disposable packings of plastics, coloured	22		20		0	0
2009.2126	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.2129	---- Other	22		20		0	0
2009.2190	--- Other	22		20		0	0
	-- Other:						
2009.2910	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.2921	---- In disposable packings of steel	22		20		0	0
2009.2922	---- In disposable packings of aluminium	22		20		0	0
2009.2923	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.2924	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.2925	---- In disposable packings of plastics, coloured	22		20		0	0
2009.2926	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.2929	---- Other	22		20		0	0
2009.2990	--- Other	22		20		0	0
	- 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	10		0		0	0
	--- Prepared beverages:						

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2009.3121	---- In disposable packings of steel	22		20		0	0
2009.3122	---- In disposable packings of aluminium	22		20		0	0
2009.3123	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.3124	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.3125	---- In disposable packings of plastics, coloured	22		20		0	0
2009.3126	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.3129	---- Other	22		20		0	0
2009.3190	--- Other	22		20		0	0
	-- Other:						
2009.3910	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.3921	---- In disposable packings of steel	22		20		0	0
2009.3922	---- In disposable packings of aluminium	22		20		0	0
2009.3923	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.3924	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.3925	---- In disposable packings of plastics, coloured	22		20		0	0
2009.3926	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.3929	---- Other	22		20		0	0
2009.3990	--- Other	22		20		0	0
	- Pineapple juice:						
	-- Of a Brix value not exceeding 20:						
2009.4110	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.4121	---- In disposable packings of steel	22		20		0	0
2009.4122	---- In disposable packings of aluminium	22		20		0	0
2009.4123	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.4124	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.4125	---- In disposable packings of plastics, coloured	22		20		0	0
2009.4126	---- In disposable packings of plastics, not coloured	22		20		0	0

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2009.4129	---- Other	22		20		0	0
2009.4190	--- Other	22		20		0	0
	-- Other:						
2009.4910	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.4921	---- In disposable packings of steel	22		20		0	0
2009.4922	---- In disposable packings of aluminium	22		20		0	0
2009.4923	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.4924	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.4925	---- In disposable packings of plastics, coloured	22		20		0	0
2009.4926	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.4929	---- Other	22		20		0	0
2009.4990	--- Other	22		20		0	0
	- Tomato juice:						
2009.5010	-- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.5021	--- In disposable packings of steel	22		20		0	0
2009.5022	--- In disposable packings of aluminium	22		20		0	0
2009.5023	--- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.5024	--- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.5025	--- In disposable packings of plastics, coloured	22		20		0	0
2009.5026	--- In disposable packings of plastics, not coloured	22		20		0	0
2009.5029	--- Other	22		20		0	0
2009.5090	--- Other	22		20		0	0
	- Grape juice (including grape must):						
	-- Of a Brix value not exceeding 20:						
2009.6110	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.6121	---- In disposable packings of steel	22		20		0	0
2009.6122	---- In disposable packings of aluminium	22		20		0	0

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2009.6123	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.6124	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.6125	---- In disposable packings of plastics, coloured	22		20		0	0
2009.6126	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.6129	---- Other	22		20		0	0
2009.6190	--- Other	22		20		0	0
	-- Other:						
2009.6910	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.6921	---- In disposable packings of steel	22		20		0	0
2009.6922	---- In disposable packings of aluminium	22		20		0	0
2009.6923	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.6924	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.6925	---- In disposable packings of plastics, coloured	22		20		0	0
2009.6926	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.6929	---- Other	22		20		0	0
2009.6990	--- Other	22		20		0	0
	- Apple juice:						
	-- Of a Brix value not exceeding 20:						
2009.7110	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.7121	---- In disposable packings of steel	22		20		0	0
2009.7122	---- In disposable packings of aluminium	22		20		0	0
2009.7123	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.7124	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.7125	---- In disposable packings of plastics, coloured	22		20		0	0
2009.7126	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.7129	---- Other	22		20		0	0
2009.7190	--- Other	22		20		0	0
	-- Other:						

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2009.7910	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.7921	---- In disposable packings of steel	22		20		0	0
2009.7922	---- In disposable packings of aluminium	22		20		0	0
2009.7923	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.7924	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.7925	---- In disposable packings of plastics, coloured	22		20		0	0
2009.7926	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.7929	---- Other	22		20		0	0
2009.7990	--- Other	22		20		0	0
	- 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	10		0		0	0
	--- Prepared beverages:						
2009.8121	---- In disposable packings of steel	22		20		0	0
2009.8122	---- In disposable packings of aluminium	22		20		0	0
2009.8123	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.8124	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.8125	---- In disposable packings of plastics, coloured	22		20		0	0
2009.8126	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.8129	---- Other	22		20		0	0
2009.8190	--- Other	22		20		0	0
	-- Other:						
2009.8910	--- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:					0	0
2009.8921	---- In disposable packings of steel	22		20		0	0
2009.8922	---- In disposable packings of aluminium	22		20		0	0

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2009.8923	---- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.8924	---- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.8925	---- In disposable packings of plastics, coloured	22		20		0	0
2009.8926	---- In disposable packings of plastics, not coloured	22		20		0	0
2009.8929	---- Other	22		20		0	0
2009.8990	--- Other	22		20		0	0
	- Mixtures of juices:						
2009.9010	-- Unfermented and not containing sugar, in containers of 50 kg or more	10		0		0	0
	--- Prepared beverages:						
2009.9021	--- In disposable packings of steel	22		20		0	0
2009.9022	--- In disposable packings of aluminium	22		20		0	0
2009.9023	--- In disposable packings of glass exceeding 500 ml.	22		20		0	0
2009.9024	--- In disposable packings of glass not exceeding 500 ml	22		20		0	0
2009.9025	--- In disposable packings of plastics, coloured	22		20		0	0
2009.9026	--- In disposable packings of plastics, not coloured	22		20		0	0
2009.9029	--- Other	22		20		0	0
2009.9090	--- Other	22		20		0	0
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	58		20		0	0
	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:					NPT	NPT
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	58		20		NPT	NPT
2101.1209	--- Other	58		20		0	0

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	- 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:					NPT	NPT
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	45/76		20		NPT	NPT
2101.2009	-- Other	45/76		20		0	0
	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:					NPT	NPT
2101.3001	-- Other roasted coffee substitutes, excluded roasted chicory, extracts, essences and concentrates of other roasted coffee substitutes, excluded roasted chicory	22		20		NPT	NPT
2101.3009	-- Other	22		20		NPT	NPT
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	19		0		0	0
2102.1009	-- Other	19		0		0	0
	- Inactive yeasts; other single-cell micro-organisms, dead:						
2102.2001	-- Inactive yeasts	19		0		0	0
2102.2002	-- Dead, single-cell algae	12		0		0	0
2102.2003	-- For use in animal fodder	175		0		0	0
2102.2009	-- Other	19		0		0	0
	- Prepared baking powders:						
2102.3001	-- In retail packings of 5 kg or less	29/175		0		0	0
2102.3009	-- Other	29/175		0		0	0
2103	Sauces and preparations therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard						
2103.1000	- Soya sauce	29		0		0	0
2103.2000	- Tomato ketchup and other tomato sauces	29		0		0	0
	- Mustard flour and meal and prepared mustard:						

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2103.3001	-- Prepared mustard containing 5 % or more by weight of added sugar	29		0		0	0
2103.3009	-- Other	29		0		0	0
	- Other:						
2103.9010	-- Prepared vegetable sauces with a basis of flour, meal, starch or malt extract	32		0		0	0
2103.9020	-- Mayonnaise	39		0	19	NPT	NPT
2103.9030	-- Sauces of oil n.e.s. (e.g. rémoulades sauces)	39		0	19	NPT	NPT
2103.9040	-- Mango chutney, liquid	39		0		0	0
	-- Containing meat:						
2103.9051	--- In a proportion exceeding 20% by weight	243	4.67	0	99	0	97
2103.9052	--- In a proportion of 3% up to and including 20% by weight	63	1.72	0	52	NPT	NPT
2103.9059	--- Other	39		0		0	0
	-- Other:						
2103.9091	--- Containing added sugar or other sweetening matter	39		0		0	0
2103.9099	--- Other	39		0		0	0
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	32		0	4	0	0
2104.1002	-- Other soup powder in packings of 5 kg or more	39		0	32	0	0
2104.1003	-- Canned fish soups	29		0	32	NPT	NPT
	-- Other soups:					NPT	NPT
2104.1011	--- Containing meat in a proportion exceeding 20% by weight	92	1.48	0	99	NPT	NPT
2104.1012	--- Containing meat in a proportion of 3% up to and including 20% by weight	92	1.48	0	52	NPT	NPT
2104.1019	--- Other	92	1.48	0	24	0	0
	-- Other:					NPT	NPT
2104.1021	--- Containing meat in a proportion exceeding 20% by weight	92	1.48	0	99	NPT	NPT
2104.1022	--- Containing meat in a proportion of 3% up to and including 20% by weight	92	1.48	0	52	NPT	NPT
2104.1029	--- Other	92	1.48	0	24	0	0

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	- Homogenised composite food preparations:					NPT	NPT
2104.2001	--- Containing meat in a proportion exceeding 20% by weight	117	0.94	0	99	NPT	NPT
2104.2002	--- Containing meat in a proportion of 3% up to and including 20% by weight	82	0.71	0	52	NPT	NPT
2104.2003	-- Containing, fish, crustaceans molluscs or other aquatic invertebrates	39		0	24	NPT	NPT
2104.2009	--- Other	39/82	0/0.94	0	24	0	0
2105	Ice cream and other edible ice, whether or not containing cocoa						
	- Containing by weight 3% or more of milk fat:						
2105.0011	-- Containing cocoa	67	1.19	30	110	NPT	NPT
2105.0019	-- Other	77	1.35	30	110	NPT	NPT
	- Other:						
2105.0021	-- Containing cocoa	67	1.19	30	110	NPT	NPT
2105.0029	-- Other	77	1.35	30	110	NPT	NPT
2106	Food preparations not elsewhere specified or included						
2106.1000	- Protein concentrates and textured protein substances	58		0		0	0
	- 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	16		0		0	0
2106.9012	--- Other in other containers containing added sugar or other sweetening matter	29		20		NPT	NPT
2106.9013	--- Other in other containers	29		20		NPT	NPT
	-- Preparations for making beverages:						
2106.9022	--- Flavoured or coloured syrup	45		20		NPT	NPT
2106.9023	--- Mixtures of plants or parts of plants, whether or not mixed with extracts from plants, for the preparations of plant broths	58	2.36	0		0	0
2106.9024	--- Specially prepared as infant food or for dietetic purposes	13		0		0	0
2106.9025	--- Prepared substances for beverages, containing proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter	58		20		0	0

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2106.9026	--- Prepared substances for beverages, of ginseng extract mixed with other ingredients, for example glucose or lactose	58		20		NPT	NPT
2106.9027	--- Non-alcoholic preparations (concentrated extracts) without sugar or other sweetening matter	0		0		0	0
2106.9028	--- Non-alcoholic preparations (concentrated extracts) containing added sugar	0		0		0	0
2106.9029	--- Non-alcoholic preparations (concentrated extracts) containing added sweetening matter	0		0		0	0
	--- Alcoholic preparations of an alcoholic strength by volume exceeding 0.5%, for making beverages:						
2106.9031	---- Of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol	10		20		NPT	NPT
2106.9032	---- Of an alcoholic strength by volume of more than 2.25% up to and including 15% vol	10		0		0	0
2106.9033	---- Of an alcoholic strength by volume of more than 15% up to and including 22% vol	10		0		0	0
2106.9034	---- Of an alcoholic strength by volume more than 22 % up to and including 32 % vol	10		0		0	0
2106.9035	---- Of an alcoholic strength by volume more than 32 % up to and including 40 % vol	10		0		0	0
2106.9036	---- Of an alcoholic strength by volume more than 40 % up to and including 50 % vol	10		0		0	0
2106.9037	---- Of an alcoholic strength by volume more than 50 % up to and including 60 % vol	10		0		0	0
2106.9038	---- Other	10		0		0	0
2106.9039	--- Other	58	2.36	20		NPT	NPT
	-- Powder for making desserts:						
2106.9041	--- In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks	41	1.69	0	82	NPT	NPT
2106.9042	--- In retail packings of 5 kg or less, not containing milk powder, egg white or egg yolks	41	1.69	0		0	0
2106.9048	--- Other, containing milk powder, egg white or egg yolks	41	1.69	0	82	NPT	NPT
2106.9049	--- Other, not containing milk powder, egg white or egg yolks	41	1.69	0		0	0

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2106.9051	-- Mixtures of chemical substances and food, such as saccharin and lactose used as sweetening matter	76		0		0	0
2106.9059	Foods from fat and water containing > 15% butter or other milkfat	3.27	80.00	30	220	NPT	NPT
2106.9062	-- Fruit soups and porridge	58		0		0	0
2106.9063	-- Flavoured or coloured sugar syrups	76		0		0	0
2106.9064	-- Containing meat in a proportion of 3% up to and including 20% by weight	76		0	52	NPT	NPT
2106.9065	-- Fish liver oil capsules and other vitamins, n.e.s.	76		0		0	0
2106.9066	-- Food supplements, n.e.s.	76		0		0	0
2106.9067	-- Vegetarian cream	76		0		0	0
2106.9068	-- Vegetarian cheese	76		0		0	0
	-- Candy, containing neither sugar nor cocoa:						
2106.9071	--- Chewing gum	13		13		NPT	NPT
2106.9072	--- Other	13		13		NPT	NPT
2106.9079	-- Other	13/76		0		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	23		20		0	0
2201.1012	-- In disposable packings of aluminium	23		20		0	0
2201.1013	-- In disposable packings of glass for more than 500 ml	23		20		0	0
2201.1014	-- In disposable packings of glass for 500 ml or less	23		20		0	0
2201.1015	-- In disposable packings of plastic, coloured	23		20		0	0
2201.1016	-- In disposable packings of plastic, uncoloured	23		20		0	0
2201.1019	-- Other	23		20		0	0
	- Other:						
	-- Drinking water, packaged for use in lifeboats:						
2201.9011	--- In disposable packings of steel	0		0		0	0
2201.9012	--- In disposable packings of aluminium	0		0		0	0
2201.9013	--- In disposable packings of glass for more than 500 ml	0		0		0	0

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2201.9014	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2201.9015	--- In disposable packings of plastic, coloured	0		0		0	0
2201.9016	--- In disposable packings of plastic, uncoloured	0		0		0	0
2201.9019	--- Other	0		0		0	0
	-- Other drinking water:						
2201.9021	--- In disposable packings of steel	0		0		0	0
2201.9022	--- In disposable packings of aluminium	0		0		0	0
2201.9023	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2201.9024	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2201.9025	--- In disposable packings of plastic, coloured	0		0		0	0
2201.9026	--- In disposable packings of plastic, uncoloured	0		0		0	0
2201.9029	--- Other	0		0		0	0
2201.9090	-- Other	0		0		0	0
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 2009						
	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:						
	-- Carbonated beverages containing added sugar or sweetening matter:						
2202.1011	--- In disposable packings of steel	23		20		0	0
2202.1012	--- In disposable packings of aluminium	23		20		0	0
2202.1013	--- In disposable packings of glass for more than 500 ml	23		20		0	0
2202.1014	--- In disposable packings of glass for 500 ml or less	23		20		0	0
2202.1015	--- In disposable packings of plastic, coloured	23		20		0	0
2202.1016	--- In disposable packings of plastic, uncoloured	23		20		0	0
2202.1019	--- Other	23		20		0	0
	-- Carbonated beverages without added sugar or sweetening matter:						
2202.1031	--- In disposable packings of steel			20		0	0

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2202.1032	--- In disposable packings of aluminium			20		0	0
2202.1033	--- In disposable packings of glass for more than 500 ml			20		0	0
2202.1034	--- In disposable packings of glass for 500 ml or less			20		0	0
2202.1035	--- In disposable packings of plastic, coloured			20		0	0
2202.1036	--- In disposable packings of plastic, uncoloured			20		0	0
2202.1039	--- Other			20		0	0
	-- Specially prepared as infant food or for dietetic purposes:						
2202.1041	--- In packings of paperboard	23		0		0	0
2202.1042	--- In disposable packings of steel	23		0		0	0
2202.1043	--- In disposable packings of aluminium	23		0		0	0
2202.1044	--- In disposable packings of glass for more than 500 ml	23		0		0	0
2202.1045	--- In disposable packings of glass for 500 ml or less	23		0		0	0
2202.1046	--- In disposable packings of plastic, coloured	23		0		0	0
2202.1047	--- In disposable packings of plastic, uncoloured	23		0		0	0
2202.1049	--- Other	23		0		0	0
	-- Other:						
2202.1091	--- In packings of paperboard	23		20		0	0
2202.1092	--- In disposable packings of steel	23		20		0	0
2202.1093	--- In disposable packings of aluminium	23		20		0	0
2202.1094	--- In disposable packings of glass for more than 500 ml	23		20		0	0
2202.1095	--- In disposable packings of glass for 500 ml or less	23		20		0	0
2202.1096	--- In disposable packings of plastic, coloured	23		20		0	0
2202.1097	--- In disposable packings of plastic, uncoloured	23		20		0	0
2202.1099	--- Other	23		20		0	0
	- Other:						
	-- Of dairy products with other ingredients, provided that the dairy products are 75 % or more by weight excluding packings:						
2202.9011	--- In packings of paperboard	57	0.50	20	42	0	41
2202.9012	--- In disposable packings of steel	57	0.50	20	42	0	41
2202.9013	--- In disposable packings of aluminium	57	0.50	20	42	0	41

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2202.9014	--- In disposable packings of glass for more than 500 ml	57	0.50	20	42	0	41
2202.9015	--- In disposable packings of glass for 500 ml or less	57	0.50	20	42	0	41
2202.9016	--- In disposable packings of plastic, coloured	57	0.50	20	42	0	41
2202.9017	--- In disposable packings of plastic, uncoloured	57	0.50	20	42	0	41
2202.9019	--- Other	57	0.50	20	42	0	41
	-- Specially prepared as infant food or for dietetic purposes:						
2202.9021	--- In packings of paperboard	39	0.17	0		0	0
2202.9022	--- In disposable packings of steel	39	0.17	0		0	0
2202.9023	--- In disposable packings of aluminium	39	0.17	0		0	0
2202.9024	--- In disposable packings of glass for more than 500 ml	39	0.17	0		0	0
2202.9025	--- In disposable packings of glass for 500 ml or less	39	0.17	0		0	0
2202.9026	--- In disposable packings of plastic, coloured	39	0.17	0		0	0
2202.9027	--- In disposable packings of plastic, uncoloured	39	0.17	0		0	0
2202.9029	--- Other	39	0.17	0		0	0
	-- Beverages of soya beans:						
2202.9031	--- In packings of paperboard	39	0.17	20		0	0
2202.9032	--- In disposable packings of steel	39	0.17	20		0	0
2202.9033	--- In disposable packings of aluminium	39	0.17	20		0	0
2202.9034	--- In disposable packings of glass for more than 500 ml	39	0.17	20		0	0
2202.9035	--- In disposable packings of glass for 500 ml or less	39	0.17	20		0	0
2202.9036	--- In disposable packings of plastic, coloured	39	0.17	20		0	0
2202.9037	--- In disposable packings of plastic, uncoloured	39	0.17	20		0	0
2202.9039	--- Other	39	0.17	20		0	0
	-- Beverages of rice and/or almonds:						
2202.9041	--- In packings of paperboard	39	0.17	20		0	0
2202.9042	--- In disposable packings of steel	39	0.17	20		0	0
2202.9043	--- In disposable packings of aluminium	39	0.17	20		0	0
2202.9044	--- In disposable packings of glass for more than 500 ml	39	0.17	20		0	0
2202.9045	--- In disposable packings of glass for 500 ml or less	39	0.17	20		0	0
2202.9046	--- In disposable packings of plastic, coloured	39	0.17	20		0	0

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2202.9047	--- In disposable packings of plastic, uncoloured	39	0.17	20		0	0
2202.9049	--- Other	39	0.17	20		0	0
	-- Other:						
2202.9091	--- In packings of paperboard	39	0.17	20		0	0
2202.9092	--- In disposable packings of steel	39	0.17	20		0	0
2202.9093	--- In disposable packings of aluminium	39	0.17	20		0	0
2202.9094	--- In disposable packings of glass for more than 500 ml	39	0.17	20		0	0
2202.9095	--- In disposable packings of glass for 500 ml or less	39	0.17	20		0	0
2202.9096	--- In disposable packings of plastic, coloured	39	0.17	20		0	0
2202.9097	--- In disposable packings of plastic, uncoloured	39	0.17	20		0	0
2202.9099	--- Other	39	0.17	20		0	0
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	23		20		0	0
2203.0012	-- In disposable packings of aluminium	23		20		0	0
2203.0013	-- In disposable packings of glass for more than 500 ml	23		20		0	0
2203.0014	-- In disposable packings of glass for 500 ml or less	23		20		0	0
2203.0015	-- In disposable packings of plastic, coloured	23		20		0	0
2203.0016	-- In disposable packings of plastic, uncoloured	23		20		0	0
2203.0019	-- Other	23		20		0	0
	- Other:						
2203.0091	-- In disposable packings of steel	23		0		0	0
2203.0092	-- In disposable packings of aluminium	23		0		0	0
2203.0093	-- In disposable packings of glass for more than 500 ml	23		0		0	0
2203.0094	-- In disposable packings of glass for 500 ml or less	23		0		0	0
2203.0095	-- In disposable packings of plastic, coloured	23		0		0	0
2203.0096	-- In disposable packings of plastic, uncoloured	23		0		0	0
2203.0099	-- Other	23		0		0	0
2204	Wine of fresh grapes, including fortified wines; grapes must other than that of heading No. 2009						

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	- 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		0		0	0
2204.1012	--- In disposable packings of aluminium	0		0		0	0
2204.1013	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2204.1014	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2204.1015	--- In disposable packings of plastic, coloured	0		0		0	0
2204.1016	--- In disposable packings of plastic, uncoloured	0		0		0	0
2204.1019	--- Other	0		0		0	0
	-- 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:						
2204.1021	--- In disposable packings of steel	0		0		0	0
2204.1022	--- In disposable packings of aluminium	0		0		0	0
2204.1023	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2204.1024	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2204.1025	--- In disposable packings of plastic, coloured	0		0		0	0
2204.1026	--- In disposable packings of plastic, uncoloured	0		0		0	0
2204.1029	--- Other	0		0		0	0
	-- Other of an alcoholic strength by volume of more than 2,25%:						
2204.1031	--- In disposable packings of steel	0		0		0	0
2204.1032	--- In disposable packings of aluminium	0		0		0	0
2204.1033	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2204.1034	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2204.1035	--- In disposable packings of plastic, coloured	0		0		0	0
2204.1036	--- In disposable packings of plastic, uncoloured	0		0		0	0
2204.1039	--- Other	0		0		0	0

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	- 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		10		0	0
2204.2112	---- In disposable packings of aluminium	10		10		0	0
2204.2113	---- In disposable packings of glass for more than 500 ml	10		10		0	0
2204.2114	---- In disposable packings of glass for 500 ml or less	10		10		0	0
2204.2115	---- In disposable packings of plastic, coloured	10		10		0	0
2204.2116	---- In disposable packings of plastic, uncoloured	10		10		0	0
2204.2119	---- Other	10		10		0	0
	--- Fortified grape must of an alcoholic strength by volume of more than 2.25 %:						
2204.2121	---- In disposable packings of steel	10		0		0	0
2204.2122	---- In disposable packings of aluminium	10		0		0	0
2204.2123	---- In disposable packings of glass for more than 500 ml	10		0		0	0
2204.2124	---- In disposable packings of glass for 500 ml or less	10		0		0	0
2204.2125	---- In disposable packings of plastic, coloured	10		0		0	0
2204.2126	---- In disposable packings of plastic, uncoloured	10		0		0	0
2204.2129	---- Other	10		0		0	0
	--- 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	10		0		0	0
2204.2132	---- In disposable packings of aluminium	10		0		0	0
2204.2133	---- In disposable packings of glass for more than 500 ml	10		0		0	0
2204.2134	---- In disposable packings of glass for 500 ml or less	10		0		0	0
2204.2135	---- In disposable packings of plastic, coloured	10		0		0	0
2204.2136	---- In disposable packings of plastic, uncoloured	10		0		0	0
2204.2139	---- Other	10		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
	--- 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		0		0	0
2204.2142	----- In disposable packings of aluminium	0		0		0	0
2204.2143	----- In disposable packings of glass for more than 500 ml	0		0		0	0
2204.2144	----- In disposable packings of glass for 500 ml or less	0		0		0	0
2204.2145	----- In disposable packings of plastic, coloured	0		0		0	0
2204.2146	----- In disposable packings of plastic, uncoloured	0		0		0	0
2204.2149	----- Other	0		0		0	0
	---- Red wines:						
2204.2151	----- In disposable packings of steel	0		0		0	0
2204.2152	----- In disposable packings of aluminium	0		0		0	0
2204.2153	----- In disposable packings of glass for more than 500 ml	0		0		0	0
2204.2154	----- In disposable packings of glass for 500 ml or less	0		0		0	0
2204.2155	----- In disposable packings of plastic, coloured	0		0		0	0
2204.2156	----- In disposable packings of plastic, uncoloured	0		0		0	0
2204.2159	----- Other	0		0		0	0
	---- Other wines:						
2204.2161	----- In disposable packings of steel	0		0		0	0
2204.2162	----- In disposable packings of aluminium	0		0		0	0
2204.2163	----- In disposable packings of glass for more than 500 ml	0		0		0	0
2204.2164	----- In disposable packings of glass for 500 ml or less	0		0		0	0
2204.2165	----- In disposable packings of plastic, coloured	0		0		0	0
2204.2166	----- In disposable packings of plastic, uncoloured	0		0		0	0
2204.2169	----- Other	0		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
	--- Other of an alcoholic strength by volume of more than 2.25 %:						
2204.2191	---- In disposable packings of steel	0		0		0	0
2204.2192	---- In disposable packings of aluminium	0		0		0	0
2204.2193	---- In disposable packings of glass for more than 500 ml	0		0		0	0
2204.2194	---- In disposable packings of glass for 500 ml or less	0		0		0	0
2204.2195	---- In disposable packings of plastic, coloured	0		0		0	0
2204.2196	---- In disposable packings of plastic, uncoloured	0		0		0	0
2204.2199	---- Other	0		0		0	0
	-- 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		10		0	0
2204.2912	---- In disposable packings of aluminium	10		10		0	0
2204.2913	---- In disposable packings of glass	10		10		0	0
2204.2915	---- In disposable packings of plastic, coloured	10		10		0	0
2204.2916	---- In disposable packings of plastic, uncoloured	10		10		0	0
2204.2919	---- Other	10		10		0	0
	--- Fortified grape must of an alcoholic strength by volume of more than 2.25 %:						
2204.2921	---- In disposable packings of steel	10		0		0	0
2204.2922	---- In disposable packings of aluminium	10		0		0	0
2204.2923	---- In disposable packings of glass	10		0		0	0
2204.2925	---- In disposable packings of plastic, coloured	10		0		0	0
2204.2926	---- In disposable packings of plastic, uncoloured	10		0		0	0
2204.2929	---- Other	10		0		0	0
	--- 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		0		0	0
2204.2932	---- In disposable packings of aluminium	0		0		0	0
2204.2933	---- In disposable packings of glass	0		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2204.2935	---- In disposable packings of plastic, coloured	0		0		0	0
2204.2936	---- In disposable packings of plastic, uncoloured	0		0		0	0
2204.2939	---- Other	0		0		0	0
	--- 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:						
2204.2941	----- In disposable packings of steel	0		0		0	0
2204.2942	----- In disposable packings of aluminium	0		0		0	0
2204.2943	----- In disposable packings of glass	0		0		0	0
2204.2945	----- In disposable packings of plastic, coloured	0		0		0	0
2204.2946	----- In disposable packings of plastic, uncoloured	0		0		0	0
2204.2949	----- Other	0		0		0	0
	---- Red wines:						
2204.2951	----- In disposable packings of steel	0		0		0	0
2204.2952	----- In disposable packings of aluminium	0		0		0	0
2204.2953	----- In disposable packings of glass	0		0		0	0
2204.2955	----- In disposable packings of plastic, coloured	0		0		0	0
2204.2956	----- In disposable packings of plastic, uncoloured	0		0		0	0
2204.2959	----- Other	0		0		0	0
	---- Other wines:						
2204.2961	----- In disposable packings of steel	0		0		0	0
2204.2962	----- In disposable packings of aluminium	0		0		0	0
2204.2963	----- In disposable packings of glass	0		0		0	0
2204.2965	----- In disposable packings of plastic, coloured	0		0		0	0
2204.2966	----- In disposable packings of plastic, uncoloured	0		0		0	0
2204.2969	----- Other	0		0		0	0
	--- Other of an alcoholic strength by volume of more than 2.25 %:						

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2204.2991	---- In disposable packings of steel	0		0		0	0
2204.2992	---- In disposable packings of aluminium	0		0		0	0
2204.2993	---- In disposable packings of glass	0		0		0	0
2204.2995	---- In disposable packings of plastic, coloured	0		0		0	0
2204.2996	---- In disposable packings of plastic, uncoloured	0		0		0	0
2204.2999	---- Other	0		0		0	0
	- 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		10		0	0
2204.3012	--- In disposable packings of aluminium	10		10		0	0
2204.3013	--- In disposable packings of glass for more than 500 ml	10		10		0	0
2204.3014	--- In disposable packings of glass for 500 ml or less	10		10		0	0
2204.3015	--- In disposable packings of plastic, coloured	10		10		0	0
2204.3016	--- In disposable packings of plastic, uncoloured	10		10		0	0
2204.3019	--- Other	10		10		0	0
	-- Of an alcoholic strength by volume of more than 2.25 % vol:						
2204.3021	--- In disposable packings of steel	10		0		0	0
2204.3022	--- In disposable packings of aluminium	10		0		0	0
2204.3023	--- In disposable packings of glass for more than 500 ml	10		0		0	0
2204.3024	--- In disposable packings of glass for 500 ml or less	10		0		0	0
2204.3025	--- In disposable packings of plastic, coloured	10		0		0	0
2204.3026	--- In disposable packings of plastic, uncoloured	10		0		0	0
2204.3029	--- Other	10		0		0	0
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		0		0	0
2205.1012	--- In disposable packings of aluminium	0		0		0	0

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		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2205.1013	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2205.1014	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2205.1015	--- In disposable packings of plastic, coloured	0		0		0	0
2205.1016	--- In disposable packings of plastic, uncoloured	0		0		0	0
2205.1019	--- Other	0		0		0	0
	-- 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		0		0	0
2205.1022	--- In disposable packings of aluminium	0		0		0	0
2205.1023	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2205.1024	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2205.1025	--- In disposable packings of plastic, coloured	0		0		0	0
2205.1026	--- In disposable packings of plastic, uncoloured	0		0		0	0
2205.1029	--- Other	0		0		0	0
	-- Other:						
2205.1091	--- In disposable packings of steel	0		0		0	0
2205.1092	--- In disposable packings of aluminium	0		0		0	0
2205.1093	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2205.1094	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2205.1095	--- In disposable packings of plastic, coloured	0		0		0	0
2205.1096	--- In disposable packings of plastic, uncoloured	0		0		0	0
2205.1099	--- Other	0		0		0	0
	- Other:						
	-- 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		0		0	0
2205.9012	--- In disposable packings of aluminium	0		0		0	0
2205.9013	--- In disposable packings of glass for more than 500 ml	0		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2205.9014	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2205.9015	--- In disposable packings of plastic, coloured	0		0		0	0
2205.9016	--- In disposable packings of plastic, uncoloured	0		0		0	0
2205.9019	--- Other	0		0		0	0
	-- 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		0		0	0
2205.9022	--- In disposable packings of aluminium	0		0		0	0
2205.9023	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2205.9025	--- In disposable packings of plastic, coloured	0		0		0	0
2205.9026	--- In disposable packings of plastic, uncoloured	0		0		0	0
2205.9029	--- Other	0		0		0	0
	-- Other:						
2205.9091	--- In disposable packings of steel	0		0		0	0
2205.9092	--- In disposable packings of aluminium	0		0		0	0
2205.9093	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2205.9095	--- In disposable packings of plastic, coloured	0		0		0	0
2205.9096	--- In disposable packings of plastic, uncoloured	0		0		0	0
2205.9099	--- Other	0		0		0	0
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		0		0	0
2206.0032	-- In disposable packings of aluminium	0		0		0	0
2206.0033	-- In disposable packings of glass for more than 500 ml	0		0		0	0
2206.0034	-- In disposable packings of glass for 500 ml or less	0		0		0	0
2206.0035	-- In disposable packings of plastic, coloured	0		0		0	0
2206.0036	-- In disposable packings of plastic, uncoloured	0		0		0	0
2206.0039	-- Other	0		0		0	0

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		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
	- 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		0		0	0
2206.0042	-- In disposable packings of aluminium	0		0		0	0
2206.0043	-- In disposable packings of glass for more than 500 ml	0		0		0	0
2206.0044	-- In disposable packings of glass for 500 ml or less	0		0		0	0
2206.0045	-- In disposable packings of plastic, coloured	0		0		0	0
2206.0046	-- In disposable packings of plastic, uncoloured	0		0		0	0
2206.0049	-- Other	0		0		0	0
	- Mixtures of beer and non-alcoholic 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		0		0	0
2206.0052	-- In disposable packings of aluminium	0		0		0	0
2206.0053	-- In disposable packings of glass for more than 500 ml	0		0		0	0
2206.0054	-- In disposable packings of glass for 500 ml or less	0		0		0	0
2206.0055	-- In disposable packings of plastic, coloured	0		0		0	0
2206.0056	-- In disposable packings of plastic, uncoloured	0		0		0	0
2206.0059	-- Other	0		0		0	0
	- Other of an alcoholic strength by volume of more than 2.25 % vol:						
2206.0081	-- In disposable packings of steel	0		0		0	0
2206.0082	-- In disposable packings of aluminium	0		0		0	0
2206.0083	-- In disposable packings of glass for more than 500 ml	0		0		0	0
2206.0084	-- In disposable packings of glass for 500 ml or less	0		0		0	0
2206.0085	-- In disposable packings of plastic, coloured	0		0		0	0
2206.0086	-- In disposable packings of plastic, uncoloured	0		0		0	0

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2206.0089	-- Other	0		0		0	0
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength						
2207.1000	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	7		0		0	0
2207.2000	- Ethyl alcohol and other spirits, denatured, of any strength	7		0		0	0
2208	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		0		0	0
2208.2022	--- In disposable packings of aluminium	0		0		0	0
2208.2023	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2208.2024	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2208.2025	--- In disposable packings of plastic, coloured	0		0		0	0
2208.2026	--- In disposable packings of plastic, uncoloured	0		0		0	0
2208.2029	--- Other	0		0		0	0
	-- Other:						
2208.2081	--- In disposable packings of steel	0		0		0	0
2208.2082	--- In disposable packings of aluminium	0		0		0	0
2208.2083	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2208.2084	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2208.2085	--- In disposable packings of plastic, coloured	0		0		0	0
2208.2086	--- In disposable packings of plastic, uncoloured	0		0		0	0
2208.2089	--- Other	0		0		0	0
	- Whiskies:						
2208.3011	-- In disposable packings of steel	0		0		0	0
2208.3012	-- In disposable packings of aluminium	0		0		0	0

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		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2208.3013	-- In disposable packings of glass for more than 500 ml	0		0		0	0
2208.3014	-- In disposable packings of glass for 500 ml or less	0		0		0	0
2208.3015	-- In disposable packings of plastic, coloured	0		0		0	0
2208.3016	-- In disposable packings of plastic, uncoloured	0		0		0	0
2208.3019	-- Other	0		0		0	0
	- Rum and other spirits obtained by distilling fermented sugar-cane products:						
2208.4011	-- In disposable packings of steel	10		0		0	0
2208.4012	-- In disposable packings of aluminium	10		0		0	0
2208.4013	-- In disposable packings of glass for more than 500 ml	10		0		0	0
2208.4014	-- In disposable packings of glass for 500 ml or less	10		0		0	0
2208.4015	-- In disposable packings of plastic, coloured	10		0		0	0
2208.4016	-- In disposable packings of plastic, uncoloured	10		0		0	0
2208.4019	-- Other	10		0		0	0
	- Gin and Geneva:						
	-- Gin:						
2208.5031	--- In disposable packings of steel	0		0		0	0
2208.5032	--- In disposable packings of aluminium	0		0		0	0
2208.5033	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2208.5034	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2208.5035	--- In disposable packings of plastic, coloured	0		0		0	0
2208.5036	--- In disposable packings of plastic, uncoloured	0		0		0	0
2208.5039	--- Other	0		0		0	0
	-- Geneva:						
2208.5041	--- In disposable packings of steel	0		0		0	0
2208.5042	--- In disposable packings of aluminium	0		0		0	0
2208.5043	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2208.5044	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2208.5045	--- In disposable packings of plastic, coloured	0		0		0	0
2208.5046	--- In disposable packings of plastic, uncoloured	0		0		0	0

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2208.5049	--- Other	0		0		0	0
	- Vodka:						
2208.6011	-- In disposable packings of steel	0		0		0	0
2208.6012	-- In disposable packings of aluminium	0		0		0	0
2208.6013	-- In disposable packings of glass for more than 500 ml	0		0		0	0
2208.6014	-- In disposable packings of glass for 500 ml or less	0		0		0	0
2208.6015	-- In disposable packings of plastic, coloured	0		0		0	0
2208.6016	-- In disposable packings of plastic, uncoloured	0		0		0	0
2208.6019	-- Other	0		0		0	0
	--- 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	10		0		0	0
2208.7022	--- In disposable packings of aluminium	10		0		0	0
2208.7023	--- In disposable packings of glass for more than 500 ml	10		0		0	0
2208.7024	--- In disposable packings of glass for 500 ml or less	10		0		0	0
2208.7025	--- In disposable packings of plastic, coloured	10		0		0	0
2208.7026	--- In disposable packings of plastic, uncoloured	10		0		0	0
2208.7029	--- Other	10		0		0	0
	-- Other:						
2208.7081	--- In disposable packings of steel	10		0		0	0
2208.7082	--- In disposable packings of aluminium	10		0		0	0
2208.7083	--- In disposable packings of glass for more than 500 ml	10		0		0	0
2208.7084	--- In disposable packings of glass for 500 ml or less	10		0		0	0
2208.7085	--- In disposable packings of plastic, coloured	10		0		0	0
2208.7086	--- In disposable packings of plastic, uncoloured	10		0		0	0
2208.7089	--- Other	10		0		0	0
	- Other:						
	-- Aqua vitae (brennivín):						
2208.9021	--- In disposable packings of steel	0		0		0	0
2208.9022	--- In disposable packings of aluminium	0		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2208.9023	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2208.9024	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2208.9025	--- In disposable packings of plastic, coloured	0		0		0	0
2208.9026	--- In disposable packings of plastic, uncoloured	0		0		0	0
2208.9029	--- Other	0		0		0	0
	-- Aquavit:						
2208.9031	--- In disposable packings of steel	0		0		0	0
2208.9032	--- In disposable packings of aluminium	0		0		0	0
2208.9033	--- In disposable packings of glass for more than 500 ml	0		0		0	0
2208.9034	--- In disposable packings of glass for 500 ml or less	0		0		0	0
2208.9035	--- In disposable packings of plastic, coloured	0		0		0	0
2208.9036	--- In disposable packings of plastic, uncoloured	0		0		0	0
2208.9039	--- Other	0		0		0	0
	-- Other of an alcoholic strength by volume of more than 0.5 % up to and including 2.25 % vol:						
2208.9071	--- In disposable packings of steel	10/13		10		0	0
2208.9072	--- In disposable packings of aluminium	10/13		10		0	0
2208.9073	--- In disposable packings of glass for more than 500 ml	10/13		10		0	0
2208.9074	--- In disposable packings of glass for 500 ml or less	10/13		10		0	0
2208.9075	--- In disposable packings of plastic, coloured	10/13		10		0	0
2208.9076	--- In disposable packings of plastic, uncoloured	10/13		10		0	0
2208.9079	--- Other	10/13		10		0	0
	-- Alcopops (RTDs) of an alcoholic strength by volume of more than 2.25% vol:						
2208.9081	--- In disposable packings of steel	10		0		0	0
2208.9082	--- In disposable packings of aluminium	10		0		0	0
2208.9083	--- In disposable packings of glass for more than 500 ml	10		0		0	0
2208.9084	--- In disposable packings of glass for 500 ml or less	10		0		0	0
2208.9085	--- In disposable packings of plastic, coloured	10		0		0	0
2208.9086	--- In disposable packings of plastic, uncoloured	10		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2208.9089	--- Other	10		0		0	0
	-- Other of an alcoholic strength by volume of more than 2.25 % vol:						
2208.9091	--- In disposable packings of steel	10/13		0		0	0
2208.9092	--- In disposable packings of aluminium	10/13		0		0	0
2208.9093	--- In disposable packings of glass for more than 500 ml	10/13		0		0	0
2208.9094	--- In disposable packings of glass for 500 ml or less	10/13		0		0	0
2208.9095	--- In disposable packings of plastic, coloured	10/13		0		0	0
2208.9096	--- In disposable packings of plastic, uncoloured	10/13		0		0	0
2208.9099	--- Other	10/13		0		0	0
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid	18		18		0	0
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves						
	- Flours, meals and pellets, of meat or meat offal; greaves:						
2301.1002	-- Meat meal, n.e.s	175		0		0	0
2301.1009	-- Other	175		0		0	0
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants						
2302.1000	- Of maize (corn)	0/175		55		0	0
2302.3000	- Of wheat	0/175		55		0	0
2302.4000	- Of other cereals	0/175		55		0	0
2302.5000	- Of leguminous plants	0/175		55		0	0
2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets						
2303.1000	- Residues of starch manufacture and similar residues	0/175		55		0	0
2303.2000	- Beet-pulp, bagasse and other waste of sugar manufacture	0/175		55		0	0
2303.3000	- Brewing or distilling dregs and waste	0/175		55		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2304.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of Soya-bean oil	0/175		55		0	0
2305.0000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	0/175		55		0	0
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 2304 or 2305						
2306.1000	- Of cotton seeds	0/175		55		0	0
2306.2000	- Of linseed	0/175		55		0	0
2306.3000	- Of sunflower seeds	0/175		55		0	0
	- Of rape or colza seeds:						
2306.4100	-- Of low erucic acid rape or colza seeds	0/175		55		0	0
2306.4900	-- Other	0/175		55		0	0
2306.5000	- Of coconut or copra	0/175		55		0	0
2306.6000	- Of palm nuts or kernels	0/175		55		0	0
2306.9000	- Other	0/175		55		0	0
2307.0000	Wine lees; argol	0		0		0	0
2308	Vegetable materials and vegetable waste, vegetable residues and by- products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included						
2308.0001	- Vegetable products of a kind used in animal feeding	175		55		0	0
2308.0009	- Other	175		55		0	0
2309	Preparations of a kind used in animal feeding						
2309.1000	- Dog or cat food, put up for retail sale	179	1.93	0		0	0
	- Other:						
2309.9001	-- Fish silage for animal feeding	175		55		NPT	NPT
2309.9002	-- Seaweed meal	175		55		NPT	NPT
2309.9003	-- Premixes prepared for animal feeding	175		0		0	0
2309.9004	-- Fish food, n.e.s.	175		55		0	0
2309.9005	-- Fish silage	175		55		NPT	NPT
2309.9006	-- Fodder based on skimmed milk powder	175		55		NPT	NPT

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
2309.9007	-- Fodder based on whey powder	175		55		NPT	NPT
2309.9008	-- Bird fodder for care birds	175		55		NPT	NPT
2309.9009	-- Other	175		55		NPT	NPT
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	15		0		0	0
2401.1009	-- Other	15		0		0	0
	- 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	15		0		0	0
2401.2009	-- Other	15		0		0	0
	- 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	15		0		0	0
2401.3009	-- Other	15		0		0	0
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	18		0		0	0
2402.1009	-- Other	18		0		0	0
	- 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	25		0		0	0
2402.2009	-- Other	25		0		0	0
	- 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	18		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
	to the country without being professional importation						
2402.9019	--- Other	18		0		0	0
	-- 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	25		0		0	0
2402.9099	--- Other	25		0		0	0
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	18		0		0	0
2403.1109	--- Other	18		0		0	0
	-- 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	18		0		0	0
2403.1909	--- Other	18		0		0	0
	-- "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	18		0		0	0
2403.9109	--- Other	18		0		0	0
	-- Other:						
	--- Snuff containing <i>solutio ammoniae</i> :						
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	9		0		0	0
2403.9919	---- Other	9		0		0	0

Icelandic Tariff Code (HS 2012)	Description of Products	WTO Bound Rate of Duty		MFN Duty Import Duty		Preferential Duty	
		Ad Valorem %	Specific ISK/kg (ISK/piece)	Ad Valorem % (A-duty)	Specific ISK/kg (ISK/piece) (A1-duty)	Ad Valorem %	Specific ISK/kg (ISK/piece)
	--- Other snuff :						
2403.9921	---- Brought to the country by travelers, crew members and others for personal use, or is sent to the country without being professional importation	9		0		0	0
2403.9929	---- Other	9		0		0	0
	--- 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	18		0		0	0
2403.9999	---- Other	18		0		0	0

Section II – Schedule of Concessions of the Philippines on Agricultural Products
Originating in Iceland

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

1. For the purposes of this Annex:
 - (a) Columns 1 and 2 refer to the national tariff lines of the Philippines and their corresponding description as of 1 January 2015 in the ASEAN Harmonized Tariff Nomenclature (AHTN) 2012;
 - (b) Column 3 refers to the applied most favoured nation (MFN) rates of duty in effect on 1 January 2015 in the Tariff and Customs Code of the Philippines (TCCP); and
 - (c) Columns 4 to 9 refer to the yearly tariff commitments.
2. Tariff commitments for year one under Column 4 shall be implemented on the date of entry into force of this Agreement. Subsequent reductions shall take place on 1 January of each following year.
3. For a Party for which this Agreement enters into force at a later date, the applied rate shall be at the level specified in that Party's schedule of tariff commitments as if there was no delay in the entry into force.
4. At the time of importation, the lower duty between the MFN rate and the applicable duty set out in this Annex shall prevail.

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0101.21.00	- - Pure-bred breeding animals	3	0	0	0	0	0	0
0101.29.00	- - Other	7	0	0	0	0	0	0
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	5	4	3	1	0	0	0
0204.21.00	- - Carcasses and half-carcasses	5	4	3	1	0	0	0
0204.22.00	- - Other cuts with bone in	5	4	3	1	0	0	0
0204.23.00	- - Boneless	5	4	3	1	0	0	0
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	5	4	3	1	0	0	0
0204.41.00	- - Carcasses and half-carcasses	5	4	3	1	0	0	0
0204.42.00	- - Other cuts with bone in	5	4	3	1	0	0	0
0204.43.00	- - Boneless	5	4	3	1	0	0	0
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	5	4	3	1	0	0	0
0206.10.00	- Of bovine animals, fresh or chilled	7	6	5	4	2	1	0
0206.21.00	- - Tongues	7	6	5	4	2	1	0
0206.22.00	- - Livers	5	4	3	1	0	0	0
0206.29.00	- - Other	7	6	5	4	2	1	0
0210.99.90	- - - Other	40	33	27	20	13	7	0
0401.20.90	- - Other	3	0	0	0	0	0	0
0401.40.20	- - Milk in frozen form	3	0	0	0	0	0	0
0401.40.90	- - Other	3	0	0	0	0	0	0
0401.50.90	- - Other	3	0	0	0	0	0	0
0402.10.41	- - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.10.49	- - Other	1	0	0	0	0	0	0
0402.10.91	- - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.10.99	- - Other	1	0	0	0	0	0	0
0402.29.20	- - - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.29.90	- - - Other	1	0	0	0	0	0	0
0403.90.10	- - Buttermilk	3	0	0	0	0	0	0
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	1	0	0	0	0	0	0
0404.90.00	- Other	3	0	0	0	0	0	0
0405.90.10	- - Anhydrous butterfat	1	0	0	0	0	0	0
0405.90.20	- - Butter oil	1	0	0	0	0	0	0
0405.90.30	- - Ghee	1	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0405.90.90	-- Other	1	0	0	0	0	0	0
0406.10.10	-- Fresh (unripened or uncured) cheese, including whey cheese	3	0	0	0	0	0	0
0406.10.20	-- Curd	3	0	0	0	0	0	0
0406.20.10	-- In packages of a gross weight exceeding 20 kg	3	0	0	0	0	0	0
0406.20.90	-- Other	7	0	0	0	0	0	0
0406.30.00	- Processed cheese, not grated or powdered	7	0	0	0	0	0	0
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	3	0	0	0	0	0	0
0406.90.00	- Other cheese	7	0	0	0	0	0	0
0407.11.00A	--- For breeding	1	0	0	0	0	0	0
0407.19.10A	---- For breeding	1	0	0	0	0	0	0
0407.19.90A	---- For breeding	1	0	0	0	0	0	0
0408.11.00	-- Dried	3	0	0	0	0	0	0
0408.19.00	-- Other	3	0	0	0	0	0	0
0408.91.00	-- Dried	3	0	0	0	0	0	0
0408.99.00	-- Other	3	0	0	0	0	0	0
0410.00.10	- Birds' nests	3	0	0	0	0	0	0
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	0	0	0	0	0	0
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	3	0	0	0	0	0	0
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	3	0	0	0	0	0	0
0505.10.10	-- Duck feathers	3	0	0	0	0	0	0
0505.10.90	-- Other	3	0	0	0	0	0	0
0505.90.90	-- Other	3	0	0	0	0	0	0
0506.10.00	- Ossein and bones treated with acid	3	0	0	0	0	0	0
0507.10.10	-- Rhinoceros horns; ivory powder and waste	3	0	0	0	0	0	0
0507.90.10	-- Horns, antlers, hooves, nails, claws and beaks	3	0	0	0	0	0	0
0507.90.20	-- Tortoise-shell	3	0	0	0	0	0	0
0510.00.10	- Cantharides	3	0	0	0	0	0	0
0510.00.20	- Musk	3	0	0	0	0	0	0
0510.00.90	- Other	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0511.10.00	- Bovine semen	1	0	0	0	0	0	0
0511.99.10	- - - Domestic animal semen	1	0	0	0	0	0	0
0511.99.20	- - - Silk worm egg	1	0	0	0	0	0	0
0511.99.30	- - - Natural sponges	3	0	0	0	0	0	0
0511.99.90	- - - Other	3	0	0	0	0	0	0
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	1	0	0	0	0	0	0
0601.20.10	- - Chicory plants	1	0	0	0	0	0	0
0601.20.20	- - Chicory roots	1	0	0	0	0	0	0
0601.20.90	- - Other	1	0	0	0	0	0	0
0602.10.10	- - Of orchids	1	0	0	0	0	0	0
0602.10.20	- - Of rubber trees	1	0	0	0	0	0	0
0602.10.90	- - Other	1	0	0	0	0	0	0
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	1	0	0	0	0	0	0
0602.30.00	- Rhododendrons and azaleas, grafted or not	1	0	0	0	0	0	0
0602.40.00	- Roses, grafted or not	1	0	0	0	0	0	0
0602.90.40	- - Budded stumps of the genus Hevea	3	0	0	0	0	0	0
0602.90.60	- - Budwood of the genus Hevea	3	0	0	0	0	0	0
0701.10.00	- Seed	1	0	0	0	0	0	0
0711.20.10	- - Preserved by sulphur dioxide gas	3	0	0	0	0	0	0
0711.20.90	- - Other	3	0	0	0	0	0	0
0712.20.00	- Onions	3	0	0	0	0	0	0
0712.31.00	- - Mushrooms of the genus Agaricus	3	0	0	0	0	0	0
0712.39.90	- - - Other	3	0	0	0	0	0	0
0712.90.10	- - Garlic	3	0	0	0	0	0	0
0712.90.90	- - Other	3	0	0	0	0	0	0
0713.10.10	- - Suitable for sowing	3	0	0	0	0	0	0
0713.10.90	- - Other	3	0	0	0	0	0	0
0713.20.10	- - Suitable for sowing	3	0	0	0	0	0	0
0713.20.90	- - Other	3	0	0	0	0	0	0
0713.33.10	- - - Suitable for sowing	1	0	0	0	0	0	0
0713.33.90	- - - Other	1	0	0	0	0	0	0
0713.34.90	- - - Other	3	0	0	0	0	0	0
0713.35.90	- - - Other	3	0	0	0	0	0	0
0713.39.90	- - - Other	3	0	0	0	0	0	0
0713.50.90	- - Other	3	0	0	0	0	0	0
0801.21.00	- - In shell	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0801.22.00	-- Shelled	3	0	0	0	0	0	0
0802.11.00	-- In shell	3	0	0	0	0	0	0
0802.12.00	-- Shelled	3	0	0	0	0	0	0
0802.21.00	-- In shell	3	0	0	0	0	0	0
0802.22.00	-- Shelled	3	0	0	0	0	0	0
0802.31.00	-- In shell	3	0	0	0	0	0	0
0802.32.00	-- Shelled	3	0	0	0	0	0	0
0802.41.00	-- In shell	3	0	0	0	0	0	0
0802.42.00	-- Shelled	3	0	0	0	0	0	0
0802.51.00	-- In shell	3	0	0	0	0	0	0
0802.52.00	-- Shelled	3	0	0	0	0	0	0
0802.61.00	-- In shell	3	0	0	0	0	0	0
0802.62.00	-- Shelled	3	0	0	0	0	0	0
0802.70.00	- Kola nuts (Cola spp.)	3	0	0	0	0	0	0
0802.80.00	- Areca nuts	3	0	0	0	0	0	0
0802.90.00	- Other	3	0	0	0	0	0	0
0804.10.00	- Dates	3	0	0	0	0	0	0
0804.20.00	- Figs	3	0	0	0	0	0	0
0806.20.00	- Dried	3	0	0	0	0	0	0
0812.10.00	- Cherries	3	0	0	0	0	0	0
0902.10.90	-- Other	3	0	0	0	0	0	0
0902.20.10	-- Leaves	3	0	0	0	0	0	0
0902.20.90	-- Other	3	0	0	0	0	0	0
0902.30.10	-- Leaves	3	0	0	0	0	0	0
0902.30.90	-- Other	3	0	0	0	0	0	0
0902.40.10	-- Leaves	3	0	0	0	0	0	0
0902.40.90	-- Other	3	0	0	0	0	0	0
0909.61.20	--- Of badian	3	0	0	0	0	0	0
0909.62.20	--- Of badian	3	0	0	0	0	0	0
0910.91.90	--- Other	3	0	0	0	0	0	0
1001.11.00	-- Seed	0	0	0	0	0	0	0
1001.19.00	-- Other	0	0	0	0	0	0	0
1001.99.11	---- Meslin	3	0	0	0	0	0	0
1001.99.19	---- Other	0	0	0	0	0	0	0
1005.10.00	- Seed	1	0	0	0	0	0	0
1008.10.00	- Buckwheat	1	0	0	0	0	0	0
1008.21.00	-- Seed	1	0	0	0	0	0	0
1008.29.00	-- Other	1	0	0	0	0	0	0
1008.30.00	- Canary seeds	1	0	0	0	0	0	0
1104.12.00	-- Of oats	3	0	0	0	0	0	0
1104.19.90	--- Other	3	0	0	0	0	0	0
1105.10.00	- Flour, meal and powder	1	0	0	0	0	0	0
1107.10.00	- Not roasted	1	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1107.20.00	- Roasted	1	0	0	0	0	0	0
1108.11.00	- - Wheat starch	3	0	0	0	0	0	0
1108.13.00	- - Potato starch	3	0	0	0	0	0	0
1108.19.90	- - - Other	3	0	0	0	0	0	0
1108.20.00	- Inulin	3	0	0	0	0	0	0
1109.00.00	Wheat gluten, whether or not dried.	3	0	0	0	0	0	0
1201.10.00	- Seed	1	0	0	0	0	0	0
1201.90.00	- Other	1	0	0	0	0	0	0
1205.10.00	- Low erucic acid rape or colza seeds	1	0	0	0	0	0	0
1205.90.00	- Other	1	0	0	0	0	0	0
1206.00.00	Sunflower seeds, whether or not broken.	1	0	0	0	0	0	0
1207.21.00	- - Seed	1	0	0	0	0	0	0
1207.29.00	- - Other	1	0	0	0	0	0	0
1207.30.00	- Castor oil seeds	1	0	0	0	0	0	0
1207.60.00	- Safflower (Carthamus tinctorius) seeds	3	0	0	0	0	0	0
1207.91.00	- - Poppy seeds	1	0	0	0	0	0	0
1207.99.40	- - - Illipe seeds (Illipe nuts)	1	0	0	0	0	0	0
1207.99.90	- - - Other	1	0	0	0	0	0	0
1208.10.00	- Of soya beans	3	0	0	0	0	0	0
1208.90.00	- Other	3	0	0	0	0	0	0
1209.21.00	- - Lucerne (alfalfa) seeds	1	0	0	0	0	0	0
1209.22.00	- - Clover (Trifolium spp.) seeds	1	0	0	0	0	0	0
1209.23.00	- - Fescue seeds	1	0	0	0	0	0	0
1209.24.00	- - Kentucky blue grass (Poa pratensis L.) seeds	1	0	0	0	0	0	0
1209.25.00	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	1	0	0	0	0	0	0
1209.29.10	- - - Timothy grass seeds	1	0	0	0	0	0	0
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	1	0	0	0	0	0	0
1209.91.10	- - - Onion seeds	1	0	0	0	0	0	0
1209.91.90	- - - Other	1	0	0	0	0	0	0
1209.99.10	- - - Rubber tree seeds or kenaf seeds	1	0	0	0	0	0	0
1209.99.90	- - - Other	1	0	0	0	0	0	0
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	1	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	1	0	0	0	0	0	0
1211.30.10	-- In cut, crushed or powdered form	3	0	0	0	0	0	0
1211.40.00	- Poppy straw	3	0	0	0	0	0	0
1211.90.12	--- Cannabis, in other forms	3	0	0	0	0	0	0
1211.90.92	--- Pyrethrum, in other forms	3	0	0	0	0	0	0
1211.90.94	--- Sandalwood	3	0	0	0	0	0	0
1211.90.95	--- Agarwood (gaharu) chips	3	0	0	0	0	0	0
1212.94.00	-- Chicory roots	3	0	0	0	0	0	0
1212.99.00	-- Other	3	0	0	0	0	0	0
1214.10.00	- Lucerne (alfalfa) meal and pellets	3	0	0	0	0	0	0
1214.90.00	- Other	3	0	0	0	0	0	0
1301.20.00	- Gum Arabic	1	0	0	0	0	0	0
1301.90.10	-- Gum benjamin	1	0	0	0	0	0	0
1301.90.20	-- Gum damar	1	0	0	0	0	0	0
1301.90.30	-- Cannabis resins	1	0	0	0	0	0	0
1301.90.40	-- Lac	1	0	0	0	0	0	0
1301.90.90	-- Other	1	0	0	0	0	0	0
1302.11.90	--- Other	3	0	0	0	0	0	0
1302.12.00	-- Of liquorice	3	0	0	0	0	0	0
1302.13.00	-- Of hops	1	0	0	0	0	0	0
1302.19.50	--- Japan (or Chinese) lacquer (natural lacquer)	3	0	0	0	0	0	0
1302.19.90	--- Other	3	0	0	0	0	0	0
1302.20.00	- Pectic substances, pectinates and pectates	3	0	0	0	0	0	0
1302.32.00	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	3	0	0	0	0	0	0
1302.39.90	--- Other	1	0	0	0	0	0	0
1502.10.10	-- Edible	3	0	0	0	0	0	0
1502.10.90	-- Other	3	0	0	0	0	0	0
1502.90.10	-- Edible	3	0	0	0	0	0	0
1502.90.90	-- Other	3	0	0	0	0	0	0
1503.00.90	- Other	3	0	0	0	0	0	0
1505.00.10	- Lanolin	3	0	0	0	0	0	0
1505.00.90	- Other	3	0	0	0	0	0	0
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1508.10.00	- Crude oil	3	0	0	0	0	0	0
1509.10.10	-- In packings of a net weight not exceeding 30 kg	3	0	0	0	0	0	0
1509.10.90	-- Other	3	0	0	0	0	0	0
1509.90.11	--- In packings of a net weight not exceeding 30 kg	3	0	0	0	0	0	0
1509.90.19	--- Other	3	0	0	0	0	0	0
1509.90.91	--- In packings of net weight not exceeding 30 kg	3	0	0	0	0	0	0
1509.90.99	--- Other	3	0	0	0	0	0	0
1510.00.10	- Crude oil	3	0	0	0	0	0	0
1510.00.20	- Fractions of unrefined oil	3	0	0	0	0	0	0
1512.11.00	-- Crude oil	3	0	0	0	0	0	0
1512.21.00	-- Crude oil, whether or not gossypol has been removed	3	0	0	0	0	0	0
1514.11.00	-- Crude oil	3	0	0	0	0	0	0
1514.19.90	--- Other	3	0	0	0	0	0	0
1514.91.10	--- Other rape or colza oil	3	0	0	0	0	0	0
1514.99.10	--- Fractions of unrefined oil	3	0	0	0	0	0	0
1514.99.91	---- Other rape or colza oil	3	0	0	0	0	0	0
1514.99.99	---- Other	3	0	0	0	0	0	0
1515.11.00	-- Crude oil	1	0	0	0	0	0	0
1515.19.00	-- Other	1	0	0	0	0	0	0
1515.30.10	-- Crude oil	1	0	0	0	0	0	0
1515.30.90	-- Other	1	0	0	0	0	0	0
1515.50.10	-- Crude oil	3	0	0	0	0	0	0
1515.50.90	-- Other	3	0	0	0	0	0	0
1515.90.11	--- Crude oil	3	0	0	0	0	0	0
1515.90.12	--- Fractions of unrefined oil	3	0	0	0	0	0	0
1515.90.19	--- Other	3	0	0	0	0	0	0
1515.90.21	--- Crude oil	1	0	0	0	0	0	0
1515.90.22	--- Fractions of unrefined oil	1	0	0	0	0	0	0
1515.90.29	--- Other	1	0	0	0	0	0	0
1515.90.32	--- Fractions of unrefined oil	3	0	0	0	0	0	0
1515.90.39	--- Other	3	0	0	0	0	0	0
1515.90.92	--- Fractions of unrefined oil	3	0	0	0	0	0	0
1515.90.99	--- Other	3	0	0	0	0	0	0
1516.10.10	-- In packings of a net weight of 10 kg or more	1	0	0	0	0	0	0
1516.10.90	-- Other	1	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1516.20.21	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	3	0	0	0	0	0	0
1516.20.22	- - - Of linseed	3	0	0	0	0	0	0
1516.20.23	- - - Of olives	3	0	0	0	0	0	0
1516.20.29	- - - Other	3	0	0	0	0	0	0
1518.00.14	- - Ground-nut, soya-bean, palm or coconut oil	3	0	0	0	0	0	0
1518.00.15	- - Linseed oil and its fractions	3	0	0	0	0	0	0
1518.00.16	- - Olive oil and its fractions	3	0	0	0	0	0	0
1518.00.19	- - Other	3	0	0	0	0	0	0
1518.00.31	- - Of the fruit of the oil palm or of palm kernels	3	0	0	0	0	0	0
1518.00.37	- - Of cotton seeds	3	0	0	0	0	0	0
1518.00.39	- - Other	3	0	0	0	0	0	0
1521.10.00	- Vegetable waxes	3	0	0	0	0	0	0
1521.90.10	- - Beeswax and other insect waxes	3	0	0	0	0	0	0
1521.90.20	- - Spermaceti	3	0	0	0	0	0	0
1522.00.10	- Degras	3	0	0	0	0	0	0
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	1	0	0	0	0	0	0
1702.19.00	- - Other	3	0	0	0	0	0	0
1702.30.10	- - Glucose	3	0	0	0	0	0	0
1702.30.20	- - Glucose syrup	3	0	0	0	0	0	0
1702.50.00	- Chemically pure fructose	3	0	0	0	0	0	0
1702.90.11	- - - Chemically pure maltose	3	0	0	0	0	0	0
1702.90.19	- - - Other	3	0	0	0	0	0	0
1702.90.40	- - Caramel	3	0	0	0	0	0	0
1702.90.99	- - - Other	3	0	0	0	0	0	0
1704.10.00	- Chewing gum, whether or not sugar-coated	15	0	0	0	0	0	0
1704.90.91	- - - Soft, containing gelatin	15	0	0	0	0	0	0
1704.90.99	- - - Other	15	0	0	0	0	0	0
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	3	0	0	0	0	0	0
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	7	0	0	0	0	0	0
1806.20.10	- - Chocolate confectionery in blocks, slabs or bars	7	0	0	0	0	0	0
1806.20.90	- - Other	7	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1806.31.10	--- Chocolate confectionery	7	0	0	0	0	0	0
1806.31.90	--- Other	7	0	0	0	0	0	0
1806.32.10	--- Chocolate confectionery	7	0	0	0	0	0	0
1806.32.90	--- Other	7	0	0	0	0	0	0
1806.90.10	-- Chocolate confectionery in tablets or pastilles	7	0	0	0	0	0	0
1806.90.30	-- Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	3	0	0	0	0	0	0
1806.90.40	-- Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	3	0	0	0	0	0	0
1806.90.90	-- Other	7	0	0	0	0	0	0
1901.90.11	--- Medical foods	1	0	0	0	0	0	0
1901.90.19	--- Other	1	0	0	0	0	0	0
1901.90.20	-- Malt extract	1	0	0	0	0	0	0
1901.90.41	--- In powder form	3	0	0	0	0	0	0
1901.90.49	--- In other forms	3	0	0	0	0	0	0
1905.10.00	- Crispbread	15	0	0	0	0	0	0
1905.20.00	- Gingerbread and the like	15	0	0	0	0	0	0
1905.31.10	--- Not containing cocoa	15	0	0	0	0	0	0
1905.31.20	--- Containing cocoa	15	0	0	0	0	0	0
1905.32.00	-- Waffles and wafers	15	0	0	0	0	0	0
1905.40.10	-- Not containing added sugar, honey, eggs, fats, cheese or fruit	15	0	0	0	0	0	0
1905.40.90	-- Other	15	0	0	0	0	0	0
1905.90.10	-- Unsweetened teething biscuits	15	0	0	0	0	0	0
1905.90.20	-- Other unsweetened biscuits	15	0	0	0	0	0	0
1905.90.30	-- Cakes	15	0	0	0	0	0	0
1905.90.40	-- Pastries	15	0	0	0	0	0	0
1905.90.50	-- Flourless bakers' wares	15	0	0	0	0	0	0
1905.90.60	-- Empty cachets and similar products of a kind suitable for pharmaceutical use	15	0	0	0	0	0	0
1905.90.70	-- Communion wafers, sealing wafers, rice paper and similar products	15	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1905.90.80	-- Other crisp savoury food products	15	0	0	0	0	0	0
1905.90.90	-- Other	15	0	0	0	0	0	0
2002.90.20	-- Tomato powder	3	0	0	0	0	0	0
2009.12.00	-- Not frozen, of a Brix value not exceeding 20	1	0	0	0	0	0	0
2009.19.00	-- Other	1	0	0	0	0	0	0
2009.69.00	-- Other	3	0	0	0	0	0	0
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	3	0	0	0	0	0	0
2106.90.41	---- In powder form	3	0	0	0	0	0	0
2106.90.51	---- Preparations of a kind used as raw material for the manufacture of composite concentrates	1	0	0	0	0	0	0
2106.90.61	---- Of a kind used for the manufacture of alcoholic beverages, in liquid form	1	0	0	0	0	0	0
2106.90.62	---- Of a kind used for the manufacture of alcoholic beverages, in other forms	1	0	0	0	0	0	0
2106.90.80	-- Fortificant premixes	1	0	0	0	0	0	0
2106.90.98	---- Other flavouring preparations	1	0	0	0	0	0	0
2201.10.00	- Mineral waters and aerated waters	10	0	0	0	0	0	0
2201.90.10	-- Ice and snow	10	0	0	0	0	0	0
2201.90.90	-- Other	10	0	0	0	0	0	0
2202.10.10	-- Sparkling mineral waters or aerated waters, flavoured	10	0	0	0	0	0	0
2202.10.90	-- Other	10	8	7	5	3	2	0
2202.90.10	-- Flavoured UHT milk drinks	7	0	0	0	0	0	0
2202.90.20	-- Soya milk drinks	3	0	0	0	0	0	0
2202.90.30	-- Other non-aerated beverages ready for immediate consumption without dilution	10	0	0	0	0	0	0
2202.90.90	-- Other	10	0	0	0	0	0	0
2203.00.10	- Stout or porter	15	0	0	0	0	0	0
2203.00.90	- Other, including ale	15	0	0	0	0	0	0
2303.10.10	-- Of manioc (cassava) or sago	1	0	0	0	0	0	0
2303.10.90	-- Other	1	0	0	0	0	0	0
2303.30.00	- Brewing or distilling dregs and waste	1	0	0	0	0	0	0
2306.41.10	---- Of low erucic acid rape seeds	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2306.41.20	- - - Of low erucic acid colza seeds	3	0	0	0	0	0	0
2306.90.90	- - Other	3	0	0	0	0	0	0
2309.90.20	- - Premixes, feed supplements or feed additives	1	0	0	0	0	0	0
2403.19.11	- - - - Ang Hoon	3	0	0	0	0	0	0
2403.91.10	- - - Packed for retail sale	3	0	0	0	0	0	0
2403.91.90	- - - Other	3	0	0	0	0	0	0
2403.99.10	- - - Tobacco extracts and essences	3	0	0	0	0	0	0
2403.99.30	- - - Manufactured tobacco substitutes	3	0	0	0	0	0	0

ANNEX IX

REFERRED TO IN ARTICLE 3.2

SCHEDULE OF TARIFF COMMITMENTS ON AGRICULTURAL
PRODUCTS

NORWAY AND THE PHILIPPINES

ANNEX IX

REFERRED TO IN ARTICLE 3.2

SCHEDULE OF TARIFF COMMITMENTS ON AGRICULTURAL PRODUCTS

NORWAY AND THE PHILIPPINES

Section I: Schedule of Concessions of Norway on Agricultural Products Originating in the Philippines

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

1. Norway shall for the Philippines apply the import duties as set out in column 6a or 6b in the Table of this Section.
2. For originating products categorized as “PAP” (Processed Agricultural Products) in column 3 in the Table of this Section, the following provisions shall apply:
 - (a) in order to take into account the differences in the cost of the agricultural raw materials incorporated into the products identified as “PAP”, the Agreement does not preclude:
 - (i) the levying, upon import, of a duty; and
 - (ii) the application of measures adopted upon export.
 - (b) duties levied upon import, shall be based on, but shall not exceed, the difference 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 to goods originating in the Philippines categorized as “PAP”, the same concessions as those given to the European Union (EU) as of 1 January 2015. If the concessions for these goods are changed in the agreement¹ between Norway and the EU, the Philippines will be simultaneously accorded the same concessions; and
 - (d) Norway shall publish the applicable import duties for processed agricultural products on the website of the EFTA Secretariat in the English language.
3. Norway shall, based on an end-use criteria, accord duty-free market access to fish-feed and raw materials for making fish-feed originating in the Philippines.

¹ Protocol 3 to the Agreement on the European Economic Area.

4. At the time of importation, the lower duty between the MFN rate and the applicable duty set out in this Annex shall prevail.

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
01.01	Live horses, asses, mules and hinnies.						
01.01.3000	- Asses	BAP	Free		Free	Free	Free
01.01.9000	- Other	BAP	Free		Free	Free	Free
01.06	Other live animals.						
	- Mammals :						
01.06.1100	- - Primates	BAP	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)	BAP	Free		Free	Free	Free
01.06.1300	- - Camels and camelids (<i>Camelidae</i>)	BAP	Free		Free	Free	Free
01.06.1400	- - Rabbits and hares	BAP	Free		Free	Free	Free
	- - Other :						
	- - - Other :						
01.06.1992	- - - - Fur-bearing animals, not elsewhere mentioned or included	BAP	Free		Free	Free	Free
01.06.1999	- - - - Other	BAP	Free		Free	Free	Free
01.06.2000	- Reptiles (including snakes and turtles)	BAP	Free		Free	Free	Free
	- Birds :						
01.06.3100	- - Birds of prey	BAP	Free		Free	Free	Free
01.06.3200	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	BAP	Free		Free	Free	Free
01.06.3300	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	BAP	Free		Free	Free	Free
	- - Other :						
01.06.3910	- - - Pheasants	BAP		0,60	Free	Free	Free
01.06.3990	- - - Other	BAP	Free		Free	Free	Free
	- Insects :						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
01.06.4100	- - Bees	BAP	Free		Free	Free	Free
01.06.4900	- - Other	BAP	Free		Free	Free	Free
01.06.9000	- Other	BAP	Free		Free	Free	Free
02.08	Other meat and edible meat offal, fresh, chilled or frozen.						
	- Other :						
02.08.9060	- - Frogs' legs	BAP	363,0%	24,64	Free	Free	Free
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.						
	- Yogurt :						
	- - Containing fruit, nuts or berries :						
04.03.1020	- - - In powder, granules or other solid forms	PAP	453,0%	20,54	20,54	*	*
04.03.1030	- - - Other	PAP	319,0%	8,45	8,45	*	*
	- - Other :						
04.03.1091	- - - Flavoured or containing added cocoa	PAP	453,0%	20,54	20,54		3,10
	- Other :						
04.03.9001	- - Flavoured or containing added cocoa	PAP	453,0%	20,54	20,54		3,10
04.03.9002	- - Containing added fruit, nuts or berries	PAP	453,0%	20,54	20,54	*	*
05.01.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	PAP	Free		Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
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	PAP	Free		Free	Free	Free
05.02.9000	- Other	PAP	Free		Free	Free	Free
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.	BAP	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	PAP	Free		Free	Free	Free
05.05.9000	- Other	PAP	Free		Free	Free	Free
05.06	Bones and horn- cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.						
05.06.1000	- Ossein and bones treated with acid	BAP	Free		Free	Free	Free
05.06.9090	- - Other	BAP	Free		Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
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	PAP	Free		Free	Free	Free
05.07.9000	- Other	PAP	Free		Free	Free	Free
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.	PAP	Free		Free	Free	Free
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.	PAP	Free		Free	Free	Free
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.						

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1	2	3	4a	4b	5	6a	6b
05.11.1000	- Bovine semen	BAP	Free		Free	Free	Free
	- Other :						
	- - Other :						
05.11.9950	- - - Natural sponges of animal origin.	BAP	Free		Free	Free	Free
	- - - Other :						
	- - - - Other :						
05.11.9996	- - - - Semen, except of bovine animals	BAP	Free		Free	Free	Free
05.11.9997	- - - - Embryos	BAP	Free		Free	Free	Free
05.11.9998	- - - - Other	BAP	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.						
06.01.1000	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	BAP	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	BAP	0,4%	0,01 S	Free	Free	Free
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.						
	- Unrooted 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	BAP	0,5%		Free	Free	Free
	- - Cuttings for nursery or horticultural						

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1	2	3	4a	4b	5	6a	6b
	purposes, except of green plants form 15 December - 30 April :						
06.02.1021	- - - Begonia, all sorts, <i>Campanula</i> <i>isophylla</i> , <i>Euphorbia</i> <i>pulcherrima</i> , <i>Poinsettia</i> <i>pulcherrima</i> , <i>Fuchsia</i> , <i>Hibiscus</i> , <i>Kalanchoe</i> and Petunia-hanging (<i>Petunia hybrida</i> , <i>Petunia atkinsiana</i>)	BAP	51,0%	0,69 S	51,0%	25,5%	0,35 S
06.02.1024	- - - Pelargonium	BAP	51,0%	0,69 S	51,0%	43,3%	0,59 S
06.02.1029	- - - Other	BAP	51,0%	0,69 S	51,0%	Free	Free
06.02.2000	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	BAP		0,30	Free	Free	Free
	- Rhododendrons and azaleas, grafted or not :						
	- - Indoor azalea (<i>Azalea indica</i> , <i>Rhododendron</i> <i>simmsii</i> , <i>Rhododendron</i> <i>indicum</i>) :						
06.02.3011	- - - In flower	BAP	17,0%	1,87 S	17,0%	14,4%	1,58 S
	- - - Other :						
06.02.3012	- - - - from 15 November to 23 December	BAP	17,0%	1,87 S	17,0%	14,4%	1,58 S
06.02.3013	- - - - from 24 December to 14 November	BAP	17,0%	1,87 S	17,0%	14,4%	1,58 S
06.02.3090	- - Other	BAP		0,03	Free	Free	Free
	- Roses, grafted or not :						
06.02.4002	- - Stocks	BAP	64,0%	4,36 S	64,0%	54,4%	3,71 S
06.02.4003	- - Rooted cuttings, not wrapped for retail sale	BAP	64,0%	4,36 S	64,0%	54,4%	3,71 S
06.02.4004	- - Bare-root roses, without any kind of culture media, not wrapped for retail sale	BAP	64,0%	4,36 S	64,0%	54,4%	3,71 S
06.02.4008	- - Other	BAP	64,0%	4,36 S	64,0%	54,4%	3,71 S
	- Other :						

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1	2	3	4a	4b	5	6a	6b
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)	BAP	1,0%		Free	Free	Free
	- - With balled roots or other culture media :						
06.02.9021	- - - Trees and bushes other than mentioned above; <i>Dracaena</i> and palms (<i>Palmae</i>)	BAP	1,0%		Free	Free	Free
06.02.9022	- - - Perennial plants, not specified in commodity numbers 06.02.9031 - 06.02.9099	BAP	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	BAP	1,0%		Free	Free	Free
	- - - Other pot plants or bedding plants :						
	- - - - Green pot plants from 1 May to 14 December :						
06.02.9031	- - - - - <i>Condiaeum</i> , <i>Croton</i> , <i>Dieffenbacchia</i> , <i>Epipremnum</i> , <i>Scindapsus aureum</i> , <i>Hedera</i> , <i>Nephrolepis</i> , <i>Peperomia obtusifolia</i> , <i>Peperomia rotundifolia</i> , <i>Schefflera</i> , <i>Soleirolia</i> and <i>Helxine</i> , also when imported as part of mixed groups of plants	BAP	75,0%	5,11 S	75,0%	63,7%	4,34 S
06.02.9032	- - - - - <i>Asplenium</i> , <i>Begonia x rex-cultorum</i> , <i>Chlorophytum</i> , <i>Euonymus japonicus</i> , <i>Fatsia japonica</i> , <i>Aralia</i>	BAP	75,0%	5,11 S	75,0%	63,7%	4,34 S

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1	2	3	4a	4b	5	6a	6b
	<i>sieboldii</i> , <i>Ficus elastica</i> , <i>Monstera</i> , <i>Philodendron scandens</i> , <i>Radermachera</i> , <i>Stereospermum</i> , <i>Syngonium</i> and <i>X-Fatschedera</i> , also when imported as part of mixed groups of plants						
06.02.9039	- - - - Other, also when imported as part of mixed groups of plants	BAP	75,0%	5,11 S	75,0%	63,7%	4,34 S
	- - - - Pot plants or bedding plants, in flower :						
06.02.9044	- - - - <i>Achimenes</i> , <i>Aster novi-belgii</i> , <i>Calceolaria herbeohybrida</i> , <i>Capsicum annum</i> , <i>Catharanthus roseus</i> , <i>Vinca rosea</i> , <i>Dipladenia</i> , <i>Mandevilla</i> , <i>Nematanthus</i> , <i>Hypocyrta</i> , <i>Osteospermum</i> , <i>Schlumbergera</i> , <i>Senecio x hybridus</i> , <i>Cineraria</i> , <i>Sinningia speciosa</i> , <i>Gloxinia</i> , <i>Solanum</i> and <i>Streptocarpus</i> , also when imported as part of mixed groups of plants	BAP	75,0%	5,11 S	75,0%	63,7%	4,34 S
06.02.9049	- - - - Other, also when imported as part of mixed groups of plants	BAP	75,0%	5,11 S	75,0%	63,7%	4,34 S
	- - - - Rooted cuttings and young plants :						
06.02.9051	- - - - <i>Begonia</i> (all sorts), <i>Campanula isophylla</i> , <i>Chrysanthemums</i> , all sorts (except <i>Chrysanthemum maximum/Leucanthemum maximum</i>), <i>Cyclamen</i> , <i>Euphorbia pulcherrima</i> , <i>Fuchsia</i> , <i>Hibiscus</i> , <i>Kalanchoe</i> , <i>Pelargonium</i> ,	BAP	75,0%	5,11 S	75,0%	30%	2,04 S

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1	2	3	4a	4b	5	6a	6b
	Petunia-heng (<i>Petunia hybrida</i> , <i>Petunia atkinsiana</i>), Saintpaulia, <i>Scaevola</i> , and <i>Sinningia syn.</i> <i>Gloxinia</i>						
06.02.9059	- - - - Other	BAP	75,0%	5,11 S	75,0%	63,7%	4,34 S
06.02.9060	- - - - Other	BAP	75,0%	5,11 S	75,0%	Free	Free
	- - Other :						
06.02.9099	- - - Other	BAP	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	BAP		0,60	Free	Free	Free
	- - Carnations :						
06.03.1210	- - - Carnations, also in mixed bouquets etc.; flowers of commodity numbers 06.03.1110, 06.03.1310, 06.03.1410,	BAP		0,60	Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
	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						
	- - 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	BAP		0,60	Free	Free	Free
	- - Chrysanthemums :						
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	BAP		0,60	Free	Free	Free
	- - Lilies (<i>Lilium spp.</i>) :						
06.03.1520	- - - Flower and flower buds of other commodity numbers in the heading other than those mentioned in	BAP		0,60	Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
	commodity number 06.03.1510 when these are a part in mixed bouquets where the lilies give the bouquets their essential character						
	- - 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 does not give the bouquet its essential character	BAP		0,60	Free	Free	Free
	- - - 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	- - - - <i>Anemone</i> , <i>Genista</i> , <i>Mimosa</i> , <i>Ranunculus</i> and <i>Syringa</i> , also when imported as parts of mixed bouquets and similar	BAP		0,60	Free	Free	Free
06.03.1922	- - - - <i>Argyranthemum</i> <i>frutescens</i> and <i>Chrysanthemum</i> <i>frutescen</i> 1 Nov. - 30 Apr., <i>Freesia</i> 1 Dec. - 31. March and <i>Tulipa</i> 1 May - 31 May, also when imported as parts of mixed bouquets and similar	BAP		0,60	Free	Free	Free
	- - - Other :						

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1	2	3	4a	4b	5	6a	6b
06.03.1991	- - - - <i>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</i>	BAP	249,0%	4,07 S	Free	Free	Free
06.03.1998	- - - - Other, also when imported as parts of mixed bouquets and similar	BAP	249,0%	4,07 S	249,0%	Free	Free
06.03.9000	- Other	BAP		0,60	Free	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 (<i>Adiantum</i>) and <i>Asparagus</i> from 1 June to 31 October	BAP	67,0%	1,08 S	67,0%	34%	0,54 S
	- - Other :						
06.04.2092	- - - Christmas trees	BAP		0,12	Free	Free	Free
06.04.2099	- - - Other	BAP		0,12	Free	Free	Free
06.04.9000	- Other	BAP	1,2%		Free	Free	Free
07.02	Tomatoes, fresh or chilled.						
07.02.0011	- From 1 November to 9 May	BAP	Free		Free	Free	Free
	- From 10 May to 10 July :						

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1	2	3	4a	4b	5	6a	6b
07.02.0022	- - From 10 May to 31 May	BAP	142,0%	12,21	12,21	128%	11,00
07.02.0023	- - From 1 June to 10 July	BAP	142,0%	12,21	12,21	128%	11,00
07.02.0030	- From 11 July to 14 October	BAP	145,0%	8,86	8,86	123%	7,53
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.						
	- Onions and shallots :						
	- - Onions :						
	- - - From 1 September to 30 June :						
07.03.1012	- - - - Red onions	BAP	47,0%	1,09	1,09	40 %	0,93
07.03.1019	- - - - Other	BAP	47,0%	1,09	1,09	40 %	0,93
	- - - From 1 July to 31 August :						
07.03.1022	- - - - Red onions	BAP	85,0%	2,14	2,14	72 %	1,82
07.03.1029	- - - - Other	BAP	85,0%	2,14	2,14	72 %	1,82
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.						
	- Cauliflowers and headed broccoli :						
	- - Cauliflowers :						
07.04.1041	- - - From 1 December to 31 May	BAP	Free		Free	Free	Free
	- Other :						
	- - Other :						
07.04.9093	- - - Savoy cabbage from 1 December to 30 June	BAP	219,0%	9,16	9,16	186%	7,79
07.04.9094	- - - Savoy cabbage from 1 July to 30 November	BAP	219,0%	9,16	9,16	186%	7,79
07.04.9095	- - - Curly kale from 1 December to 31 July	BAP	219,0%	9,16	9,16	186%	7,79
07.04.9096	- - - Curly kale from 1 August to 30 November	BAP	219,0%	9,16	9,16	186%	7,79
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory						

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1	2	3	4a	4b	5	6a	6b
	(Cichorium spp.), fresh or chilled.						
	- Lettuce :						
	- - Cabbage lettuce (head lettuce) :						
	- - - Iceberg lettuce :						
07.05.1130	- - - - From 1 December to 28/29 February	BAP	Free		Free	Free	Free
	- - - Other :						
07.05.1170	- - - - From 1 December to 28/29 February	BAP	Free		Free	Free	Free
	- Chicory :						
	- - Witloof chicory (Cichorium intybus var. foliosum) :						
07.05.2190	- - - From 1 December to 31 March	BAP	Free		Free	Free	Free
	- - Other :						
07.05.2910	- - - From 1 April to 30 November	BAP	147,0%	10,95	10,95	125%	9,31
07.05.2990	- - - From 1 December to 31 March	BAP	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 :						
07.06.1030	- - Turnips	BAP	63,0%	3,14	Free	Free	Free
07.07	Cucumbers and gherkins, fresh or chilled.						
	- Snake cucumbers :						
07.07.0030	- - From 1 December to 9 March	BAP	Free		Free	Free	Free
07.09	Other vegetables, fresh or chilled.						
	- Asparagus :						
07.09.2090	- - From 15 November to 30 April	BAP	Free		Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
	- Fruit of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :						
	- - Sweet peppers (<i>Capsicum annuum</i> <i>var. Annuum</i>) :						
07.09.6010	- - - From 1 June to 30 November	BAP		0,24	Free	Free	Free
07.09.6020	- - - From 1 December to 31 May	BAP		0,12	Free	Free	Free
07.09.6090	- - Other	BAP	Free		Free	Free	Free
	- Spinach, New Zealand spinach and orache spinach (garden spinach) :						
	- Other :						
	- - Globe artichokes :						
07.09.9120	- - - From 1 December to 31 May	BAP	Free		Free	Free	Free
	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>) :						
07.09.9301	- - - Squash (courgettes)	BAP	203,0%	19,28	Free	Free	Free
07.09.9309	- - - Other	BAP	203,0%	19,28	Free	Free	Free
	- - Other :						
	- - - Sweet corn :						
07.09.9940	- - - - Other	BAP	Free		Free	Free	Free
07.09.9990	- - - Other	BAP	203,0%	19,28	Free	Free	Free
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.						
	- Leguminous vegetables, shelled or unshelled :						
	- - Beans (<i>Vigna</i> <i>spp.</i> , <i>Phaseolus</i> <i>spp.</i>) :						
07.10.2209	- - - Other	BAP	216,0%	12,07	0,50	8%	0,43
07.10.3000	- Spinach, New Zealand spinach and orache spinach (garden spinach)	BAP	139,0%	13,94	Free	Free	Free
	- Sweet corn :						
07.10.4010	- - For feed purpose	PAP	343,0%	1,78	1,78		1,73
07.10.4090	- - Other	PAP	Free		Free	Free	Free

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
	- Other vegetables :						
	- - Other :						
07.10.8091	- - - Carrots	BAP	219,0%	8,23	8,23	186 %	6,99
07.10.8094	- - - Headed broccoli	BAP	219,0%	8,23	Free	Free	Free
07.10.8095	- - - Sweet peppers (<i>Capsicum annuum</i> <i>var. annuum</i>)	BAP	219,0%	8,23	Free	Free	Free
07.10.8099	- - - Other	BAP	219,0%	8,23	8,23	197 %	7,40
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.						
	- Other vegetables; mixtures of vegetables :						
	- - Sweet corn :						
07.11.9011	- - - For feed purpose	PAP	343,0%	1,78	1,78		1,73
07.11.9020	- - - Other	PAP	Free		Free	Free	Free
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.						
07.12.2000	- Onions	BAP	209,0%	12,38	Free	Free	Free
	- Other vegetables; mixtures of vegetables :						
	- - Sweet Corn :						
07.12.9040	- - - Other	BAP	Free		Free	Free	Free
	- - Other :						
07.12.9091	- - - Tomatoes	BAP	209,0%	12,38	Free	Free	Free
07.12.9092	- - - Carrots	BAP	209,0%	12,38	Free	Free	Free
07.12.9099	- - - Other, including mixtures of vegetables	BAP	209,0%	12,38	Free	Free	Free
07.13	Dried leguminous vegetables, shelled,						

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1	2	3	4a	4b	5	6a	6b
	whether or not skinned or split.						
	- Peas (<i>Pisum sativum</i>) :						
07.13.1009	- - Other	BAP	260,0%	2,51	Free	Free	Free
	- Chickpeas (garbanzos) :						
07.13.2090	- - Other	BAP	Free		Free	Free	Free
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :						
07.13.3100	- - Beans of the species <i>Vigna mungo</i> (L.) Heeper or <i>Vigna radiata</i> (L.) Wilczek	BAP	260,0%	2,51	Free	Free	Free
07.13.3200	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>)	BAP	260,0%	2,51	Free	Free	Free
07.13.3300	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>)	BAP	260,0%	2,51	Free	Free	Free
07.13.3400	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	BAP	260,0%	2,51	Free	Free	Free
07.13.3500	- - Cow peas (<i>Vigna unguiculata</i>)	BAP	260,0%	2,51	Free	Free	Free
07.13.3900	- - Other	BAP	260,0%	2,51	Free	Free	Free
	- Lentils :						
07.13.4090	- - Other	BAP	Free		Free	Free	Free
	- Broad beans (<i>Vicia faba</i> var. major) and horse beans (<i>Vicia faba</i> var. equina and <i>Vicia faba</i> var. minor) :						
07.13.5090	- - Other	BAP	Free		Free	Free	Free
07.13.6000	- Pigeon peas (<i>Cajanus cajan</i>)	BAP	260,0%	2,51	Free	Free	Free
07.13.9000	- Other	BAP	260,0%	2,51	Free	Free	Free
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or						

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1	2	3	4a	4b	5	6a	6b
	not sliced or in the form of pellets; sago pith.						
	- Manioc (cassava) :						
07.14.1010	- - For feed purpose	BAP	318,0%	1,74	1,74	285 %	1,56
07.14.1090	- - Other	BAP		0,04	Free	Free	Free
	- Sweet potatoes :						
07.14.3000	- Yams (<i>Dioscorea spp.</i>)	BAP	318,0%	1,74	1,74	285 %	1,56
08.01	Coconuts, Brazil nuts and cashew nuts, fresh, dried, whether or not shelled or peeled.						
	- Coconuts :						
08.01.1100	- - Desiccated	BAP	Free		Free	Free	Free
08.01.1200	- - In the inner shell (endocarp)	BAP	Free		Free	Free	Free
08.01.1900	- - Other	BAP	Free		Free	Free	Free
	- Brazil nuts :						
08.01.2100	- - In shell	BAP	Free		Free	Free	Free
08.01.2200	- - Shelled	BAP	Free		Free	Free	Free
	- Cashew nuts :						
08.01.3100	- - In shell	BAP	Free		Free	Free	Free
08.01.3200	- - Shelled	BAP	Free		Free	Free	Free
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.						
	- Almonds :						
08.02.1100	- - In shell	BAP		0,01	Free	Free	Free
08.02.1200	- - Shelled	BAP		0,01	Free	Free	Free
	- Hazelnuts or filberts (<i>Corylus spp.</i>) :						
08.02.2100	- - In shell	BAP		0,01	Free	Free	Free
08.02.2200	- - Shelled	BAP		0,01	Free	Free	Free
	- Walnuts :						
08.02.3100	- - In shell	BAP		0,05	Free	Free	Free
08.02.3200	- - Shelled	BAP		0,05	Free	Free	Free
	- Chestnuts (<i>Castanea spp.</i>) :						

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1	2	3	4a	4b	5	6a	6b
08.02.4100	- - In shell	BAP		2,00 H	Free	Free	Free
08.02.4200	- - Shelled	BAP		2,00 H	Free	Free	Free
	- Pistachios :						
08.02.5100	- - In shell	BAP		0,24	Free	Free	Free
08.02.5200	- - Shelled	BAP		0,24	Free	Free	Free
	- Macadamia nuts :						
08.02.6100	- - In shell	BAP		0,24	Free	Free	Free
08.02.6200	- - Shelled	BAP		0,24	Free	Free	Free
08.02.7000	- Kola nuts (<i>Cola spp.</i>)	BAP		0,24	Free	Free	Free
08.02.8000	- Areca nuts	BAP		0,24	Free	Free	Free
	- Other :						
08.02.9010	- - Pecans	BAP		0,03	Free	Free	Free
	- - Other :						
08.02.9091	- - - Pine nut kernels	BAP		0,24	Free	Free	Free
08.02.9099	- - - Other	BAP		0,24	Free	Free	Free
08.03	Bananas, including plantains, fresh or dried.						
08.03.1000	- Plantains	BAP	Free		Free	Free	Free
08.03.9000	- Other	BAP	Free		Free	Free	Free
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.						
08.04.1000	- Dates	BAP		0,03	Free	Free	Free
	- Figs :						
08.04.2010	- - Fresh	BAP		0,09	Free	Free	Free
08.04.2090	- - Other	BAP		0,01	Free	Free	Free
08.04.3000	- Pineapples	BAP	Free		Free	Free	Free
08.04.4000	- Avocados	BAP		0,04	Free	Free	Free
08.04.5001	- - Guavas	BAP		0,04	Free	Free	Free
08.04.5002	- - Mangoes	BAP		0,04	Free	Free	Free
08.04.5003	- - Mangosteens	BAP		0,04	Free	Free	Free
08.05	Citrus fruit, fresh or dried.						
08.05.1090	- - Other	BAP		0,40 H	Free	Free	Free
08.05.2090	- - Other	BAP		0,40 H	Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
	- Grapefruit, including pomelos :						
08.05.4090	- - Other	BAP		0,40 H	Free	Free	Free
	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>) :						
	- - Other :						
08.05.5020	- - - Lemons	BAP	Free		Free	Free	Free
08.05.5030	- - - Limes	BAP		0,40 H	Free	Free	Free
	- Other :						
08.05.9090	- - Other	BAP		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	BAP		0,40 H	Free	Free	Free
08.06.1019	- - - Other	BAP		0,40 H	Free	Free	Free
	- - From 1 March to 31 July :						
08.06.1091	- - - Table grapes	BAP		0,20 H	Free	Free	Free
08.06.1099	- - - Other	BAP		0,20 H	Free	Free	Free
08.06.2000	- Dried	BAP	Free		Free	Free	Free
08.07	Melons (including watermelons) and papaws (papayas), fresh.						
	- Melons (including watermelons) :						
08.07.1100	- - Watermelons	BAP	Free		Free	Free	Free
08.07.1900	- - Other	BAP	Free		Free	Free	Free
08.07.2000	- Papaws (papayas)	BAP		0,12	Free	Free	Free
08.08	Apples, pears and quinces, fresh.						
	- Apples :						
08.08.1022	- - From 1 December to 30 April	BAP		0,03	Free	Free	Free
	- Pears :						
08.08.3010	- - From 1 December to 10 August	BAP		0,02	Free	Free	Free
08.08.4000	- Quinces	BAP		0,09	Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.						
	- Apricots :						
08.09.1010	- - From 16 May to 15 August	BAP		0,06	Free	Free	Free
08.09.1090	- - From 16 August to 15 May	BAP		0,24	Free	Free	Free
	- Peaches, including nectarines :						
	- - Peaches :						
08.09.3010	- - - From 16 May to 15 August	BAP		0,12	Free	Free	Free
08.09.3020	- - - From 16 August to 15 May	BAP		0,24	Free	Free	Free
	- - Nectarines :						
08.09.3030	- - - From 16 May to 15 August	BAP		0,12	Free	Free	Free
08.09.3090	- - - From 16 August to 15 May	BAP		0,24	Free	Free	Free
	- Plums and sloes :						
	- - Plums :						
08.09.4010	- - - From 15 April to 30 June	BAP		0,15	Free	Free	Free
08.09.4021	- - - From 1 July to 20 August	BAP		0,36	Free	Free	Free
08.09.4041	- - - From 11 October to 31 October	BAP		0,72	Free	Free	Free
08.09.4051	- - - From 1 November to 14 April	BAP		0,36	Free	Free	Free
08.09.4060	- - Sloes	BAP		0,18	Free	Free	Free
08.10	Other fruit, fresh.						
	- Strawberries :						
08.10.1011	- - From 15 April to 8 June	BAP		0,18	Free	Free	Free
08.10.1030	- - From 1 November to 31 March	BAP	100,0%	13,29	Free	Free	Free
08.10.1040	- - From 1 April to 14 April	BAP		0,36	Free	Free	Free
	- Raspberries, blackberries, mulberries and loganberries :						
08.10.2090	- - Other	BAP		0,09	Free	Free	Free
	- Cranberries, bilberries and other						

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1	2	3	4a	4b	5	6a	6b
	fruits of the genus <i>Vaccinium</i> :						
08.10.4010	- - Cowberries	BAP	Free		Free	Free	Free
08.10.4090	- - Other	BAP		0,09	Free	Free	Free
08.10.5000	- Kiwifruit	BAP		0,06	Free	Free	Free
08.10.6000	- Durians	BAP		0,06	Free	Free	Free
08.10.7000	- Persimmons	BAP		0,06	Free	Free	Free
	- Other :						
08.10.9010	- - Cloudberries	BAP	Free		Free	Free	Free
08.10.9090	- - Other	BAP		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.						
08.11.1000	- Strawberries	BAP	128,0%	8,59	8,59	109 %	7,30
	- Other :						
08.11.9008	- - Other	BAP	128,0%	8,59	8,59	112 %	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.						
	- Other :						
08.12.9010	- - Citrus fruit	BAP	Free		Free	Free	Free
08.12.9020	- - Apricots and peaches	BAP	Free		Free	Free	Free
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.						

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1	2	3	4a	4b	5	6a	6b
08.13.1000	- Apricots	BAP		0,12	Free	Free	Free
08.13.2000	- Prunes	BAP	Free		Free	Free	Free
08.13.4002	- - Other fruit	BAP	188,0%	4,83	Free	Free	Free
08.13.5010	- - Consisting essentially of nuts of heading 08.02	BAP		0,02	Free	Free	Free
	- - Other :						
08.13.5091	- - - Mixtures exclusively of nuts of heading 08.01 or of nuts of headings 08.01 and 08.02	BAP	188,0%	4,83	Free	Free	Free
08.13.5092	- - - Mixtures of fruit, consisting of fruit of heading 08.01 - 08.06	BAP	188,0%	4,83	Free	Free	Free
08.13.5099	- - - Other mixtures	BAP	188,0%	4,83	Free	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.	BAP	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	PAP	Free		Free	Free	Free
09.01.1200	- - Decaffeinated	PAP	Free		Free	Free	Free
	- Coffee, roasted :						
09.01.2100	- - Not decaffeinated	PAP		0,43	Free	Free	Free
09.01.2200	- - Decaffeinated	PAP		0,43	Free	Free	Free
09.01.9000	- Other	PAP		0,15	Free	Free	Free
09.02	Tea, whether or not flavoured.						
09.02.1000	- Green tea (not fermented) in	PAP	Free		Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
	immediate packings of a content not exceeding 3 kg						
09.02.2000	- Other green tea (not fermented)	PAP	Free		Free	Free	Free
09.02.3000	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	PAP	Free		Free	Free	Free
09.02.4000	- Other black tea (fermented) and other partly fermented tea	PAP	Free		Free	Free	Free
09.03.0000	Maté	BAP	4,5%		Free	Free	Free
09.04	Pepper of the genus <i>Piper</i>; Dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.						
	- Pepper :						
09.04.1100	- - Neither crushed nor ground	BAP	Free		Free	Free	Free
09.04.1200	- - Crushed or ground	BAP	Free		Free	Free	Free
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :						
09.04.2100	- - Dried, neither crushed nor ground	BAP	Free		Free	Free	Free
09.04.2200	- - Crushed or ground	BAP	Free		Free	Free	Free
09.05	Vanilla.						
09.05.1000	- Neither crushed nor ground	BAP	Free		Free	Free	Free
09.05.2000	- Crushed or ground	BAP	Free		Free	Free	Free
09.06	Cinnamon and cinnamon-tree flowers.						
	- Neither crushed nor ground :						
09.06.1100	- - Cinnamon (<i>Cinnamomum zeylanicum Blume</i>)	BAP	Free		Free	Free	Free
09.06.1900	- - Other	BAP	Free		Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
09.06.2000	- Crushed or ground	BAP	Free		Free	Free	Free
09.07	Cloves (whole fruit, cloves and stems).						
09.07.1000	- Neither crushed nor ground	BAP	Free		Free	Free	Free
09.07.2000	- Crushed or ground	BAP	Free		Free	Free	Free
09.08	Nutmeg, mace and cardamoms.						
	- Nutmeg :						
09.08.1100	- - Neither crushed nor ground	BAP	Free		Free	Free	Free
09.08.1200	- - Crushed or ground	BAP	Free		Free	Free	Free
	- Mace :						
09.08.2100	- - Neither crushed nor ground	BAP	Free		Free	Free	Free
09.08.2200	- - Crushed or ground	BAP	Free		Free	Free	Free
	- Cardamoms :						
09.08.3100	- - Neither crushed nor ground	BAP	Free		Free	Free	Free
09.08.3200	- - Crushed or ground	BAP	Free		Free	Free	Free
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.						
	- Ginger :						
09.10.1100	- - Neither crushed nor ground	BAP	Free		Free	Free	Free
09.10.1200	- - Crushed or ground	BAP	Free		Free	Free	Free
09.10.2000	- Saffron	BAP	Free		Free	Free	Free
	- Other spices :						
	- - Mixtures referred to in note 1 (b) to this Chapter :						
09.10.9101	- - - Curry	BAP	Free		Free	Free	Free
09.10.9109	- - - Other	BAP		0,15	Free	Free	Free
09.10.9900	- - Other	BAP		Free	Free	Free	Free
10.05	Maize (corn).						
10.05.1000	- Seed	BAP	Free		Free	Free	Free
	- Other :						

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1	2	3	4a	4b	5	6a	6b
10.05.9010	- - For feed purpose	BAP	343,0%	1,78	1,78	308 %	1,60
10.05.9090	- - Other	BAP	Free		Free	Free	Free
10.06	Rice.						
	- Rice in the husk (paddy or rough) :						
10.06.1090	- - Other	BAP	Free		Free	Free	Free
	- Husked (brown) rice :						
10.06.2090	- - Other	BAP	Free		Free	Free	Free
	- Semi-milled or wholly milled rice, whether or not polished or glazed :						
10.06.3080	- - Other	BAP		0,04	Free	Free	Free
10.07	Grain sorghum.						
10.07.1000	- Seed	BAP	Free		Free	Free	Free
	- Other :						
10.07.9090	- - Other	BAP	Free		Free	Free	Free
10.08	Buckwheat, millet and canary seeds; other cereals.						
	- Buckwheat :						
10.08.1090	- - Other	BAP	Free		Free	Free	Free
	- Millet :						
10.08.2100	- - Seed	BAP	Free		Free	Free	Free
	- - Other :						
10.08.2990	- - - Other	BAP	Free		Free	Free	Free
11.02	Cereal flours other than of wheat or meslin.						
	- Maize (corn) flour :						
11.02.2090	- - Other	BAP	Free		Free	Free	Free
	- Other :						
	- - Buckwheat or rice flour :						
11.02.9002	- - - Other	BAP	370,0%	3,30	Free	Free	Free
11.03	Cereal groats, meal and pellets.						
	- Groats and meal :						
	- - Of maize (corn) :						

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1	2	3	4a	4b	5	6a	6b
11.03.1390	- - - Other	BAP	Free		Free	Free	Free
	- - Of other cereals :						
	- - - Of rice :						
11.03.1920	- - - - Other	BAP	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	BAP	Free		Free	Free	Free
	- - Of other cereals :						
	- - - Of buckwheat :						
11.04.2902	- - - - Other	BAP	338,0%	3,50	Free	Free	Free
	- - - Of millet :						
11.04.2904	- - - - Other	BAP	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.						
11.06.2000	- Of sago or of roots or tubers of heading 07.14	BAP	249,0%	2,00	2,00	224 %	1,80
	- Of the products of Chapter 8 :						
11.06.3010	- - For feed purpose	BAP	249,0%	2,00	2,00	224 %	1,80
11.06.3090	- - Other	BAP		0,04	Free	Free	Free
11.07	Malt, whether or not roasted.						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
	- Not roasted :						
11.07.1090	- - Other	BAP	Free		Free	Free	Free
	- Roasted :						
11.07.2090	- - Other	BAP	Free		Free	Free	Free
11.09	Wheat gluten, whether or not dried.						
11.09.0090	- Other	BAP	1,5%		Free	Free	Free
12.01	Soya beans, whether or not broken.						
12.01.1000	- Seed	BAP	Free		Free	Free	Free
	- Other :						
12.01.9090	- - Other	BAP	Free		Free	Free	Free
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.						
12.02.3000	- Seed	BAP	Free		Free	Free	Free
	- Other :						
	- - In shell :						
12.02.4190	- - - Other	BAP	Free		Free	Free	Free
	- - Shelled, whether or not broken :						
12.02.4290	- - - Other	BAP	Free		Free	Free	Free
12.03	Copra.						
12.03.0010	- For feed purpose	BAP	268,0%	3,41	3,41	240 %	3,06
12.03.0090	- Other	BAP	Free		Free	Free	Free
12.04	Linseed, whether or not broken.						
12.04.0090	- Other	BAP	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	BAP	Free		Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
	- Other :						
12.05.9090	- - Other	BAP	Free		Free	Free	Free
12.06	Sunflower seeds, whether or not broken.						
12.06.0090	- Other	BAP	Free		Free	Free	Free
12.07	Other oil seeds and oleaginous fruits, whether or not broken.						
	- Palm nuts and kernels :						
12.07.1090	- - Other	BAP	Free		Free	Free	Free
	- Cotton seeds :						
12.07.2100	- - Seed	BAP	Free		Free	Free	Free
	- - Other :						
12.07.2990	- - - Other	BAP	Free		Free	Free	Free
	- Castor oil seeds :						
12.07.3090	- - Other	BAP	Free		Free	Free	Free
	- Sesamum seeds :						
12.07.4090	- - Other	BAP	Free		Free	Free	Free
	- Safflower (<i>Carthamus tinctorius</i>) seeds :						
12.07.6090	- - Other	BAP	Free		Free	Free	Free
	- Castor oil seeds :						
12.07.7090	- - Other	BAP	Free		Free	Free	Free
	- Other :						
	- - Poppy seeds :						
12.07.9190	- - - Other	BAP	Free		Free	Free	Free
	- - Other :						
12.07.9990	- - - Other	BAP	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	BAP	Free		Free	Free	Free
	- Other :						
12.08.9090	- - Other	BAP	Free		Free	Free	Free

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
12.09	Seeds, fruit and spores, of a kind used for sowing.						
12.09.3000	- Seeds of herbaceous plants cultivated principally for their flowers	BAP	Free		Free	Free	Free
	- Other :						
12.09.9900	- - Other	BAP	Free		Free	Free	Free
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	BAP	Free		Free	Free	Free
12.11.3000	- Coca leaf	BAP	Free		Free	Free	Free
12.11.4000	- Poppy straw	BAP	Free		Free	Free	Free
12.11.9000	- Other	BAP	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 <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.						
	- Seaweeds and other algae :						
	- - Fit for human consumption :						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
12.12.2110	- - - For feed purpose	BAP	423,0%	1,34	1,34	379 %	1,20
12.12.2190	- - - Other	BAP	Free		Free	Free	Free
	- - Other :						
12.12.2910	- - - For feed purpose	BAP	423,0%	1,34	1,34	379 %	1,20
12.12.2990	- - - Other	BAP	Free		Free	Free	Free
	- Other :						
	- - Sugar beet :						
12.12.9190	- - - Other	BAP	Free		Free	Free	Free
	- - Locust beans (carob) :						
12.12.9290	- - - Other	BAP	Free		Free	Free	Free
	- - Sugar cane :						
12.12.9390	- - - Other	BAP	Free		Free	Free	Free
12.12.9400	- - Chicory roots	BAP	Free		Free	Free	Free
12.12.9900	- - Other	BAP	Free		Free	Free	Free
13.01	Lac; natural gums, resins, gum- resins and oleoresins (for example, balsams).						
13.01.2000	- Gum Arabic	BAP	Free		Free	Free	Free
13.01.9000	- Other	BAP	Free		Free	Free	Free
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar- agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.						
	- Vegetable saps and extracts :						
13.02.1100	- - Opium	BAP	4,5%		Free	Free	Free
13.02.1200	- - Of liquorice	PAP	Free		Free	Free	Free
13.02.1300	- - Of hops	PAP	4,5%		Free	Free	Free
	- - Other :						
13.02.1903	- - - Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	PAP	3,0%		3,0%	Free	Free

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1	2	3	4a	4b	5	6a	6b
13.02.1905	- - - Of aloes, Quassia amara, manna, pyrethrum or of the roots of plants containing rotenone; vanilla oleoresin	PAP	3,0%		Free	Free	Free
13.02.1909	- - - Other	PAP	3,0%		3,0%	Free	Free
13.02.2000	- Pectic substances, pectinates and pectates	PAP	Free		Free	Free	Free
	- Mucilages and thickeners, whether or not modified, derived from vegetable products :						
13.02.3100	- - Agar-Agar	PAP	4,5%		Free	Free	Free
13.02.3200	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seed or guar seed	PAP	Free		Free	Free	Free
	- - Other :						
13.02.3901	- - - Modified	PAP	3,0%		Free	Free	Free
13.02.3909	- - - Other	PAP	3,0%		Free	Free	Free
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).						
14.01.1000	- Bamboos	PAP	Free		Free	Free	Free
14.01.2000	- Rattans	PAP	Free		Free	Free	Free
14.01.9000	- Other	PAP	Free		Free	Free	Free
14.04	Vegetable products not elsewhere specified or included.						
14.04.2000	- Cotton linters	PAP	Free		Free	Free	Free
14.04.9000	- Other	PAP	Free		Free	Free	Free
15.07	Soya-bean oil and its fractions, whether or not						

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1	2	3	4a	4b	5	6a	6b
	refined, but not chemically modified.						
	- Other:						
15.07.9090	- - Other	BAP	14,4%		14,4%	Free	Free
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.						
	- Virgin :						
15.09.1090	- - Other	BAP	Free		Free	Free	Free
	- Other :						
15.09.9090	- - Other	BAP	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	BAP	Free		Free	Free	Free
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.						
	- Crude oil :						
15.11.1090	- - Other	BAP	Free		Free	Free	Free
	- Other :						
	- - Other :						
15.11.9099	- - - Other	BAP	Free		Free	Free	Free
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.						

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1	2	3	4a	4b	5	6a	6b
	- Coconut (copra) oil and its fractions :						
	-- Crude oil :						
15.13.1110	--- For feed purpose	BAP	176,0%	4,88	4,88	158 %	4,39
15.13.1190	--- Other	BAP		0,03	Free	Free	Free
	-- Other :						
	--- Other :						
15.13.1920	---- Solid fractions	BAP	14,4%		14,4%	Free	Free
15.13.1999	---- Other	BAP	12,7%		12,7%	Free	Free
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined but not chemically modified.						
	- Linseed oil and its fractions :						
	-- Crude oil :						
15.15.1190	--- Other	BAP		0,05	Free	Free	Free
	- Castor oil and its fractions :						
15.15.3090	-- Other	BAP	Free		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	BAP	Free		Free	Free	Free
15.15.9032	-- Jojoba oil and its fractions, not for feed purpose	BAP	Free		Free	Free	Free
	-- Other :						
	--- Other :						
15.15.9080	---- Solid fractions	BAP	14,4%		14,4%	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						

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1	2	3	4a	4b	5	6a	6b
	refined, but not further prepared.						
	- Vegetable fats and oils and their fractions :						
15.16.2011	- - For feed purpose	BAP	170,0%	3,91	3,91	153 %	3,51
	- - Other :						
15.16.2020	- - - Hydrogenated castor oil	PAP	Free		Free	Free	Free
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.						
	- Margarine, excluding liquid margarine :						
	- - Other :						
	- - - Animal :						
15.17.1021	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	PAP	21,2%		21,2%	14,5%	
15.17.1029	- - - - Other	BAP	21,2%		21,2%	15,0 %	
	- - - Vegetable :						
15.17.1031	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	PAP	21,2%		21,2%	14,5%	
	- Other :						
	- - Other :						
	- - - Liquid margarine :						
15.17.9032	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	PAP	25,5%		25,5%	14,5%	
	- - - Edible liquid mixtures of animal and vegetable oils						

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1	2	3	4a	4b	5	6a	6b
	consisting essentially of vegetable oils :						
15.17.9041	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	PAP	12,7%		12,7%	10,2%	
	- - - Other :						
15.17.9091	- - - - Containing more than 10 % but not more than 15 % by weight of milk fats	PAP		0,02	Free	Free	Free
15.17.9097	- - - - Edible mixtures or preparations of a kind used as mould release preparations, n.e.s.i.	PAP		0,02	Free	Free	Free
15.17.9098	- - - - Other	BAP		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.						
	- Other :						
15.18.0021	- - Tung oil and other similar wood oils; oiticica oil	BAP	Free		Free	Free	Free
15.18.0051	- - Linoxyn	PAP	12,7%		12,7%	Free	Free

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1	2	3	4a	4b	5	6a	6b
15.20	Glycerol, crude; glycerol waters and glycerol lyes.						
15.20.0010	- For feed purpose	PAP	170,0%	3,91	3,91		3,79
15.20.0090	- Other	PAP	Free		Free	Free	Free
15.21	Vegetable waxes (other than triglycerides), beeswax other insect waxes and spermaceti, whether or not refined or coloured.						
15.21.1000	- Vegetable waxes	PAP	Free		Free	Free	Free
15.21.9000	- Other	PAP	Free		Free	Free	Free
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.						
15.22.0011	- For feed purpose	PAP	170,0%	3,91	3,91		3,79
	- Other :						
15.22.0020	- - Degras	PAP	Free		Free	Free	Free
15.22.0099	- - Other	PAP	Free		Free	Free	Free
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.						
	- Raw sugar not containing added flavouring or colouring matter :						
	- - Cane sugar specified in Subheading Note 2 to this Chapter :						
17.01.1390	- - - Other	BAP		0,03	Free	Free	Free
	- - Other cane sugar :						
17.01.1410	- - - For feed purpose	BAP	82,0%	1,41	1,41	73 %	1,26
17.01.1490	- - - Other	BAP		0,03	Free	Free	Free
	- Other :						
	- - Containing added flavouring or colouring matter :						
17.01.9110	- - - For feed purpose	BAP	82,0%	1,41	1,41	73 %	1,26

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1	2	3	4a	4b	5	6a	6b
17.01.9190	- - - Other	BAP		0,03	Free	Free	Free
	- - Other :						
	- - - Other :						
17.01.9991	- - - - In lumps or powdered	BAP		0,03	Free	Free	Free
	- - - - Other sugar :						
17.01.9995	- - - - - In retail sale packages of a weight not exceeding 24 kg	BAP		0,03	Free	Free	Free
17.01.9999	- - - - - Other (in bulk or whole sale packages)	BAP		0,03	Free	Free	Free
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrops 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 :						
17.02.1190	- - - Other	BAP	Free		Free	Free	Free
	- - Other :						
17.02.1990	- - - Other	BAP	Free		Free	Free	Free
	- Maple sugar and maple syrup :						
17.02.2090	- - Other	BAP	Free		Free	Free	Free
	- Chemically pure fructose :						
17.02.5010	- - For feed purpose	PAP	82,0%	1,41	1,41		1,37
17.02.5090	- - Other	PAP	Free		Free	Free	Free
	- Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of						

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1	2	3	4a	4b	5	6a	6b
	fructose, excluding invert sugar :						
17.02.6090	- - Other	BAP	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 :						
	- - - Other :						
17.02.9022	- - - - Chemically pure maltose	PAP	82,0%	1,41	1,41		1,37
	- - Other :						
17.02.9099	- - - Other	PAP	Free		Free	Free	Free
17.03	Molasses resulting from the extraction or refining of sugar.						
	- Cane molasses :						
17.03.1090	- - Other	BAP	Free		Free	Free	Free
	- Other :						
17.03.9090	- - Other	BAP	Free		Free	Free	Free
17.04	Sugar confectionary (including white chocolate), not containing cocoa.						
17.04.1000	- Chewing gum, whether or not sugar-coated	PAP	7,0%	2,02	2,02		0,79
	- Other :						
17.04.9010	- - Marzipan	PAP	10,0%	1,44	1,44	2,4%	0,35
	- - Other :						
17.04.9091	- - - Caramels (including toffees and similar sweets)	PAP	48,0%	6,71	6,71		2,18
17.04.9092	- - - Pastilles, sweets and drops	PAP	48,0%	6,71	6,71	*	*
17.04.9099	- - - Other	PAP	48,0%	6,71	6,71	*	*
18.01.0000	Cocoa beans, whole or broken, raw or roasted.	BAP	Free		Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
18.02.0000	Cocoa shells, husks, skins and other cocoa waste.	BAP	Free		Free	Free	Free
18.03	Cocoa paste, whether or not defatted.						
18.03.1000	- Not defatted	PAP	Free		Free	Free	Free
18.03.2000	- Wholly or partly defatted	PAP	Free		Free	Free	Free
18.04.0000	Cocoa butter, fat and oil.	PAP	Free		Free	Free	Free
18.05.0000	Cocoa powder, not containing added sugar or other sweetening matter.	PAP		0,08	Free	Free	Free
18.06	Chocolate and other food preparations containing cocoa.						
18.06.1000	- Cocoa powder, containing added sugar or other sweetening matter	PAP	17,0%	2,72	2,72	Free	Free
	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg :						
	- - Ice-cream powders or table cream powders :						
18.06.2011	- - - Ice-cream powders	PAP	474,0%	22,58	22,58		11,55
18.06.2012	- - - Table cream powders	PAP	474,0%	22,58	22,58	*	*
18.06.2090	- - Other	PAP	474,0%	22,58	22,58	*	*
	- Other, in blocks, slabs or bars :						
18.06.3100	- - Filled	PAP	50,0%	7,69	7,69	*	*
18.06.3200	- - Not filled	PAP	50,0%	7,69	7,69	*	*
	- Other :						
18.06.9010	- - Other chocolate, including sugar	PAP	50,0%	7,69	7,69	*	*

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1	2	3	4a	4b	5	6a	6b
	confectionary containing cocoa						
	- - Ice-cream powders or table cream powders :						
18.06.9021	- - - Ice-cream powders	PAP	474,0%	22,58	22,58		11,55
18.06.9022	- - - Table cream powders	PAP	474,0%	22,58	22,58	*	*
18.06.9090	- - Other edible preparations	PAP	474,0%	22,58	22,58	*	*
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	PAP	224,0%	24,67	24,67		5,10
19.01.1090	- - Other	PAP	137,0%	15,09	15,09	*	*
	- 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	PAP	90,0%	9,47	9,47		2,27
	- - Other :						

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1	2	3	4a	4b	5	6a	6b
19.01.2091	- - - Cake mixes in containers of a net content of 2 kg or more	PAP	90,0%	9,47	9,47		2,27
19.01.2092	- - - Doughs, whether or not shaped, but excluding products of subheading 19.01.2097	PAP	90,0%	9,47	9,47		1,49
	- - - Other :						
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	PAP	90,0%	9,47	9,47	*	*
19.01.2098	- - - - Other	PAP	90,0%	9,47	9,47	*	*
	- Other :						
19.01.9010	- - Malt extract	PAP	412,0%	4,02	4,02	Free	Free
	- - Other :						
19.01.9091	- - - Cheese substitutes ("cheese analogue"), e.g. products based on milk where the milk fat wholly or partly is replaced by vegetable fats or oils	PAP	224,0%	24,67	24,67	*	*
19.01.9098	- - - Other	PAP	224,0%	24,67	24,67	*	*
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 :						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
19.02.1100	- - Containing eggs	PAP	211,0%	11,01	11,01		2,33
19.02.1900	- - Other	PAP	211,0%	11,01	11,01		1,39
	- Stuffed pasta, whether or not cooked or otherwise prepared :						
	- - Other :						
19.02.2091	- - - Cooked	PAP	354,0%	27,43	27,43	*	*
19.02.2099	- - - Other	PAP	354,0%	27,43	27,43	*	*
	- Other pasta :						
19.02.3001	- - Cooked	PAP	354,0%	27,43	27,43	*	*
19.02.3009	- - Other	PAP	354,0%	27,43	27,43	*	*
19.02.4000	- Couscous	PAP	211,0%	11,01	11,01		1,39
19.03.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	PAP	255,0%	7,65	7,65		4,41
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, grains and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.						
	- Prepared foods obtained by the swelling or roasting of cereals or cereal products :						
19.04.1010	- - "Corn flakes"	PAP		0,12	Free	Free	Free
	- - Other :						
19.04.1091	- - - Pop Corn	PAP	33,0%	5,18	5,18	Free	Free
	- - - Other :						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
19.04.1092	- - - - For feed purpose	PAP	33,0%	5,18	5,18		1,73
19.04.1098	- - - - Other	PAP	33,0%	5,18	5,18	Free	Free
	- 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	PAP	288,0%	34,92	34,92	*	*
19.04.2090	- - Other	PAP	33,0%	5,18	5,18	*	*
19.04.3000	- Bulgur wheat	PAP	385,0%	28,81	28,81	*	*
	- Other :						
	- - Pre-cooked rice not containing any added ingredients :						
19.04.9010	- - - For feed purpose	PAP	318,0%	1,74	1,74		1,11
19.04.9020	- - - Other	PAP	9,0%		9,0%	Free	Free
19.04.9090	- - Other	PAP	385,0%	28,81	28,81	*	*
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	PAP	57,0%	6,08	6,08		2,33
19.05.2000	- Gingerbread and the like	PAP	24,0%	2,42	2,42		0,75
	- Sweet biscuits; waffles and wafers :						
19.05.3100	- - Sweet biscuits	PAP	48,0%	7,62	7,62	*	*
19.05.3200	- - Waffles and wafers	PAP	48,0%	7,62	7,62		1,71
19.05.4000	- Rusks, toasted bread and similar toasted products	PAP	285,0%	29,35	29,35		1,91
	- Other :						
	- - Pizza :						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
19.05.9010	- - - Containing sausage, meat or edible meat offals	PAP	285,0%	29,35	29,35		5,76
	- - - Other, including pizza bases :						
19.05.9021	- - - - Not containing sausage, meat or edible meat offals	PAP	99,0%	10,26	10,26	*	*
19.05.9022	- - - - Pizza bases	PAP	99,0%	10,26	10,26		1,39
	- - 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	PAP	99,0%	10,26	10,26	*	*
19.05.9032	- - - Thin wafer crispbread	PAP	99,0%	10,26	10,26		2,75
19.05.9033	- - - Danish pastry (including pastry sticks)	PAP	99,0%	10,26	10,26		1,49
19.05.9034	- - - Biscuits, including "pretzels" and savoury and salted biscuits	PAP	99,0%	10,26	10,26	*	*
	- - 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	PAP	285,0%	29,35	29,35	*	*
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	PAP	285,0%	29,35	29,35	*	*
19.05.9093	- - - Crisp savoury food products made from a dough (for example, tortilla chips, potato snacks in various shapes), not elsewhere	PAP	285,0%	29,35	29,35	*	*

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1	2	3	4a	4b	5	6a	6b
	specified or included						
19.05.9098	- - - Other	PAP	285,0%	29,35	29,35	*	*
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	BAP	223,0%	12,92	12,92	190 %	10,98
20.01.1009	- - Other	BAP	223,0%	12,92	12,92	190 %	10,98
	- Other :						
	- - Vegetables :						
20.01.9020	- - - Olives	BAP		0,30	Free	Free	Free
	- - - Sweet corn (<i>Zea mays var. saccharata</i>) :						
20.01.9031	- - - - For feed purpose	PAP	343,0%	1,78	1,78		1,73
20.01.9041	- - - - Other	PAP	Free		Free	Free	Free
	- - Other :						
20.01.9091	- - - Palm hearts	PAP	223,0%	12,92	12,92		2,22
20.01.9092	- - - Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	PAP	223,0%	12,92	12,92		2,22
20.01.9099	- - - Other	BAP	223,0%	12,92	12,92	190 %	10,98
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.						
	- Other :						
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	PAP		0,21	Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
	seasoning, in airtight containers						
20.02.9090	- - Other	PAP	151,0%	12,97	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	PAP	209,0%	12,38	12,38		11,41
20.04.1020	- - - Other	PAP	252,0%	30,16	30,16		5,52
20.04.1090	- - Other	BAP	338,0%	26,40	26,40	287 %	22,44
	- Other vegetables and mixtures of vegetables :						
	- - Sweet corn (<i>Zea mays var. saccharata</i>) :						
20.04.9011	- - - For feed purpose	PAP	343,0%	1,78	1,78		1,73
20.04.9020	- - - Other	PAP	Free		Free	Free	Free
	- - Other :						
20.04.9091	- - - Globe artichokes	BAP	288,0%	34,92	Free	Free	Free
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.						
	- Potatoes :						
	- - Edible preparations composed of flour, meal or flakes based on potatoes :						

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1	2	3	4a	4b	5	6a	6b
20.05.2010	- - - Containing not less than 75% by weight of potatoes	PAP	209,0%	12,38	12,38		11,41
20.05.2020	- - - Other	PAP	252,0%	30,16	30,16		5,52
	- - Other :						
20.05.2091	- - - Semi- manufactures for the production of snacks	BAP	338,0%	26,40	26,40	287 %	22,44
20.05.2099	- - - Other	BAP	338,0%	26,40	26,40	287%	22,44
	- Peas (<i>Pisum sativum</i>) :						
	- - Of dried :						
20.05.4002	- - - For feed purpose	BAP	181,0%	11,77	11,77	154 %	10,00
20.05.4003	- - - Other	BAP	181,0%	11,77	Free	Free	Free
20.05.4009	- - Other	BAP	181,0%	11,77	11,77	154%	10,00
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>) :						
20.05.5100	- - Beans, shelled	BAP	606,0%	38,01	1,50	Free	Free
	- - Other :						
20.05.5909	- - - Other	BAP	249,0%	15,64	1,50	Free	Free
	- Sweet corn (<i>Zea mays var. saccharata</i>) :						
20.05.8010	- - For feed purpose	PAP	343,0%	1,78	1,78		1,73
20.05.8090	- - Other	PAP	Free		Free	Free	Free
	- Other vegetables and mixtures of vegetables :						
20.05.9100	- - Bamboo shoots	BAP	288,0%	34,92	Free	Free	Free
	- - Other :						
20.05.9901	- - - Capers; Globe artichokes; Sweet peppers (<i>Capsicum annuum var. annuum</i>)	BAP	288,0%	34,92	Free	Free	Free
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).						
20.06.0010	- Ginger	BAP	102,0%	14,96	Free	Free	Free
	- Other products :						
	- - With a sugar content exceeding 13 % by weight :						

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1	2	3	4a	4b	5	6a	6b
20.06.0031	- - - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	PAP	102,0%	14,96	0,64	*	*
20.06.0039	- - - Other	BAP	102,0%	14,96	Free	Free	Free
	- - Other :						
20.06.0091	- - - Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	PAP	102,0%	14,96	2,00	*	*
20.06.0099	- - - Other	BAP	102,0%	14,96	2,00	9%	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	PAP	102,0%	14,96	14,96		5,30
	- - Other :						
20.07.1007	- - - Containing strawberries, blackcurrants, raspberries or mixtures thereof	PAP	102,0%	14,96	14,96		4,55
20.07.1008	- - - Other	PAP	102,0%	14,96	14,96		3,28
	- Other :						
	- - Citrus fruit :						
20.07.9110	- - - Containing added sugar or sweetening matter	PAP		0,48	Free	Free	Free
20.07.9190	- - - Other	PAP		0,18	Free	Free	Free
	- - Other :						
	- - - Containing added sugar or sweetening matter :						
20.07.9902	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof	PAP	86,0%	8,34	Free	Free	Free
20.07.9904	- - - - Containing cowberries, bilberries, other fruit of the genus <i>Vaccinium</i> , cloudberries or mixtures thereof	PAP	86,0%	8,34	8,34		1,76
20.07.9905	- - - - Other	PAP	86,0%	8,34	8,34		5,30

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1	2	3	4a	4b	5	6a	6b
	- - - Other :						
20.07.9906	- - - - Containing strawberries, blackcurrants, raspberries or mixtures thereof	PAP	86,0%	8,34	8,34		5,30
20.07.9907	- - - - Of apricots, mangos, kiwis, peaches or mixtures thereof	PAP	86,0%	8,34	Free	Free	Free
20.07.9909	- - - - Other	PAP	86,0%	8,34	8,34		1,76
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.						
	- Nuts, ground-nuts and other seeds, whether or not mixed together :						
	- - Ground-nuts :						
20.08.1110	- - - Peanut butter	PAP	6,0%		6,0%	Free	Free
	- - - Other :						
20.08.1180	- - - - For feed purpose	PAP	318,0%	1,74	1,74		1,69
20.08.1191	- - - - Other	PAP	2,4%		2,4%	Free	Free
20.08.1900	- - Other, including mixtures	BAP	386,0%	2,11	Free	Free	Free
20.08.2000	- Pineapples	BAP	Free		Free	Free	Free
	- Citrus fruit :						
20.08.3090	- - Other	BAP		0,18	Free	Free	Free
20.08.4000	- Pears	BAP	86,0%	8,34	Free	Free	Free
	- Other, including mixtures other than those of subheading 2008.19 :						
	- - Palm hearts :						
20.08.9110	- - - For feed purpose	PAP	70,0%	6,87	6,87		4,67
20.08.9190	- - - Other	PAP	6,0%		Free	Free	Free
	- - Mixtures :						

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1	2	3	4a	4b	5	6a	6b
20.08.9701	- - - Entirely containing products of chapter 8	BAP	288,0%	34,92	1,00	Free	Free
20.08.9709	- - - Other mixtures	BAP	288,0%	34,92	34,92	144 %	17,46
	- - Other :						
20.08.9903	- - - Maize (corn), other than sweet corn (<i>Zea mays var. Saccharata</i>)	PAP	288,0%	34,92	34,92	*	*
20.08.9909	- - - Other	BAP	288,0%	34,92	34,92	230 %	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 :						
	- - - Other :						
20.09.1120	- - - - In containers weighing, with contents, 3 kg or more	BAP	Free		Free	Free	Free
	- - - - Other :						
20.09.1130	- - - - - Of a Brix value exceeding 67 (Concentrated)	BAP	Free		Free	Free	Free
	- - Not frozen, of a Brix value not exceeding 20 :						
20.09.1220	- - - Other, in containers weighing, with contents, 3 kg or more	BAP	Free		Free	Free	Free
	- - Other :						
20.09.1910	- - - Containing added sugar or other sweetening matter	BAP		0,23	Free	Free	Free
	- - - Other :						
20.09.1920	- - - - In containers weighing, with contents, 3 kg or more	BAP	Free		Free	Free	Free
20.09.1990	- - - - Other	BAP		0,08	Free	Free	Free
	- Grapefruit juice (including pomelo) :						

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1	2	3	4a	4b	5	6a	6b
20.09.2100	- - Of a Brix value not exceeding 20	BAP	Free		Free	Free	Free
20.09.2900	- - Other	BAP	Free		Free	Free	Free
	- 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	BAP	Free		Free	Free	Free
20.09.3190	- - - Other	BAP		0,15	Free	Free	Free
	- - Other :						
20.09.3910	- - - In containers weighing, with contents, 3 kg or more	BAP	Free		Free	Free	Free
	- Pineapple juice:						
	- - Of a Brix value not exceeding 20 :						
20.09.4110	- - - In containers weighing, with contents, 3 kg or more	BAP	Free		Free	Free	Free
20.09.4190	- - - Other	BAP		0,10	Free	Free	Free
	- - Other :						
20.09.4910	- - - In containers weighing, with contents, 3 kg or more	BAP	Free		Free	Free	Free
20.09.4990	- - - Other	BAP		0,10	Free	Free	Free
	- Juice of any other single fruit or vegetable						
	- - Other :						
	- - - Other :						
20.09.8992	- - - - Strawberry juice	BAP	340,0%	27,20	27,20	181 %	14,50
20.09.8994	- - - - Peach juice or apricot juice	BAP	340,0%	27,20	27,20	Free	Free
20.09.8999	- - - - Other	BAP	340,0%	27,20	27,20	Free	Free
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and						

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1	2	3	4a	4b	5	6a	6b
	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	PAP	Free		Free	Free	Free
21.01.1200	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	PAP	3,0%		Free	Free	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 :						
21.01.2010	- - Extracts, essences and concentrates of tea	PAP	Free		Free	Free	Free
21.01.2090	- - Other	PAP/BAP	3,0%		Free	Free	Free
21.01.3000	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	PAP	Free		Free	Free	Free
21.02	Yeasts (active or inactive); other single-cell micro- organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.						
	- Active yeasts :						
21.02.1010	- - Wine yeasts	PAP		0,36	Free	Free	Free

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1	2	3	4a	4b	5	6a	6b
21.02.1020	- - Baking yeasts, liquid, pressed or dried	PAP	21,0%		21,0%	Free	Free
21.02.1090	- - Other	PAP	21,0%		21,0%	Free	Free
	- Inactive yeasts; other single-cell micro-organisms, dead :						
21.02.2010	- - Yeasts for feed purpose	PAP	172,0%	2,66	2,66		2,58
21.02.2020	- - Other inactive yeasts	PAP	21,0%		21,0%	Free	Free
21.02.2031	- - Other single- cell micro- organisms, dead, for feed purpose	PAP	172,0%	2,66	2,66		2,58
21.02.2040	- - Other single- cell micro- organisms, dead, not for feed purpose	PAP	Free		Free	Free	Free
21.02.3000	- Prepared baking powders	PAP		0,36	Free	Free	Free
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.						
21.03.1000	- Soya sauce	PAP	Free		Free	Free	Free
	- Tomato ketchup and other tomato sauce :						
21.03.2010	- - Tomato ketchup	PAP	4,0%	0,37	Free	Free	Free
	- - Other tomato sauce :						
21.03.2021	- - - Containing meat or edible meat offals	PAP	275,0%	24,17	24,17		0,35
21.03.2029	- - - Other	PAP	275,0%	24,17	24,17		0,35
21.03.3000	- Mustard flour and meal and prepared mustard	PAP		0,15	Free	Free	Free
	- Other :						
21.03.9010	- - Mayonnaise and remoulades	PAP	40,0%	4,54	4,54		1,97
	- - Other :						
21.03.9091	- - - Mango chutney, liquid	PAP	245,0%	27,66	27,66	Free	Free
21.03.9099	- - - Other	PAP	245,0%	27,66	27,66	*	*
21.04	Soups and broths and preparations						

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1	2	3	4a	4b	5	6a	6b
	therefor; homogenised composite food preparations.						
	- Soups and broths and preparations therefor :						
	- - In airtight containers :						
	- - - Meat broth :						
21.04.1011	- - - Dried	PAP	99,0%	15,27	15,27	Free	Free
21.04.1019	- - - Other	PAP	99,0%	15,27	15,27		3,88
21.04.1020	- - - Vegetable soup, whether or not precooked, containing neither meat nor meat extracts	PAP	20,0%	2,98	2,98	*	*
21.04.1030	- - - Fish soup (containing at least 25 % by weight of fish)	PAP	20,0%	2,98	2,98	*	*
21.04.1040	- - - Other	PAP	167,0%	25,81	25,81	*	*
	- - Other :						
21.04.1050	- - - Containing meat or meat extracts	PAP	167,0%	25,81	25,81	*	*
21.04.1060	- - - Fish soup (containing at least 25 % by weight of fish)	PAP	20,0%	2,98	2,98	*	*
21.04.1090	- - - Other	PAP	27,0%	4,21	4,21	*	*
	- Homogenised composite food preparations :						
21.04.2001	- - For infant use	PAP	439,0%	31,71	31,71	*	*
21.04.2009	- - Other	PAP	439,0%	31,71	31,71	*	*
21.05	Ice cream and other edible ice, whether or not containing cocoa.						
21.05.0010	- Containing cocoa	PAP	98,0%	9,66	9,66		4,00
	- Other :						
21.05.0020	- - Containing edible fats	PAP	111,0%	10,92	10,92	*	*
21.05.0090	- - Other	PAP	28,0%	2,82	28,0%	Free	Free
21.06	Food preparations not elsewhere specified or included.						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
	- Protein concentrates and textured protein substances :						
21.06.1001	- - For feed purpose	PAP	545,0%	55,95	55,95		2,68
21.06.1009	- - Other	PAP	545,0%	55,95	55,95	*	*
	- 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	PAP	4,5%		4,5%	Free	Free
21.06.9020	- - Preparations based on juices of apples or blackcurrants, for the manufacture of beverages	PAP	19,0%	1,37	19,0%	8,73%	
	- - Other preparations of a kind used for the manufacture of beverages :						
21.06.9031	- - - Flavoured or coloured sugar syrups	BAP	19,0%	1,37	19,0%	Free	Free
21.06.9039	- - - Other	PAP	19,0%	1,37	19,0%	Free	Free
	- - Drops, pastilles and chewing gum, not containing sugar :						
21.06.9041	- - - Drops and pastilles	PAP		0,30	Free	Free	Free
	- - - Chewing gum :						
21.06.9043	- - - - Chewing gum containing nicotine	PAP		0,30	Free	Free	Free
21.06.9044	- - - - Other	PAP		0,30	Free	Free	Free
	- - Cream substitutes :						
21.06.9051	- - - Dried	PAP	114,0%	8,20	8,20		5,83
21.06.9052	- - - Liquid	PAP	114,0%	8,20	8,20		2,92
21.06.9060	- - Emulsified fats and similar products containing more than 15% by weight of edible milk-fats	PAP	287,0%	20,73	20,73	*	*
	- - Other :						
21.06.9093	- - - For feed purpose	PAP	439,0%	31,71	31,71	*	*

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
21.06.9098	- - - Other	PAP	439,0%	31,71	31,71	*	*
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	PAP		0,06 L	Free	Free	Free
	- Other :						
22.01.9001	- - Drinking water, put up for retail sale	PAP	Free		Free	Free	Free
22.01.9009	- - Other	PAP	Free		Free	Free	Free
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.						
22.02.1000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	PAP		0,30	Free	Free	Free
	- Other :						
22.02.9010	- - Non-alcoholic wines	BAP		0,30	Free	Free	Free
22.02.9030	- - Non-alcoholic beverages with a basis of or milk proteins	PAP	365,0%	22,44	22,44	34,5%	2,12
	- - Other :						
22.02.9091	- - - Milk substitutes based on cereals or soya	PAP	365,0%	22,44	2,50	Free	Free
22.02.9099	- - - Other	PAP	365,0%	22,44	2,50	Free	Free
22.03	Beer made from malt.						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
22.03.0010	- With an alcoholic strengt by volume exceeding 0,5 %, but not exceeding 0,7 % by volume	PAP		1,28 L	1,28 L	Free	Free
22.03.0020	- With an alcoholic strengt by volume exceeding 0,7 %, but not exceeding 2,75 % by volume	PAP		1,28 L	1,28 L	Free	Free
22.03.0030	- With an alcoholic strengt by volume exceeding 2,75 %, but not exceeding 3,75 % by volume	PAP		1,28 L	1,28 L	Free	Free
22.03.0040	- With an alcoholic strengt by volume exceeding 3,75 %, but not exceeding 4,75 % by volume	PAP		1,28 L	1,28 L	Free	Free
22.03.0090	- Other	PAP		1,28 L	1,28 L	Free	Free
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 %	BAP	Free		Free	Free	Free
22.04.1009	- - Other	BAP	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 %	BAP	Free		Free	Free	Free
22.04.2109	- - - Other	BAP	Free		Free	Free	Free
	- - Other :						
22.04.2901	- - - Of an alcoholic strength by volume not exceeding 2,5 %	BAP	Free		Free	Free	Free
22.04.2909	- - - Other	BAP	Free		Free	Free	Free
	- Other grape must :						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
	- - 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	BAP	Free		Free	Free	Free
22.04.3003	- - - Other	BAP	Free		Free	Free	Free
	- - Other :						
22.04.3004	- - - In fermentation or with fermentation arrested otherwise than by the addition of alcohol	BAP	Free		Free	Free	Free
22.04.3009	- - - Other	BAP	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 %	PAP	Free		Free	Free	Free
22.05.1009	- - Other	PAP	Free		Free	Free	Free
	- Other :						
22.05.9001	- - Of an alcoholic strength by volume not exceeding 2,5 %	PAP	Free		Free	Free	Free
22.05.9009	- - Other	PAP	Free		Free	Free	Free
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.						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
22.06.0002	- With an alcoholic strength by volume exceeding 0,5 %, but not exceeding 0,7 % by volume	BAP	Free		Free	Free	Free
22.06.0003	- With an alcoholic strength by volume exceeding 0,7 %, but not exceeding 2,5 % by volume	BAP	Free		Free	Free	Free
22.06.0009	- Other	BAP	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 :						
22.07.1090	- - Other	BAP	Free		Free	Free	Free
22.07.2000	- Ethyl alcohol and other spirits, denatured, of any strength	PAP	Free		Free	Free	Free
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	PAP	Free		Free	Free	Free
22.08.3000	- Whiskies	PAP	Free		Free	Free	Free
22.08.4000	- Rum and other spirits obtained by distilling fermented sugar-cane products	PAP	Free		Free	Free	Free
22.08.5000	- Gin and Geneva	PAP	Free		Free	Free	Free
22.08.6000	- Vodka	PAP	Free		Free	Free	Free
22.08.7000	- Liqueurs and cordials	PAP	Free		Free	Free	Free
	- Other :						
22.08.9003	- - Aquavit (distilled spirits	PAP	Free		Free	Free	Free

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
	flavoured with cumin seeds)						
22.08.9009	- - Other	PAP	Free		Free	Free	Free
22.09.0000	Vinegar and substitutes for vinegar obtained from acetic acid.	PAP		0,08	Free	Free	Free
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.						
	- Of maize (corn) :						
23.02.1090	- - Other	BAP	Free		Free	Free	Free
	- Of other cereals :						
23.02.4010	- - Of rice, other than for feed purpose	BAP	Free		Free	Free	Free
	- Of leguminous plants :						
23.02.5090	- - Other	BAP	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	BAP	Free		Free	Free	Free
	- Beet-pulp, bagasse and other waste of sugar manufacture :						
23.03.2010	- - For feed purpose	BAP	159,0%	2,96	2,96	143%	2,66
23.03.2090	- - Other	BAP	Free		Free	Free	Free
	- Brewing or distilling dregs and waste :						
23.03.3090	- - Other	BAP	Free		Free	Free	Free

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
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.						
23.04.0010	- For feed purpose	BAP	172,0%	2,48	2,48	155 %	2,23
23.04.0090	- Other	BAP	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	BAP	Free		Free	Free	Free
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.						
	- Of cotton seeds :						
23.06.1090	- - Other	BAP	Free		Free	Free	Free
	- Of linseed :						
23.06.2090	- - Other	BAP	Free		Free	Free	Free
	- Of sunflower seeds :						
23.06.3090	- - Other	BAP	Free		Free	Free	Free
	- Of rape or colza seeds :						
	- - Of low erucic acid rape or colza seeds :						
23.06.4190	- - - Other	BAP	Free		Free	Free	Free
	- - Other :						
23.06.4990	- - - Other	BAP	Free		Free	Free	Free
	- Of coconut or copra :						
23.06.5010	- - For feed purpose	BAP	183,0%	2,34	2,34	164 %	2,10
23.06.5090	- - Other	BAP	Free		Free	Free	Free

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
	- Of palm nuts or kernels :						
23.06.6090	- - Other	BAP	Free		Free	Free	Free
	- Other :						
23.06.9090	- - Other	BAP	Free		Free	Free	Free
23.07	Wine lees; argol.						
23.07.0090	- Other	BAP	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	BAP		0,42	Free	Free	Free
23.09.1012	- - - Cat food	BAP		0,42	Free	Free	Free
	- - Other :						
23.09.1091	- - - Dog food	BAP	Free		Free	Free	Free
23.09.1092	- - - Cat food	BAP	Free		Free	Free	Free
	- Other :						
	- - Other :						
	- - - Fish fodder and fish solubles :						
	- - - Birds food :						
23.09.9050	- - - - For pets	BAP	Free		Free	Free	Free
	- - - Other :						
23.09.9080	- - - - For pets	BAP	Free		Free	Free	Free
	- - - - For other animals :						
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	BAP	156,0%	3,57	3,57	140 %	3,21
24.01	Unmanufactured tobacco; tobacco refuse.						

Norwegian Tariff Code (HS 2012)	Description of Products	Category	Bound Rate of Duty, Ad Valorem (%)	Bound Rate of Duty, Specific (NOK/kg)	MFN - Rate of Duty	Concessio ns, Ad Valorem (%)	Concessions Specific (NOK/kg), per piece (S)
1	2	3	4a	4b	5	6a	6b
24.01.1000	- Tobacco, not stemmed/stripped	BAP	Free		Free	Free	Free
24.01.2000	- Tobacco, partly or wholly stemmed/stripped	BAP	Free		Free	Free	Free
24.01.3000	- Tobacco refuse	BAP	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	BAP		12,75	Free	Free	Free
24.02.1009	- - Other	BAP		12,75	Free	Free	Free
24.02.2000	- Cigarettes containing tobacco	BAP		14,45	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 :						
	- Other :						
24.03.9100	- - "Homogenised" or "reconstituted" tobacco	BAP		7,65	Free	Free	Free
	- - Other :						
24.03.9910	- - - Tobacco extracts and essences	BAP	Free		Free	Free	Free
	- - - Other :						
24.03.9991	- - - - Chewing tobacco and snuff	BAP		7,65	Free	Free	Free
24.03.9999	- - - - Other	BAP		7,65	Free	Free	Free

Section II: Schedule of Concessions of the Philippines on Agricultural Products
Originating in Norway

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

1. For the purposes of this Annex:
 - (a) Columns 1 and 2 refer to the national tariff lines of the Philippines and their corresponding description as of 1 January 2015 in the ASEAN Harmonized Tariff Nomenclature (AHTN) 2012;
 - (b) Column 3 refers to the applied most favoured nation (MFN) rates of duty in effect on 1 January 2015 in the Tariff and Customs Code of the Philippines (TCCP); and
 - (c) Columns 4 to 9 refer to the yearly tariff commitments.
2. Tariff commitments for year one under Column 4 shall be implemented on the date of entry into force of this Agreement. Subsequent reductions shall take place on 1 January of each following year.
3. For a Party for which this Agreement enters into force at a later date, the applied rate shall be at the level specified in that Party's schedule of tariff commitments as if there was no delay in the entry into force.
4. At the time of importation, the lower duty between the MFN rate and the applicable duty set out in this Annex shall prevail.

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0206.10.00	- Of bovine animals, fresh or chilled	7	6	5	4	2	1	0
0206.21.00	- - Tongues	7	6	5	4	2	1	0
0206.22.00	- - Livers	5	4	3	1	0	0	0
0206.29.00	- - Other	7	6	5	4	2	1	0
0210.20.00	- Meat of bovine animals	7	6	5	4	2	1	0
0210.99.90	- - - Other	40	33	27	20	13	7	0
0403.10.20	- - In liquid form, whether or not condensed	7	6	5	4	2	1	0
0403.10.90	- - Other	7	6	5	4	2	1	0
0403.90.10	- - Buttermilk	3	0	0	0	0	0	0
0403.90.90	- - Other	7	0	0	0	0	0	0
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	3	0	0	0	0	0	0
0406.10.20	- - Curd	3	0	0	0	0	0	0
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	3	0	0	0	0	0	0
0406.90.00	- Other cheese	7	0	0	0	0	0	0
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	0	0	0	0	0	0
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	3	0	0	0	0	0	0
0502.90.00	- Other	3	0	0	0	0	0	0
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	3	0	0	0	0	0	0
0505.10.10	- - Duck feathers	3	0	0	0	0	0	0
0505.10.90	- - Other	3	0	0	0	0	0	0
0505.90.10	- - Duck feathers	3	0	0	0	0	0	0
0505.90.90	- - Other	3	0	0	0	0	0	0
0507.10.10	- - Rhinoceros horns; ivory powder and waste	3	0	0	0	0	0	0
0507.10.90	- - Other	3	0	0	0	0	0	0
0507.90.10	- - Horns, antlers, hooves, nails, claws and beaks	3	0	0	0	0	0	0
0507.90.20	- - Tortoise-shell	3	0	0	0	0	0	0
0507.90.90	- - Other	3	0	0	0	0	0	0
0508.00.10	- Coral and similar materials	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0508.00.20	- Shells of molluscs, crustaceans or echinoderms	3	0	0	0	0	0	0
0508.00.90	- Other	3	0	0	0	0	0	0
0510.00.10	- Cantharides	3	0	0	0	0	0	0
0510.00.20	- Musk	3	0	0	0	0	0	0
0510.00.90	- Other	3	0	0	0	0	0	0
0511.10.00	- Bovine semen	1	0	0	0	0	0	0
0511.99.10	- - - Domestic animal semen	1	0	0	0	0	0	0
0511.99.20	- - - Silk worm egg	1	0	0	0	0	0	0
0511.99.30	- - - Natural sponges	3	0	0	0	0	0	0
0511.99.90	- - - Other	3	0	0	0	0	0	0
ex ₁ 0901.21.20A	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
ex ₁ 0901.21.20B	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
ex ₁ 0901.22.20A	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
ex ₁ 0901.22.20B	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
0902.10.10	- - Leaves	3	0	0	0	0	0	0
0902.10.90	- - Other	3	0	0	0	0	0	0
0902.20.10	- - Leaves	3	0	0	0	0	0	0
0902.20.90	- - Other	3	0	0	0	0	0	0
0902.30.10	- - Leaves	3	0	0	0	0	0	0
0902.30.90	- - Other	3	0	0	0	0	0	0
0902.40.10	- - Leaves	3	0	0	0	0	0	0
0902.40.90	- - Other	3	0	0	0	0	0	0
1001.11.00	- - Seed	0	0	0	0	0	0	0
1001.19.00	- - Other	0	0	0	0	0	0	0
1001.99.19	- - - - Other	0	0	0	0	0	0	0
1302.12.00	- - Of liquorice	3	0	0	0	0	0	0
1302.13.00	- - Of hops	1	0	0	0	0	0	0
1302.19.20	- - - Extracts and tinctures of cannabis	3	0	0	0	0	0	0
1302.19.30	- - - Other medicinal extracts	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1302.19.40	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	3	0	0	0	0	0	0
1302.19.50	- - - Japan (or Chinese) lacquer (natural lacquer)	3	0	0	0	0	0	0
1302.19.90	- - - Other	3	0	0	0	0	0	0
1302.20.00	- Pectic substances, pectinates and pectates	3	0	0	0	0	0	0
1302.31.00	- - Agar-agar	3	0	0	0	0	0	0
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	3	0	0	0	0	0	0
1302.39.90	- - - Other	1	0	0	0	0	0	0
1401.10.00	- Bamboos	3	0	0	0	0	0	0
1401.20.11	- - - Raw	3	0	0	0	0	0	0
1401.20.12	- - - Washed and sulphurised	3	0	0	0	0	0	0
1401.20.19	- - - Other	3	0	0	0	0	0	0
1401.20.21	- - - Not exceeding 12 mm in diameter	3	0	0	0	0	0	0
1401.20.29	- - - Other	3	0	0	0	0	0	0
1401.20.30	- - Split-skin	3	0	0	0	0	0	0
1401.20.90	- - Other	3	0	0	0	0	0	0
1401.90.00	- Other	3	0	0	0	0	0	0
1404.20.00	- Cotton linters	3	0	0	0	0	0	0
1404.90.20	- - Of a kind used primarily in tanning or dyeing	3	0	0	0	0	0	0
1404.90.30	- - Kapok	7	0	0	0	0	0	0
1404.90.90	- - Other	3	0	0	0	0	0	0
1507.10.00	- Crude oil, whether or not degummed	7	6	5	4	2	1	0
1507.90.10	- - Fractions of unrefined soya-bean oil	7	6	5	4	2	1	0
1507.90.90	- - Other	7	6	5	4	2	1	0
1516.20.95	- - - Hydrogenated castor oil (opal wax)	15	13	10	8	5	3	0
1517.10.00	- Margarine, excluding liquid margarine	15	13	10	8	5	3	0
1517.90.67	- - - - In which soya-bean oil predominates	15	13	10	8	5	3	0
1517.90.69	- - - - Other	15	13	10	8	5	3	0
1517.90.90	- - Other	15	13	10	8	5	3	0
1520.00.90	- Other	10	8	7	5	3	2	0
1521.10.00	- Vegetable waxes	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1521.90.10	- - Beeswax and other insect waxes	3	0	0	0	0	0	0
1521.90.20	- - Spermaceti	3	0	0	0	0	0	0
1522.00.10	- Degras	3	0	0	0	0	0	0
1522.00.90	- Other	3	0	0	0	0	0	0
1702.50.00	- Chemically pure fructose	3	0	0	0	0	0	0
1702.90.11	- - - Chemically pure maltose	3	0	0	0	0	0	0
1704.90.20	- - White chocolate	10	0	0	0	0	0	0
1704.90.99	- - - Other	15	0	0	0	0	0	0
1803.10.00	- Not defatted	3	2	2	1	0	0	0
1803.20.00	- Wholly or partly defatted	3	2	2	1	0	0	0
1804.00.00	Cocoa butter, fat and oil.	3	0	0	0	0	0	0
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	7	6	5	4	2	1	0
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	7	6	5	4	2	1	0
1806.20.90	- - Other	7	6	5	4	2	1	0
1806.31.10	- - - Chocolate confectionery	7	6	5	4	2	1	0
1806.31.90	- - - Other	7	6	5	4	2	1	0
1806.32.10	- - - Chocolate confectionery	7	6	5	4	2	1	0
1806.32.90	- - - Other	7	6	5	4	2	1	0
1806.90.10	- - Chocolate confectionery in tablets or pastilles	7	6	5	4	2	1	0
1806.90.30	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	3	2	2	1	0	0	0
1806.90.40	- - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	3	2	2	1	0	0	0
1806.90.90	- - Other	7	6	5	4	2	1	0
1901.10.10	- - Of malt extract	7	0	0	0	0	0	0
1901.10.20	- - Of goods of headings 04.01 to 04.04	7	6	5	4	2	1	0
1901.10.30	- - Of soya-bean powder	7	0	0	0	0	0	0
1901.10.91	- - - Medical foods	7	6	5	4	2	1	0
1901.10.99	- - - Other	7	6	5	4	2	1	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1901.20.10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	10	8	7	5	3	2	0
1901.20.20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	10	8	7	5	3	2	0
1901.20.30	- - Other, not containing cocoa	10	0	0	0	0	0	0
1901.20.40	- - Other, containing cocoa	10	0	0	0	0	0	0
1901.90.11	- - - Medical foods	1	0	0	0	0	0	0
1901.90.19	- - - Other	1	0	0	0	0	0	0
1901.90.20	- - Malt extract	1	0	0	0	0	0	0
1901.90.31	- - - Filled milk	7	6	5	4	2	1	0
1901.90.32	- - - Other, containing cocoa powder	7	0	0	0	0	0	0
1901.90.39	- - - Other	7	0	0	0	0	0	0
1901.90.41	- - - In powder form	3	0	0	0	0	0	0
1901.90.49	- - - In other forms	3	0	0	0	0	0	0
1901.90.91	- - - Medical foods	7	6	5	4	2	1	0
1901.90.99	- - - Other	7	6	5	4	2	1	0
1902.40.00	- Couscous	10	0	0	0	0	0	0
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15	0	0	0	0	0	0
1904.10.10	- - Containing cocoa	15	13	10	8	5	3	0
1904.10.90	- - Other	15	13	10	8	5	3	0
1904.20.10	- - Prepared foods obtained from unroasted cereal flakes	7	0	0	0	0	0	0
1904.20.90	- - Other	7	0	0	0	0	0	0
1904.30.00	- Bulgur wheat	7	0	0	0	0	0	0
1904.90.90	- - Other	7	0	0	0	0	0	0
1905.31.10	- - - Not containing cocoa	15	13	10	8	5	3	0
1905.31.20	- - - Containing cocoa	15	13	10	8	5	3	0
1905.90.90	- - Other	15	13	10	8	5	3	0
2002.90.10	- - Tomato paste	10	0	0	0	0	0	0
2002.90.20	- - Tomato powder	3	0	0	0	0	0	0
2002.90.90	- - Other	15	13	10	8	5	3	0
2004.90.10	- - For infant use	3	0	0	0	0	0	0
2004.90.90	- - Other	10	0	0	0	0	0	0
2005.20.19	- - - Other	7	6	5	4	2	1	0
2005.20.91	- - - In airtight containers	7	0	0	0	0	0	0
2005.20.99	- - - Other	7	0	0	0	0	0	0
2007.91.00	- - Citrus fruit	15	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2007.99.10	- - - Fruit pastes other than of mangoes, pineapples or strawberries	3	2	2	1	0	0	0
2007.99.90	- - - Other	15	13	10	8	5	3	0
2008.11.20	- - - Peanut butter	15	13	10	8	5	3	0
2008.11.90	- - - Other	15	13	10	8	5	3	0
2008.91.00	- - Palm hearts	10	8	7	5	3	2	0
2008.99.90	- - - Other	10	8	7	5	3	2	0
2101.20.10	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	10	8	7	5	3	2	0
2101.20.90A	- - - Tea powder	7	6	5	4	2	1	0
2101.20.90B	- - - Other	10	8	7	5	3	2	0
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10	8	7	5	3	2	0
2102.10.00	- Active yeasts	3	2	2	1	0	0	0
2102.20.00	- Inactive yeasts; other single-cell micro- organisms, dead	3	0	0	0	0	0	0
2103.10.00	- Soya sauce	15	13	10	8	5	3	0
2103.20.00	- Tomato ketchup and other tomato sauces	10	8	7	5	3	2	0
2103.30.00	- Mustard flour and meal and prepared mustard	10	8	7	5	3	2	0
2103.90.40	- - Other mixed condiments and mixed seasonings, including belachan (blachan)	7	6	5	4	2	1	0
2103.90.90	- - Other	7	6	5	4	2	1	0
2104.10.11	- - - For infant use	15	11	8	4	0	0	0
2104.10.91	- - - For infant use	15	11	8	4	0	0	0
2104.20.11	- - - For infant use	7	0	0	0	0	0	0
2104.20.19	- - - Other	7	0	0	0	0	0	0
2104.20.91	- - - For infant use	7	0	0	0	0	0	0
2104.20.99	- - - Other	7	0	0	0	0	0	0
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	10	0	0	0	0	0	0
2106.10.00	- Protein concentrates and textured protein substances	3	2	2	1	0	0	0
2106.90.41	- - - In powder form	3	0	0	0	0	0	0
2106.90.49	- - - Other	7	0	0	0	0	0	0
2106.90.51	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates	1	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2106.90.52	- - - Composite concentrates for simple dilution with water to make beverages	10	8	7	5	3	2	0
2106.90.53	- - - Ginseng based products	7	0	0	0	0	0	0
2106.90.59	- - - Other	7	0	0	0	0	0	0
2106.90.61	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	1	0	0	0	0	0	0
2106.90.62	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	1	0	0	0	0	0	0
2106.90.64	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	10	0	0	0	0	0	0
2106.90.65	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	10	0	0	0	0	0	0
2106.90.66	- - - Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	7	0	0	0	0	0	0
2106.90.67	- - - Other, of a kind used for the manufacture of alcoholic beverages, in other forms	7	0	0	0	0	0	0
2106.90.69	- - - Other	7	0	0	0	0	0	0
2106.90.70	- - Food supplements	7	0	0	0	0	0	0
2106.90.80	- - Fortificant premixes	1	0	0	0	0	0	0
2106.90.91	- - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	7	0	0	0	0	0	0
2106.90.92	- - - Ginseng based preparations	7	0	0	0	0	0	0
2106.90.93	- - - Food preparations for lactase deficient infants	7	0	0	0	0	0	0
2106.90.94	- - - Other food preparations for infant use	7	0	0	0	0	0	0
2106.90.95	- - - Seri kaya	7	0	0	0	0	0	0
2106.90.96	- - - Other medical foods	7	0	0	0	0	0	0
2106.90.98	- - - Other flavouring preparations	1	0	0	0	0	0	0
2106.90.99	- - - Other	7	0	0	0	0	0	0
2201.10.00	- Mineral waters and aerated waters	10	0	0	0	0	0	0
2201.90.10	- - Ice and snow	10	0	0	0	0	0	0
2201.90.90	- - Other	10	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2202.10.10	- - Sparkling mineral waters or aerated waters, flavoured	10	0	0	0	0	0	0
2202.10.90	- - Other	10	0	0	0	0	0	0
2202.90.20	- - Soya milk drinks	3	0	0	0	0	0	0
2202.90.30	- - Other non-aerated beverages ready for immediate consumption without dilution	10	8	7	5	3	2	0
2202.90.90	- - Other	10	8	7	5	3	2	0
2203.00.90	- Other, including ale	15	13	10	8	5	3	0
2205.10.10	- - Of an alcoholic strength by volume not exceeding 15% vol	5	0	0	0	0	0	0
2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol	5	0	0	0	0	0	0
2205.90.10	- - Of an alcoholic strength by volume not exceeding 15% vol	5	0	0	0	0	0	0
2205.90.20	- - Of an alcoholic strength by volume exceeding 15% vol	5	0	0	0	0	0	0
2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol	10	8	7	5	3	2	0
2207.20.19	- - - Other	10	8	7	5	3	2	0
2207.20.90	- - Other	10	0	0	0	0	0	0
2208.20.90	- - Other	10	0	0	0	0	0	0
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	15	13	10	8	5	3	0
2208.50.00	- Gin and Geneva	15	13	10	8	5	3	0
2208.60.00	- Vodka	10	0	0	0	0	0	0
2208.70.00	- Liqueurs and cordials	10	8	7	5	3	2	0
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	15	0	0	0	0	0	0
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	15	0	0	0	0	0	0
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	15	13	10	8	5	3	0
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	15	13	10	8	5	3	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	15	13	10	8	5	3	0
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	15	13	10	8	5	3	0
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	15	13	10	8	5	3	0
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	15	13	10	8	5	3	0
2208.90.90	- - Other	15	13	10	8	5	3	0
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	15	13	10	8	5	3	0
2309.10.10	- - Containing meat	5	4	3	1	0	0	0
2309.10.90	- - Other	5	4	3	1	0	0	0
2309.90.13	- - - Of a kind suitable for prawns	1	0	0	0	0	0	0
2309.90.14	- - - Of a kind suitable for primates	3	0	0	0	0	0	0
2309.90.20	- - Premixes, feed supplements or feed additives	1	0	0	0	0	0	0
2309.90.30	- - Other, containing meat	35	29	23	18	12	6	0
2309.90.90	- - Other	35	29	23	18	12	6	0

ANNEX X

REFERRED TO IN ARTICLE 3.2

SCHEDULE OF TARIFF COMMITMENTS ON AGRICULTURAL
PRODUCTS

SWITZERLAND AND THE PHILIPPINES

ANNEX X

REFERRED TO IN ARTICLE 3.2

SCHEDULE OF TARIFF COMMITMENTS ON AGRICULTURAL PRODUCTS

SWITZERLAND AND THE PHILIPPINES

Section I – Schedule of Concessions of Switzerland on Agricultural Products
Originating in the Philippines

The following terms and conditions shall apply to the tariff concessions granted by Switzerland on agricultural products listed in the Table to this Section, which is based on HS 2012.

1. Switzerland shall apply import duties on goods originating in the Philippines as set out in column 3 or 4.
2. For originating goods categorised as “PAP” (Processed Agricultural Products) in column 6, the following provisions shall apply:
 - (a) In order to take into account the differences in the cost of the agricultural raw materials incorporated into the goods identified as “PAP”, the Agreement does not preclude:
 - (i) the levying, upon import, of a duty; and
 - (ii) the application of measures adopted upon export.
 - (b) The duty, levied upon import, shall be based on, but shall not exceed, the difference between the domestic price and the world market price of the agricultural raw materials incorporated into the goods concerned.
 - (c) Switzerland shall publish the applicable import duties for processed agricultural products on the Website of the EFTA Secretariat, in English.
3. At the time of importation, the lower duty between the MFN rate and the applicable duty set out in this Annex shall prevail.

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
1	2	3	4	5	6
0106	Other live animals				
	- mammals:				
0106.1100	- - primates	0.00			
0106.1200	- - 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)	0.00			
0106.1300	- - camels and other camelids (Camelidae)	0.00			
0106.1400	- - rabbits and hares	0.00			
0106.1900	- - other	0.00			
0106.2000	- reptiles (including snakes and turtles)	0.00			
	- birds:				
0106.3100	- - birds of prey	0.00			
0106.3200	- - psittaciformes (including parrots, parakeets, macaws and cockatoos)	0.00			
0106.39	- - other:				
0106.3910	- - - game birds	0.00			
0106.3990	- - - other	0.00			
	- insects:				
0106.4100	- - bees	0.00			
0106.4900	- - other	0.00			
0106.9000	- other	0.00			
0201	Meat of bovine animals, fresh or chilled				
0201.30	- boneless:				
	- - other:				
0201.3091	- - - within the limits of the tariff quota (Q. No. 5)		56.00		
0204	Meat of sheep or goats, fresh, chilled or frozen				
	- other meat of sheep, fresh or chilled:				
0204.22	- - other cuts with bone in:				
0204.2210	- - - within the limits of the tariff quota (Q. No. 5)	0.00			
0204.23	- - boneless:				
0204.2310	- - - within the limits of the tariff quota (Q. No. 5)	0.00			
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses,				

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
	mules or hinnies, fresh, chilled or frozen				
	- of bovine animals, frozen:				
0206.29	-- other:				
0206.2910	--- within the limits of the tariff quota (Q. No. 5)	100.00			
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, nuts or cocoa	*			PAP
	--- other:				
	- - - flavoured or containing added fruit, 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, nuts or cocoa	*			PAP
	--- other:				
	- - - flavoured or containing added fruit, nuts or cocoa:				
0403.9072	----- containing more than 3% by weight of milkfat	*			PAP
0403.9079	----- other	*			PAP
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair	0.00			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	0.00			PAP

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
0502.9000	- other	0.00			PAP
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	0.00			PAP
0505.1090	- - other	0.00			PAP
0505.90	- other:				
	- - powder and waste of feathers or parts of feathers:				
0505.9019	- - - other	0.00			PAP
0505.9090	- - other	0.00			PAP
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	0.00			PAP
0507.9000	- other	0.00			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	0.00			PAP
	- other:				
0508.0099	- - other	0.00			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	0.00			PAP
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption:				

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
	- other:				
0511.91	- - products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:				
0511.9190	- - - other	0.00			
0511.99	- - other:				
0511.9980	- - - other	0.00			
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				
0601.20	- bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:				
	- - other:				
0601.2099	- - - other	0.00			
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn				
0602.1000	- unrooted cuttings and slips	0.00			
0602.90	- other:				
	- - seedlings or scions of useful plants; mushroom spawn:				
0602.9011	- - - vegetable seedlings and scions and turf in rolls		1.40		
	- - other:				
0602.9099	- - - other	0.00			
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:				
0603.13	- - orchids:				
0603.1330	- - - from October 26 to April 30	0.00			
0603.19	- - other:				
	- - - from October 26 to April 30:				
	- - - - other:				
0603.1938	- - - - - other	0.00			
0603.90	- other:				
0603.9090	- - other (bleached, dyed, impregnated, etc.)	0.00			
0604	Foliage, branches and other parts of plants, without flowers or				

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
	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	0.00			
	- - other:				
	- - - of ligneous plants:				
0604.2021	- - - - Christmas trees and conifer branches	0.00			
0604.2029	- - - - other		5.00		
0604.2090	- - - other	0.00			
0604.90	- other:				
	- - mosses and lichens:				
0604.9011	- - - not further prepared than dried	0.00			
0604.9012	- - - other	0.00			
	- - other:				
0604.9091	- - - not further prepared than dried	0.00			
0604.9099	- - - other (bleached, dyed, impregnated, etc.)	0.00			
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	0.00			
	- - - from July 1 to April 30:				
0703.1013	- - - - within the limits of the tariff quota (Q. No. 15)	0.00			
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled				
0704.90	- other:				
	- - red cabbages:				
0704.9011	- - - from May 16 to May 29	0.00			
	- - - from May 30 to May 15:				
0704.9018	- - - - within the limits of the tariff quota (Q. No. 15)	0.00			
	- - white cabbages:				
0704.9020	- - - from May 2 to May 14	0.00			
	- - - from May 15 to May 1:				

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
0704.9021	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- winter savoy cabbage:				
0704.9030	--- from March 16 to March 31	0.00			
	--- from April 1 to March 15:				
0704.9031	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- Savoy cabbage:				
0704.9040	--- from May 11 to May 24	0.00			
	--- from May 25 to May 10:				
0704.9041	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- sprouting broccoli:				
0704.9050	--- from 1 December to 30 April	0.00			
	--- from May 1 to November 30:				
0704.9051	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- chinese cabbage:				
0704.9060	--- from March 2 to April 9	0.00			
	--- from April 10 to March 1:				
0704.9061	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- pak-choi:				
0704.9063	--- from March 2 to April 9	0.00			
	--- from April 10 to March 1:				
0704.9064	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- kohlrabi:				
0704.9070	--- from December 16 to March 14	0.00			
	--- from March 15 to December 15:				
0704.9071	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- kale:				
0704.9080	--- from May 11 to May 24	0.00			
	--- from May 25 to May 10:				
0704.9081	---- within the limits of the tariff quota (Q. No. 15)	0.00			
0704.9090	-- other	0.00			
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled:				
0708.20	- beans (Vigna spp., Phaseolus spp.):				
0708.2010	-- beans which must be shelled	0.00			

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	-- piattoni or coco beans:				
0708.2021	--- from November 16 to June 14	0.00			
	- - - from June 15 to November 15:				
0708.2028	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- asparagus beans or long beans:				
0708.2031	--- from November 16 to June 14	0.00			
	- - - from June 15 to November 15:				
0708.2038	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- string beans (extra fine, at least 500/kg):				
0708.2041	--- from November 16 to June 14	0.00			
	- - - from June 15 to November 15:				
0708.2048	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- other:				
0708.2091	--- from November 16 to June 14	0.00			
	- - - from June 15 to November 15:				
0708.2098	---- within the limits of the tariff quota (Q. No. 15)	0.00			
0709	Other vegetables, fresh or chilled:				
0709.30	- aubergines (egg-plants):				
	-- from June 1 to October 15:				
0709.3011	--- within the limits of the tariff quota (Q. No. 15)	0.00			
0709.40	- celery other than celeriac:				
	-- green celery:				
0709.4010	--- from January 1 to April 30	0.00			
	--- from May 1 to December 31:				
0709.4011	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- blanched celery:				
0709.4020	--- from January 1 to April 30	0.00			
	--- from May 1 to December 31:				
0709.4021	---- within the limits of the tariff quota (Q. No. 15)	0.00			
	-- other:				
0709.4090	--- from January 1 to January 14	0.00			
	--- from January 15 to December 31:				
0709.4091	---- within the limits of the tariff quota (Q. No. 15)	0.00			

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
	- mushrooms and truffles:				
0709.5900	-- other	0.00			
0709.60	- fruits of the genus Capsicum or of the genus Pimenta:				
	-- sweet peppers:				
0709.6011	- - - from 1 November to 31 March	0.00			
0709.6012	- - - from April 1 to October 31		8.60		
0709.6090	-- other	0.00			
0709.70	- spinach, New Zealand spinach and orache spinach (garden spinach):				
	-- spinach, New Zealand spinach:				
0709.7010	- - - from December 16 to February 14	0.00			
	- - - from February 15 to December 15:				
0709.7011	---- within the limits of the tariff quota (Q. No. 15)	0.00			
0709.7090	-- other	0.00			
0709.99	-- other:				
	--- parsley:				
0709.9940	---- from January 1 to March 14	0.00			
	---- from March 15 to December 31:				
0709.9941	----- within the limits of the tariff quota (Q. No. 15)	0.00			
	- - - courgettes (including courgette flowers):				
0709.9950	---- from October 31 to April 19	0.00			
	---- from April 20 to October 30:				
0709.9951	----- within the limits of the tariff quota (Q. No. 15)	0.00			
0709.9980	--- water cress and dandelions	0.00			
	--- other:				
0709.9999	---- other	0.00			
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen				
0710.4000	- sweet corn	0.00			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				
0711.90	- other vegetables; mixtures of vegetables:				

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0711.9010	-- sweet corn	0.00			PAP
0711.9020	-- capers	0.00			
0711.9090	-- other	0.00			
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared				
	- mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:				
0712.3200	-- wood ears (Auricularia spp.)	0.00			
0712.3900	-- other	0.00			
0712.90	- other vegetables; mixtures of vegetables:				
	-- potatoes, cut or sliced, but not further prepared:				
0712.9021	--- within the limits of the tariff quota (Q. No. 14)	10.00			
	-- other:				
0712.9089	--- other	14.00			
0713	Dried leguminous vegetables, shelled, whether or not skinned or split:				
	- beans (Vigna spp., Phaseolus spp.):				
0713.39	-- other:				
	--- whole, unprocessed:				
0713.3919	---- other	0.00			
	--- other:				
0713.3999	---- other	0.00			
	- other:				
	-- other:				
0713.9089	--- other	0.00			
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	0.00			
0714.30	- yams (Dioscorea spp.):				
0714.3090	-- other	0.00			
0714.90	- other:				
0714.9080	-- other	0.00			

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0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled				
	- coconuts:				
0801.1100	-- desiccated	0.00			
0801.1900	-- other	0.00			
	- cashew nuts:				
0801.3200	-- shelled	0.00			
0802	Other nuts, fresh or dried, whether or not shelled or peeled				
	- almonds:				
0802.1200	-- shelled	0.00			
	- hazelnuts or filberts (Corylus spp.):				
0802.22	-- shelled:				
0802.2290	--- other	0.00			
0803	Bananas, including plantains, fresh or dried				
0803.1000	- plantains	0.00			
0803.9000	- other	0.00			
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried				
0804.1000	- dates	0.00			
0804.20	- figs:				
0804.2010	-- raw	0.00			
0804.2020	-- dried	0.00			
0804.3000	- pineapples	0.00			
0804.4000	- avocados	0.00			
0804.5000	- guavas, mangoes and mangosteens	0.00			
0805	Citrus fruit, fresh or dried				
0805.1000	- oranges	0.00			
0805.2000	- mandarins (including tangerines and satsumas); clementines, wilkins and similar citrus hybrids	0.00			
0805.4000	- grapefruit, including pomelos	0.00			
0805.5000	- lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	0.00			
0805.9000	- other	0.00			
0807	Melons (including watermelons) and papaws (papayas), fresh				
	- melons (including watermelons):				

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0807.1100	- - watermelons	0.00			
0807.1900	- - other	0.00			
0807.2000	- papaws (papayas)	0.00			
0810	Other fruit, fresh				
0810.10	- strawberries:				
0810.1010	- - from September 1 to May 14	0.00			
0810.4000	- cranberries, bilberries and other fruits of the genus Vaccinium	0.00			
0810.5000	- kiwifruit	0.00			
0810.6000	- durians	0.00			
0810.7000	- persimmons	0.00			
0810.90	- other:				
0810.9092	- - tropical fruits and tropical nuts	0.00			
0810.9098	- - other	0.00			
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter				
0811.1000	- strawberries	15.00			
0811.90	- other:				
0811.9010	- - bilberries	0.00			
	- - tropical fruits and tropical nuts:				
0811.9021	- - - carambolas	0.00			
0811.9029	- - - other	0.00			
0811.9090	- - other	0.00			
0813	Fruit, dried, other than that of headings 0801 to 0806; mixtures of nuts or dried fruits of this Chapter				
0813.20	- prunes:				
0813.2010	- - whole	0.00			
0813.2090	- - other	0.00			
0813.40	- other fruit:				
	- - pears:				
0813.4011	- - - whole	7.60			
0813.4019	- - - other	0.00			
	- - other:				
	- - - other stone fruit, whole:				
0813.4089	- - - - other	0.00			

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	- - - other:				
0813.4099	- - - - other	0.00			
0813.50	- mixtures of nuts or dried fruits of this Chapter:				
	- - other:				
	- - - other:				
0813.5099	- - - - other	0.00			
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	0.00			PAP
0901.1200	- - decaffeinated	0.00			PAP
	- coffee, roasted:				
0901.2100	- - not decaffeinated	0.00			PAP
0901.2200	- - decaffeinated	0.00			PAP
0901.90	- other:				
	- - coffee husks and skins:				
0901.9019	- - - other	0.00			PAP
0901.9020	- - coffee substitutes containing coffee	0.00			PAP
0902	Tea, whether or not flavoured				
0902.1000	- green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0.00			PAP
0902.2000	- other green tea (not fermented)	0.00			PAP
0902.3000	- black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0.00			PAP
0902.4000	- other black tea (fermented) and other partly fermented tea	0.00			PAP
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	0.00			
0904.1200	- - crushed or ground	0.00			
	- fruits of the genus Capsicum or of the genus Pimenta:				
0904.2100	- - dried, neither crushed nor ground	0.00			
0904.2200	- - crushed or ground	0.00			

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0908	Nutmeg, mace and cardamoms				
	- nutmeg:				
0908.1100	- - neither crushed nor ground	0.00			
0908.1200	- - crushed or ground	0.00			
	- mace:				
0908.2100	- - neither crushed nor ground	0.00			
0908.2200	- - crushed or ground	0.00			
	- cardamoms:				
0908.3100	- - neither crushed nor ground	0.00			
0908.3200	- - crushed or ground	0.00			
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices				
	- other spices:				
0910.9100	- - mixtures referred to in Note 1 b) to this Chapter	0.00			
0910.9900	- - other	0.00			
1005	Maize (corn)				
1005.90	- other:				
	- - other:				
	- - - for human consumption:				
1005.9021	- - - - within the limits of the tariff quota (Q. No. 28)	0.00			
1005.9040	- - - for technical purposes	0.00			
1005.9090	- - - other	0.00			
1006	Rice				
1006.10	- rice in the husk (paddy or rough):				
1006.1090	- - other	0.00			
1006.30	- semi-milled or wholly milled rice, whether or not polished or glazed:				
1006.3090	- - other	0.00			
1006.40	- broken rice:				
1006.4090	- - other	0.00			
1101	Wheat or meslin flour				
1101.0090	- other	0.00			
1102	Cereal flours other than of wheat or meslin				
1102.90	- other:				
	- - of rice:				

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1102.9051	--- for human consumption		12.80		
1102.9059	--- other	0.00			
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground				
	- other worked grains (for example, hulled, pearled, sliced or kibbled):				
1104.29	-- of other cereals:				
	--- of other cereals:				
1104.2999	---- other	0.00			
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				
1106.30	- of the products of Chapter 8:				
1106.3090	-- other	0.00			
1108	Starches; inulin:				
	- starches:				
1108.12	-- maize (corn) starch:				
1108.1290	--- other	0.00			
1108.14	-- manioc (cassava) starch:				
1108.1490	--- other	0.00			
1108.19	-- other starches:				
	--- rice starch:				
1108.1919	---- other	0.00			
	--- other:				
1108.1999	---- other	0.00			
1203	Copra				
1203.0090	- other		0.10		
1208	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard				
1208.10	- of soya beans:				
1208.1090	-- other	0.00			
1208.90	- other:				
1208.9090	-- other	0.00			
1209	Seeds, fruit and spores, of a kind used for sowing				

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	- other:				
1209.9100	-- vegetable seeds	0.00			
1209.99	-- other:				
	--- other:				
1209.9999	---- other	0.00			
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				
1211.9000	- other	0.00			
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	0.00			
1212.29	-- other:				
1212.2990	--- other	0.00			
	- other:				
1212.99	-- other:				
1212.9990	--- other	0.00			
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)				
1301.90	- other:				
1301.9010	-- natural balsams	0.00			
1301.9080	-- other	0.00			
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	0.00			PAP
1302.1300	-- of hops	0.00			PAP
1302.1900	-- other	0.00			PAP

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1302.20	- pectic substances, pectinates and pectates:				
	-- solid pectin:				
1302.2011	- - - for amidation, hydrolysis, saponification or standardisation	0.00			PAP
1302.2019	--- other	0.00			PAP
	-- liquid pectin:				
1302.2021	- - - for amidation, hydrolysis, saponification or standardisation	0.00			PAP
1302.2029	--- other	0.00			PAP
1302.2090	-- other	0.00			PAP
	- mucilages and thickeners, whether or not modified, derived from vegetable products:				
1302.3100	-- agar-agar	0.00			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	0.00			PAP
1302.3290	--- other	0.00			PAP
1302.3900	-- other	0.00			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	0.00			PAP
1401.2000	- rattans	0.00			PAP
1401.9000	- other	0.00			PAP
1404	Vegetable products not elsewhere specified or included				
1404.20	- cotton linters:				
1404.2010	-- unworked	0.00			PAP
1404.2090	-- other	0.00			PAP
1404.90	- other:				
1404.9080	-- other	0.00			PAP
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:				
	--- other:				

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ex1504.109 9	---- other	0.00		for technical purposes	
1509	Olive oil and its fractions, whether or not refined, but not chemically modified				
1509.10	- virgin:				
	-- other:				
1509.1091	- - - in glass containers holding not more than 2 litres		40.60		
1509.1099	- - - other		57.30		
1511	Palm oil and its fractions, whether or not refined, but not chemically modified				
1511.10	- crude oil:				
ex1511.109 0	-- other	0.00		for technical purposes	
1511.90	- other:				
	-- fractions having a fusion point higher than that of palm oil:				
	- - - other:				
ex1511.901 8	---- in tanks or metal drums	0.00		for technical purposes	
	-- other:				
	- - - other:				
ex1511.909 8	---- in tanks or metal drums	0.00		for technical purposes	
1512	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:				
1512.19	-- other:				
	- - - other:				
	- - - - other:				
ex1512.199 9	----- other	0.00		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:				
ex1513.119 0	--- other	0.00		for technical purposes or for the industrial manufacture of products of tariff heading 2103.9000	

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1513.19	-- other:				
	- - - fractions having a fusion point higher than that of coconut (copra) oil:				
	---- other:				
ex1513.191 9	----- other	0.00		for technical purposes or for the industrial manufacture of products of tariff heading 2103.9000	
	--- other:				
	---- other:				
ex1513.199 8	----- in tanks or metal drums	0.00		for technical purposes or for the industrial manufacture of products of tariff heading 2103.9000	
ex1513.199 9	----- other	0.00		for technical purposes or for the industrial manufacture of products of tariff heading 2103.9000	
	- palm kernel or babassu oil and fractions thereof:				
1513.21	-- crude oil:				
ex1513.219 0	--- other	0.00		for technical purposes or 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:				
ex1513.291 8	----- in tanks or metal drums	0.00		for technical purposes or 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				

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
	- linseed oil and its fractions:				
1515.11	- - crude oil:				
1515.1190	- - - other		13.40		
1515.30	- castor oil and its fractions:				
	- - other:				
1515.3099	- - - other		15.70		
1515.90	- other:				
	- - jojoba oil and its fractions:				
	- - - other:				
1515.9028	- - - - in tanks or metal drums		12.00		
1515.9029	- - - - other		15.70		
	- - other:				
	- - - other:				
ex1515.909 9	- - - - other	0.00		for technical purposes	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared				
1516.20	- vegetable fats and oils and their fractions:				
	- - other:				
	- - - in tanks or metal drums:				
1516.2092	- - - - hydrogenated castor oil, so called "opal-wax"	0.00			PAP
ex1516.209 3	- - - - other	0.00		for technical purposes	
	- - - other:				
1516.2097	- - - - hydrogenated castor oil, so called "opal-wax"	0.00			PAP
ex1516.209 8	- - - - other	0.00		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:				

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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:				
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	0.00			PAP
	-- other:				
	- - - containing milkfat, of a milkfat content by weight:				
	---- exceeding 10 %:				
	----- in tanks or metal drums:				
1517.9062	----- containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	----- other:				

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1517.9067	----- containing more than 10 % but not more than 15 % by weight of milkfat	*			PAP
	--- other:				
1517.9099	---- other		19.15		
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; 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:				
	- other:				
1518.0092	-- Linoxyn	0.00			PAP
1520.0000	Glycerol, crude; glycerol waters and glycerol lyes	0.00			PAP
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	0.00			PAP
	-- other:				
1521.1091	--- unprocessed	0.00			PAP
1521.1092	- - - processed (bleached, coloured, etc.)	0.00			PAP
1521.90	- other:				
1521.9010	-- unprocessed	0.00			PAP
1521.9020	-- processed (bleached, coloured, etc.)	0.00			PAP
1522.0000	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	0.00			PAP
1602	Other prepared or preserved meat, meat offal or blood				
	- of poultry of heading 0105:				
1602.32	-- of fowls of the species Gallus domesticus:				
1602.3210	--- within the limits of the tariff quota (Q. No. 6)		25.00		
1603.0000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	0.00			
1701	Cane or beet sugar and chemically pure sucrose, in solid form				

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	- raw sugar not containing added flavouring or colouring matter:				
ex1701.130 0	- - cane sugar specified in Subheading Note 2 to this Chapter	0.00		"Muscovado" brown cane sugar, not intended for refining, for human consumption, non-granulated, put up for retail sale in packages of a weight not exceeding 1kg, within the limits of the preferential tariff quota of 100 tons which applies cumulatively for 1701.1300 and 1701.1400	
ex1701.140 0	- - other cane sugar	0.00		"Muscovado" brown cane sugar, not intended for refining, for human consumption, non-granulated, put up for retail sale in packages of a weight not exceeding 1kg, within the limits of the preferential tariff quota of 100 tons which applies cumulatively for 1701.1300 and 1701.1400	
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				
1702.5000	- chemically pure fructose	0.00			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:				
ex1702.902 4	- - - chemically pure maltose	0.00		not for animal feeding	PAP

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1702.9028	- - - other		18.70		
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
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
1803	Cocoa paste, whether or not defatted				
1803.1000	- not defatted	0.00			PAP
1803.2000	- wholly or partly defatted	0.00			PAP
1804.0000	Cocoa butter, fat and oil	0.00			PAP
1805.0000	Cocoa powder, not containing added sugar or other sweetening matter	0.00			PAP

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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
	- - 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

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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:				
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 or fat	*			PAP
1806.9052	- - - - containing more than 8 % but not more than 15 % by weight of fat	*			PAP

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1806.9053	- - - - other	*			PAP
1806.9069	- - - other	*			PAP
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
	- - 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:				

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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
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
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:				

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	- - - - - 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
	- - - - - 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

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1901.9094	----- not containing fat	*			PAP
	----- other:				
1901.9095	----- containing fat	*			PAP
	----- not containing fat:				
1901.9096	----- containing sugar or eggs	*			PAP
1901.9099	----- other	0.00			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:				
	-- unprepared:				
1902.4011	--- for human consumption	*			PAP
1902.4019	--- other	*			PAP
1902.4090	-- other	*			PAP
1903.0000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	0.00			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, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:				
1904.10	- prepared foods obtained by the swelling or roasting of cereals or cereal products:				

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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:				
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)	0.00			PAP
1904.9090	--- other	*			PAP
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
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

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	--- 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:				
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	0.00			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
	---- other:				

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
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	0.00			
2001.9019	- - - other	0.00			
	- - vegetables and other edible parts of plants:				
2001.9020	- - - sweet corn (Zea mays var. saccharata)	0.00			PAP
	- - - other:				
2001.9092	- - - - palm hearts; yams, sweet potatoes and similar edible plant parts of tariff heading 0714	0.00			
2001.9098	- - - - other	0.00			
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid				
2002.90	- other:				
2002.9010	- - in containers holding more than 5 kg	0.00			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	0.00			PAP

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
2002.9029	- - - other	0.00			PAP
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 2006				
2004.10	- potatoes:				
	- - 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:				
2004.9011	- - - asparagus	21.00			
2004.9012	- - - olives	0.00			
2004.9013	- - - sweet corn (Zea mays var. saccharata)	0.00			PAP
2004.9018	- - - other vegetables	32.50			
	- - - mixtures of vegetables:				
2004.9039	- - - - other mixtures	32.50			
	- - in containers holding not more than 5 kg:				
2004.9041	- - - asparagus	11.00			
2004.9042	- - - olives	0.00			
2004.9043	- - - sweet corn (Zea mays var. saccharata)	0.00			PAP
2004.9049	- - - other vegetables	45.50			
	- - - mixtures of vegetables:				
2004.9069	- - - - other mixtures	35.70			
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006				

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2005.1000	- homogenised vegetables	0.00			
2005.20	- potatoes:				
	- - 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
	- - in the form of thin discs or fine chips, fried in fat or oil; extruded products:				
	- - - within the limits of the tariff quota (Q. No. 14):				
2005.2021	- - - - in containers holding more than 5 kg	45.00			
	- - other:				
	- - - within the limits of the tariff quota (Q. No. 14):				
2005.2092	- - - - in containers holding more than 5 kg	45.00			
2005.40	- peas (Pisum sativum):				
2005.4090	- - other	45.50			
	- beans (Vigna spp., Phaseolus spp.):				
2005.51	- - beans, shelled:				
2005.5110	- - - in containers holding more than 5 kg	38.25			
2005.5190	- - - other	35.70			
2005.8000	- sweet corn (Zea mays var. saccharata)	0.00			PAP
	- other vegetables and mixtures of vegetables:				
2005.91	- - bamboo shoots:				
2005.9190	- - - other	0.00			
2005.99	- - other:				
	- - - other, in containers holding more than 5 kg:				
2005.9911	- - - - other vegetables	17.50			
	- - - - mixtures of vegetables:				
	- - - - - containing potatoes:				
2005.9921	- - - - - within the limits of the tariff quota (Q. No. 14)	40.00			
2005.9939	- - - - - other mixtures	17.50			
	- - - in containers holding not more than 5 kg:				
2005.9941	- - - - other vegetables	24.50			
	- - - - mixtures of vegetables:				

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2005.9969	----- other mixtures	24.50			
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)				
2006.0010	- tropical fruits, tropical nuts and tropical fruit-peel	0.00			
2006.0020	- sweet corn (Zea mays var. saccharata)	0.00			PAP
2006.0080	- other	0.00			
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	- homogenised preparations	*			PAP
	- other:				
2007.91	-- citrus fruit:				
2007.9110	--- not containing added sugar or other sweetening matter	0.00			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 fruits and tropical nuts	0.00			PAP
2007.9919	----- other	0.00			PAP
	- - - containing added sugar or other sweetening matter:				
2007.9921	----- tropical fruits and tropical nuts	*			PAP
2007.9929	----- other	*			PAP
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	0.00			PAP
2008.19	-- other, including mixtures:				
2008.1910	- - - tropical fruits and tropical nuts	0.00			
2008.1990	--- other	0.00			
2008.2000	- pineapples	0.00			

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2008.30	- citrus fruit:				
2008.3010	- - pulp, not containing added sugar or other sweetening matter	5.50			
2008.3090	- - other	0.00			
2008.40	- pears:				
2008.4090	- - other	22.80			
	- other, including mixtures other than those of subheading 2008.19:				
2008.9100	- - palm hearts	0.00			PAP
2008.93	- - cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea):				
2008.9310	- - - pulp, not containing added sugar or other sweetening matter	13.00			
2008.9390	- - - other	0.00			
2008.97	- - mixtures:				
2008.9711	- - - of tropical fruits and tropical nuts	0.00			
2008.9799	- - - other	8.00			
2008.99	- - other:				
	- - - pulp, not containing added sugar or other sweetening matter:				
2008.9911	- - - - of tropical fruits	0.00			
2008.9919	- - - - other	0.00			
	- - - other:				
	- - - - other fruit:				
2008.9996	- - - - - tropical fruits and tropical nuts	0.00			
2008.9997	- - - - - other	15.30			
2008.9998	- - - - maize (corn), other than sweet corn (Zea mays var. saccharata)	0.00			PAP
2008.9999	- - - - other parts of plants	61.60			
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:				
2009.12	- - not frozen, of a Brix value not exceeding 20:				
2009.1210	- - - not containing added sugar or other sweetening matter	0.00			
2009.1220	- - - containing added sugar or other sweetening matter	0.00			
2009.19	- - other:				

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2009.1930	- - - not containing added sugar or other sweetening matter	0.00			
2009.1940	- - - containing added sugar or other sweetening matter	0.00			
	- grapefruit (including pomelo) juice:				
2009.29	- - other:				
2009.2910	- - - not containing added sugar or other sweetening matter	0.00			
2009.2920	- - - containing added sugar or other sweetening matter	0.00			
	- juice of any other single citrus fruit:				
2009.39	- - other:				
	- - - not containing added sugar or other sweetening matter:				
2009.3911	- - - - agro-cotto	0.00			
2009.3919	- - - - other	0.00			
	- pineapple juice:				
2009.41	- - of a Brix value not exceeding 20:				
2009.4110	- - - not containing added sugar or other sweetening matter	0.00			
2009.4120	- - - containing added sugar or other sweetening matter	0.00			
2009.49	- - other:				
2009.4910	- - - not containing added sugar or other sweetening matter	0.00			
2009.4920	- - - containing added sugar or other sweetening matter	0.00			
	- juice of any other fruit or vegetable:				
2009.89	- - other:				
2009.8910	- - - vegetable juice	10.00			
	- - - other:				
	- - - - not containing added sugar or other sweetening matter:				
2009.8981	- - - - - of tropical fruits and tropical nuts	0.00			
2009.8989	- - - - - other	0.00			
	- - - - - containing added sugar or other sweetening matter:				
2009.8991	- - - - - of tropical fruits and tropical nuts	0.00			
2009.8999	- - - - - other	45.50			
2009.90	- mixtures of juices:				
	- - vegetable juices:				
	- - - containing pome-fruit juices:				
2009.9011	- - - - within the limits of the tariff quota (Q. No. 21)	16.00			

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2009.9029	--- other	0.00			
	-- other:				
	--- other, not containing added sugar or other sweetening matter:				
	---- other:				
2009.9061	----- with a basis of juices of tropical fruits or tropical nuts	0.00			
2009.9069	----- other	0.00			
	--- other, containing added sugar or other sweetening matter:				
	---- other:				
2009.9098	----- with a basis of tropical- fruits juices	0.00			
2009.9099	----- other	0.00			
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	0.00			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:				
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	0.00			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:				

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	- - 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	0.00			PAP
	- - other:				
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	0.00			PAP
2101.3000	- roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	0.00			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	0.00			PAP
2102.20	- inactive yeasts; other single-cell micro-organisms, dead:				
	- - inactive yeasts:				
2102.2019	- - - other	0.00			PAP
	- - other single-cell micro-organisms, dead:				
2102.2029	- - - other	0.00			PAP
2102.3000	- prepared baking powders	0.00			PAP
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard				
2103.1000	- soya sauce	0.00			PAP
2103.2000	- tomato ketchup and other tomato sauces	0.00			PAP
2103.30	- mustard flour and meal and prepared mustard:				
	- - other:				
2103.3018	- - - mustard flour and meal, unmixed	0.00			PAP
2103.3019	- - - other	0.00			PAP

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2103.9000	- other	0.00			PAP
2104	Soups and broths and preparations therefor; homogenised composite food preparations				
2104.1000	- soups and broths and preparations therefor	0.00			PAP
2104.2000	- homogenised 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
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	0.00			PAP
2106.90	- other:				
2106.9010	- - sweeteners in the form of tablets	0.00			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

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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	0.00			PAP
2106.9029	- - - other	0.00			PAP
2106.9030	- - protein hydrolysates and yeast autolysates	0.00			PAP
2106.9040	- - chewing-gum and sweets, tablets, pastilles and the like, not containing sugar	0.00			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 %:				
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

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
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:				
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	0.00			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	0.00			PAP
2201.9000	- other	0.00			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	0.00			PAP
2202.90	- other:				
	- - fruit juices or vegetable juices diluted with water or aerated:				
	- - - other, except vegetable juices:				
	- - - - containing added sugar or other sweetening matter:				
2202.9031	- - - - - in glass bottles holding not more than 2 dl	22.95			
2202.9032	- - - - - in other containers	29.75			
	- - - - - not containing added sugar or other sweetening matter:				
2202.9069	- - - - - other	11.90			
2202.9090	- - other	0.00			
2203	Beer made from malt				
2203.0010	- in containers holding more than 2 hl	0.00			PAP

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2203.0020	- in containers holding more than 2 litres but not more than 2 hl	0.00			PAP
	- in containers holding 2 litres or less:				
2203.0031	- - in glass bottles	0.00			PAP
2203.0039	- - other	0.00			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	0.00			PAP
2205.1020	- - of an alcoholic strength by volume exceeding 18 % vol	0.00			PAP
2205.90	- other:				
2205.9010	- - with an alcoholic strength by volume not exceeding 18 % vol	0.00			PAP
2205.9020	- - of an alcoholic strength by volume exceeding 18 % vol	0.00			PAP
2206	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				
2206.0090	- other	0.00			
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength				
2207.2000	- ethyl alcohol and other spirits, denatured, of any strength	0.00			PAP
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	0.00			PAP
2208.2019	- - - other	0.00			PAP
	- - in containers holding 2 litres or less:				
2208.2021	- - - spirits obtained by distilling grape wine	0.00			PAP
2208.2029	- - - other	0.00			PAP
2208.30	- whiskies:				
2208.3010	- - in containers holding more than 2 litres	0.00			PAP

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2208.3020	-- in containers holding not more than 2 litres	0.00			PAP
2208.40	- rum and other spirits obtained by distilling fermented sugar-cane products:				
2208.4010	- - in containers holding more than 2 litres	0.00			PAP
2208.4020	-- in containers holding not more than 2 litres	0.00			PAP
2208.50	- gin and geneva:				
	- - in containers holding more than 2 litres:				
2208.5011	--- gin	0.00			PAP
2208.5019	--- other	0.00			PAP
	-- in containers holding 2 litres or less:				
2208.5021	--- gin	0.00			PAP
2208.5029	--- other	0.00			PAP
2208.60	- vodka:				
2208.6010	- - in containers holding more than 2 litres	0.00			PAP
2208.6020	-- in containers holding not more than 2 litres	0.00			PAP
2208.7000	- liqueurs and cordials	0.00			PAP
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid	0.00			PAP
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				
2306.50	- of coconut or copra:				
2306.5090	-- other	0.00			
2308	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included				
2308.0090	- other	0.00			
2309	Preparations of a kind used in animal feeding				
2309.10	- dog or cat food, put up for retail sale:				
2309.1010	-- biscuits	0.00			
	-- in airtight containers:				
2309.1021	- - - containing milk or whey powder		7.50		
2309.1029	--- other		7.50		

SWISS TARIFF CODE	DESCRIPTION OF PRODUCTS	PREFERENTIAL DUTY RATE APPLIED (CHF per 100 kg gross)	PREFERENTIAL DUTY RATE MFN APPLIED MINUS (CHF per 100 kg gross)	SPECIAL PROVISIONS	PROCESSED AGRICULTURAL PRODUCTS
	- - other:				
2309.1099	- - - other	5.50			
2309.90	- other:				
	- - other:				
2309.9090	- - - other	0.00			
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	0.00			
2401.1090	- - for other uses	0.00			
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	0.00			
2401.2090	- - for other uses	0.00			
2401.30	- tobacco refuse:				
2401.3010	- - for the industrial manufacture of cigars, cigarettes, smoking tobacco, chewing tobacco, roll tobacco and snuff	0.00			
2401.3090	- - for other uses	0.00			
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes				
2402.1000	- cigars, cheroots and cigarillos, containing tobacco	0.00			
2402.20	- cigarettes containing tobacco:				
2402.2010	- - weighing more than 1.35 g each	0.00			
2402.2020	- - weighing not more than 1.35 g each	0.00			
2402.9000	- other	979.20			
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:				
2403.1900	- - other	497.70			

* Duty in accordance with paragraph 2 of Section 1

For products originating in the Philippines classified under tariff lines 1701.1300, 1701.1400, or 1701.9999, Switzerland shall grant treatment no less favourable than that accorded under the Swiss Generalized System of Preferences (GSP) to developing countries as long as the Philippines qualify as a beneficiary to that system. This treatment shall be reviewed every 5 years.

Section II – Schedule of Concessions of the Philippines on Agricultural Products Originating in Switzerland

The following terms and conditions shall apply to the tariff concessions granted by the Philippines on agricultural products in the Table to this Section, which is based on HS 2012.

1. For the purposes of this Annex:
 - (a) Columns 1 and 2 refer to the national tariff lines of the Philippines and their corresponding descriptions as of 1 January 2015 in accordance with the ASEAN Harmonized Tariff Nomenclature (AHTN) 2012;
 - (b) Column 3 refers to the applied most favoured nation (MFN) rates of duty in effect on 1 January 2015 in accordance with the Tariff and Customs Code of the Philippines (TCCP); and
 - (c) Columns 4 to 9 refer to the yearly tariff commitments.
2. Tariff commitments for year one under Column 4 shall be implemented on the date of entry into force of this Agreement. Subsequent reductions shall take place on 1 January of each following year.
3. For a Party for which this Agreement enters into force at a later date, the applied rate shall be at the level specified in that Party's schedule of tariff commitments as if there was no delay in the entry into force.
4. At the time of importation, the lower duty between the MFN rate and the applicable duty set out in this Annex shall prevail.

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0206.10.00	- Of bovine animals, fresh or chilled	7	6	5	4	2	1	0
ex ₁ 0210.20.00	Dried beef	7	6	5	4	2	1	0
0401.10.10	- - In liquid form	3	2	2	1	0	0	0
0401.10.90	- - Other	3	2	2	1	0	0	0
0401.20.10	- - In liquid form	3	2	2	1	0	0	0
0401.20.90	- - Other	3	2	2	1	0	0	0
0401.40.10	- - Milk in liquid form	3	2	2	1	0	0	0
0401.40.20	- - Milk in frozen form	3	2	2	1	0	0	0
0401.40.90	- - Other	3	2	2	1	0	0	0
0401.50.10	- - In liquid form	3	2	2	1	0	0	0
0401.50.90	- - Other	3	2	2	1	0	0	0
0402.10.41	- - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.10.49	- - Other	1	0	0	0	0	0	0
0402.10.91	- - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.10.99	- - Other	1	0	0	0	0	0	0
0402.21.20	- - - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.21.90	- - - Other	1	0	0	0	0	0	0
0402.29.20	- - - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.29.90	- - - Other	1	0	0	0	0	0	0
0402.91.00	- - Not containing added sugar or other sweetening matter	5	0	0	0	0	0	0
0402.99.00	- - Other	5	0	0	0	0	0	0
0403.10.20	- - In liquid form, whether or not condensed	7	6	5	4	2	1	0
0403.10.90	- - Other	7	6	5	4	2	1	0
0403.90.10	- - Buttermilk	3	2	2	1	0	0	0
0403.90.90	- - Other	7	6	5	4	2	1	0
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	1	0	0	0	0	0	0
0404.90.00	- Other	3	0	0	0	0	0	0
0405.10.00	- Butter	7	0	0	0	0	0	0
0405.20.00	- Dairy spreads	7	0	0	0	0	0	0
0405.90.10	- - Anhydrous butterfat	1	0	0	0	0	0	0
0405.90.20	- - Butter oil	1	0	0	0	0	0	0
0405.90.30	- - Ghee	1	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0405.90.90	- - Other	1	0	0	0	0	0	0
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	3	0	0	0	0	0	0
0406.10.20	- - Curd	3	0	0	0	0	0	0
0406.20.10	- - In packages of a gross weight exceeding 20 kg	3	0	0	0	0	0	0
0406.20.90	- - Other	7	0	0	0	0	0	0
0406.30.00	- Processed cheese, not grated or powdered	7	0	0	0	0	0	0
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	3	0	0	0	0	0	0
0406.90.00	- Other cheese	7	0	0	0	0	0	0
0409.00.00	Natural honey.	7	6	5	4	2	1	0
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	3	0	0	0	0	0	0
0505.10.10	- - Duck feathers	3	0	0	0	0	0	0
0505.10.90	- - Other	3	0	0	0	0	0	0
0505.90.10	- - Duck feathers	3	0	0	0	0	0	0
0505.90.90	- - Other	3	0	0	0	0	0	0
0506.90.00	- Other	3	0	0	0	0	0	0
0511.10.00	- Bovine semen	1	0	0	0	0	0	0
0511.99.10	- - - Domestic animal semen	1	0	0	0	0	0	0
0511.99.20	- - - Silk worm egg	1	0	0	0	0	0	0
0511.99.30	- - - Natural sponges	3	0	0	0	0	0	0
0511.99.90	- - - Other	3	0	0	0	0	0	0
0602.90.10	- - Rooted orchid cuttings and slips	3	0	0	0	0	0	0
0602.90.20	- - Orchid seedlings	3	0	0	0	0	0	0
0602.90.40	- - Budded stumps of the genus <i>Hevea</i>	3	0	0	0	0	0	0
0602.90.50	- - Seedlings of the genus <i>Hevea</i>	3	0	0	0	0	0	0
0602.90.60	- - Budwood of the genus <i>Hevea</i>	3	0	0	0	0	0	0
0602.90.70	- - Leatherleaf ferns	3	0	0	0	0	0	0
0602.90.90	- - Other	3	0	0	0	0	0	0
0701.10.00	- Seed	1	0	0	0	0	0	0
0710.80.00	- Other vegetables	10	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0710.90.00	- Mixtures of vegetables	10	0	0	0	0	0	0
0712.20.00	- Onions	3	0	0	0	0	0	0
0712.39.10	- - - Truffles	3	0	0	0	0	0	0
0712.39.20	- - - Shiitake (dong-gu)	3	0	0	0	0	0	0
0712.39.90	- - - Other	3	0	0	0	0	0	0
0712.90.10	- - Garlic	3	0	0	0	0	0	0
0712.90.90	- - Other	3	0	0	0	0	0	0
0801.32.00	- - Shelled	7	0	0	0	0	0	0
0806.20.00	- Dried	3	0	0	0	0	0	0
0808.10.00	- Apples	7	0	0	0	0	0	0
0808.30.00	- Pears	7	0	0	0	0	0	0
0809.10.00	- Apricots	7	0	0	0	0	0	0
0811.90.00	- Other	7	6	5	4	2	1	0
ex ₁ 0901.21.20A	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
ex ₁ 0901.21.20B	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
ex ₁ 0901.22.20A	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
ex ₁ 0901.22.20B	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
0902.10.10	- - Leaves	3	0	0	0	0	0	0
0902.10.90	- - Other	3	0	0	0	0	0	0
0902.20.10	- - Leaves	3	0	0	0	0	0	0
0902.20.90	- - Other	3	0	0	0	0	0	0
0902.30.10	- - Leaves	3	0	0	0	0	0	0
0902.30.90	- - Other	3	0	0	0	0	0	0
0902.40.10	- - Leaves	3	0	0	0	0	0	0
0902.40.90	- - Other	3	0	0	0	0	0	0
0910.20.00	- Saffron	3	0	0	0	0	0	0
0910.91.10	- - - Curry	7	0	0	0	0	0	0
0910.91.90	- - - Other	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0910.99.10	- - - Thyme; bay leaves	3	0	0	0	0	0	0
0910.99.90	- - - Other	7	0	0	0	0	0	0
1001.11.00	- - Seed	0	0	0	0	0	0	0
1001.19.00	- - Other	0	0	0	0	0	0	0
1001.99.19	- - - - Other	0	0	0	0	0	0	0
1101.00.10	- Wheat flour	7	6	5	4	2	1	0
1101.00.20	- Meslin flour	7	6	5	4	2	1	0
1104.19.90	- - - Other	3	0	0	0	0	0	0
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	7	0	0	0	0	0	0
1209.22.00	- - Clover (Trifolium spp.) seeds	1	0	0	0	0	0	0
1209.25.00	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	1	0	0	0	0	0	0
1209.29.10	- - - Timothy grass seeds	1	0	0	0	0	0	0
1209.29.20	- - - Other beet seeds	3	0	0	0	0	0	0
1209.29.90	- - - Other	3	0	0	0	0	0	0
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	1	0	0	0	0	0	0
1209.91.10	- - - Onion seeds	1	0	0	0	0	0	0
1209.91.90	- - - Other	1	0	0	0	0	0	0
1209.99.10	- - - Rubber tree seeds or kenaf seeds	1	0	0	0	0	0	0
1209.99.90	- - - Other	1	0	0	0	0	0	0
1211.90.11	- - - Cannabis, in cut, crushed or powdered form	3	0	0	0	0	0	0
1211.90.12	- - - Cannabis, in other forms	3	0	0	0	0	0	0
1211.90.13	- - - Rauwolfiaserpentina roots	3	0	0	0	0	0	0
1211.90.14	- - - Other, in cut, crushed or powdered form	3	0	0	0	0	0	0
1211.90.19	- - - Other	3	0	0	0	0	0	0
1211.90.91	- - - Pyrethrum, in cut, crushed or powdered form	3	0	0	0	0	0	0
1211.90.92	- - - Pyrethrum, in other forms	3	0	0	0	0	0	0
1211.90.94	- - - Sandalwood	3	0	0	0	0	0	0
1211.90.95	- - - Agarwood (gaharu) chips	3	0	0	0	0	0	0
1211.90.96	- - - Liquorice roots	3	0	0	0	0	0	0
1211.90.97	- - - Bark of persea (Persea Kurzii Kosterm)	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1211.90.98	- - - Other, in cut, crushed or powdered form	3	0	0	0	0	0	0
1211.90.99	- - - Other	3	0	0	0	0	0	0
1214.90.00	- Other	3	0	0	0	0	0	0
1301.90.10	- - Gum benjamin	1	0	0	0	0	0	0
1301.90.20	- - Gum damar	1	0	0	0	0	0	0
1301.90.30	- - Cannabis resins	1	0	0	0	0	0	0
1301.90.40	- - Lac	1	0	0	0	0	0	0
1301.90.90	- - Other	1	0	0	0	0	0	0
1302.12.00	- - Of liquorice	3	0	0	0	0	0	0
1302.13.00	- - Of hops	1	0	0	0	0	0	0
1302.19.20	- - - Extracts and tinctures of cannabis	3	0	0	0	0	0	0
1302.19.30	- - - Other medicinal extracts	3	0	0	0	0	0	0
1302.19.40	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	3	0	0	0	0	0	0
1302.19.50	- - - Japan (or Chinese) lacquer (natural lacquer)	3	0	0	0	0	0	0
1302.19.90	- - - Other	3	0	0	0	0	0	0
1302.20.00	- Pectic substances, pectinates and pectates	3	0	0	0	0	0	0
1302.31.00	- - Agar-agar	3	0	0	0	0	0	0
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	3	0	0	0	0	0	0
1302.39.10	- - - Carrageenan	7	0	0	0	0	0	0
1302.39.90	- - - Other	1	0	0	0	0	0	0
1404.90.20	- - Of a kind used primarily in tanning or dyeing	3	0	0	0	0	0	0
1404.90.30	- - Kapok	7	0	0	0	0	0	0
1404.90.90	- - Other	3	0	0	0	0	0	0
1512.19.10	- - - Fractions of unrefined sunflower-seed or safflower oil	7	0	0	0	0	0	0
1512.19.90	- - - Other	7	0	0	0	0	0	0
1515.90.11	- - - Crude oil	3	0	0	0	0	0	0
1515.90.12	- - - Fractions of unrefined oil	3	0	0	0	0	0	0
1515.90.19	- - - Other	3	0	0	0	0	0	0
1515.90.21	- - - Crude oil	1	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1515.90.22	- - - Fractions of unrefined oil	1	0	0	0	0	0	0
1515.90.29	- - - Other	1	0	0	0	0	0	0
1515.90.31	- - - Crude oil	3	0	0	0	0	0	0
1515.90.32	- - - Fractions of unrefined oil	3	0	0	0	0	0	0
1515.90.39	- - - Other	3	0	0	0	0	0	0
1515.90.91	- - - Crude oil	3	0	0	0	0	0	0
1515.90.92	- - - Fractions of unrefined oil	3	0	0	0	0	0	0
1515.90.99	- - - Other	3	0	0	0	0	0	0
1516.20.11	- - - Of soya beans	15	13	10	8	5	3	0
1516.20.12	- - - Of the fruit of the oil palm, crude	15	13	10	8	5	3	0
1516.20.13	- - - Of the fruit of the oil palm, other than crude	15	13	10	8	5	3	0
1516.20.14	- - - Of coconuts	15	13	10	8	5	3	0
1516.20.15	- - - Of palm kernels, crude	15	13	10	8	5	3	0
1516.20.16	- - - Of palm kernels, refined bleached and deodorized (RBD)	15	13	10	8	5	3	0
1516.20.17	- - - Of ground-nuts	15	13	10	8	5	3	0
1516.20.18	- - - Of linseed	15	13	10	8	5	3	0
1516.20.19	- - - Other	15	13	10	8	5	3	0
1516.20.21	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	3	0	0	0	0	0	0
1516.20.22	- - - Of linseed	3	0	0	0	0	0	0
1516.20.23	- - - Of olives	3	0	0	0	0	0	0
1516.20.29	- - - Other	3	0	0	0	0	0	0
1516.20.51	- - - Unrefined	15	13	10	8	5	3	0
1516.20.52	- - - Refined, bleached and deodorised (RBD)	15	13	10	8	5	3	0
1516.20.59	- - - Other	15	13	10	8	5	3	0
1516.20.92	- - - Of linseed	15	13	10	8	5	3	0
1516.20.93	- - - Of olives	15	13	10	8	5	3	0
1516.20.94	- - - Of soya beans	15	13	10	8	5	3	0
1516.20.95	- - - Hydrogenated castor oil (opal wax)	15	13	10	8	5	3	0
1516.20.96	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	15	13	10	8	5	3	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1516.20.97	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	15	13	10	8	5	3	0
1516.20.98	- - - Other, of ground-nuts, palm oil or coconuts	15	13	10	8	5	3	0
1516.20.99	- - - Other	15	13	10	8	5	3	0
1517.10.00	- Margarine, excluding liquid margarine	15	13	10	8	5	3	0
1517.90.10	- - Imitation ghee	15	13	10	8	5	3	0
1517.90.20	- - Liquid margarine	15	13	10	8	5	3	0
1517.90.30	- - Of a kind used as mould release preparation	15	13	10	8	5	3	0
1517.90.43	- - - Shortening	15	13	10	8	5	3	0
1517.90.44	- - - Imitation lard	15	13	10	8	5	3	0
1517.90.50	- - - Solid mixtures or preparations	15	13	10	8	5	3	0
1517.90.61	- - - - In which ground-nut oil predominates	15	13	10	8	5	3	0
1517.90.62	- - - - In which crude palm oil predominates	15	13	10	8	5	3	0
1517.90.63	- - - - In which other palm oil predominates, in packings of a net weight of less than 20 kg	15	13	10	8	5	3	0
1517.90.64	- - - - In which other palm oil predominates, in packings of a net weight of 20 kg or more	15	13	10	8	5	3	0
1517.90.65	- - - - In which palm kernel oil predominates	15	13	10	8	5	3	0
1517.90.66	- - - - In which palm kernel olein predominates	15	13	10	8	5	3	0
1517.90.67	- - - - In which soya-bean oil predominates	15	13	10	8	5	3	0
1517.90.68	- - - - In which illipe nut oil predominates	15	13	10	8	5	3	0
1517.90.69	- - - - Other	15	13	10	8	5	3	0
1517.90.90	- - Other	15	13	10	8	5	3	0
1518.00.12	- - Animal fats and oils	3	0	0	0	0	0	0
1518.00.14	- - Ground-nut, soya-bean, palm or coconut oil	3	0	0	0	0	0	0
1518.00.15	- - Linseed oil and its fractions	3	0	0	0	0	0	0
1518.00.16	- - Olive oil and its fractions	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1518.00.19	- - Other	3	0	0	0	0	0	0
1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	3	0	0	0	0	0	0
1518.00.31	- - Of the fruit of the oil palm or of palm kernels	3	0	0	0	0	0	0
1518.00.33	- - Of linseed	3	0	0	0	0	0	0
1518.00.34	- - Of olives	3	0	0	0	0	0	0
1518.00.35	- - Of ground-nuts	3	0	0	0	0	0	0
1518.00.36	- - Of soya beans or coconuts	3	0	0	0	0	0	0
1518.00.37	- - Of cotton seeds	3	0	0	0	0	0	0
1518.00.39	- - Other	3	0	0	0	0	0	0
1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	3	0	0	0	0	0	0
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	1	0	0	0	0	0	0
1702.19.00	- - Other	3	0	0	0	0	0	0
1704.90.10	- - Medicated pastilles and drops	15	0	0	0	0	0	0
1704.90.20	- - White chocolate	10	0	0	0	0	0	0
1704.90.91	- - - Soft, containing gelatin	15	0	0	0	0	0	0
1704.90.99	- - - Other	15	0	0	0	0	0	0
1803.10.00	- Not defatted	3	2	2	1	0	0	0
1803.20.00	- Wholly or partly defatted	3	2	2	1	0	0	0
1804.00.00	Cocoa butter, fat and oil.	3	0	0	0	0	0	0
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	7	6	5	4	2	1	0
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	7	6	5	4	2	1	0
1806.20.10	- - Chocolate confectionery in blocks, slabs or bars	7	6	5	4	2	1	0
1806.20.90	- - Other	7	6	5	4	2	1	0
1806.31.10	- - - Chocolate confectionery	7	6	5	4	2	1	0
1806.31.90	- - - Other	7	6	5	4	2	1	0
1806.32.10	- - - Chocolate confectionery	7	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1806.32.90	- - - Other	7	0	0	0	0	0	0
1806.90.10	- - Chocolate confectionery in tablets or pastilles	7	0	0	0	0	0	0
1806.90.30	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	3	0	0	0	0	0	0
1806.90.40	- - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	3	0	0	0	0	0	0
1806.90.90	- - Other	7	0	0	0	0	0	0
1901.10.10	- - Of malt extract	7	6	5	4	2	1	0
1901.10.20	- - Of goods of headings 04.01 to 04.04	7	6	5	4	2	1	0
1901.10.30	- - Of soya-bean powder	7	6	5	4	2	1	0
1901.10.91	- - - Medical foods	7	6	5	4	2	1	0
1901.10.99	- - - Other	7	6	5	4	2	1	0
1901.20.10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	10	8	7	5	3	2	0
1901.20.20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	10	8	7	5	3	2	0
1901.20.30	- - Other, not containing cocoa	10	8	7	5	3	2	0
1901.20.40	- - Other, containing cocoa	10	8	7	5	3	2	0
1901.90.11	- - - Medical foods	1	0	0	0	0	0	0
1901.90.19	- - - Other	1	0	0	0	0	0	0
1901.90.20	- - Malt extract	1	0	0	0	0	0	0
1901.90.31	- - - Filled milk	7	6	5	4	2	1	0
1901.90.32	- - - Other, containing cocoa powder	7	6	5	4	2	1	0
1901.90.39	- - - Other	7	6	5	4	2	1	0
1901.90.41	- - - In powder form	3	2	2	1	0	0	0
1901.90.49	- - - In other forms	3	2	2	1	0	0	0
1901.90.91	- - - Medical foods	7	6	5	4	2	1	0
1901.90.99	- - - Other	7	6	5	4	2	1	0
1902.11.00	- - Containing eggs	15	14	13	11	10	10	10
1902.19.20	- - - Rice vermicelli (bee hoon)	15	14	13	11	10	10	10

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1902.19.30	- - - Transparent vermicelli	15	14	13	11	10	10	10
1902.19.40	- - - Noodles	15	14	13	11	10	10	10
1902.19.90	- - - Other	15	14	13	11	10	10	10
1902.20.10	- - Stuffed with meat or meat offal	15	0	0	0	0	0	0
1902.20.30	- - Stuffed with fish, crustaceans or molluscs	15	0	0	0	0	0	0
1902.20.90	- - Other	15	0	0	0	0	0	0
1902.30.20	- - Instant rice vermicelli	15	14	13	11	10	10	10
1902.30.30	- - Transparent vermicelli	15	14	13	11	10	10	10
1902.30.40	- - Other instant noodles	15	14	13	11	10	10	10
1902.30.90	- - Other	15	14	13	11	10	10	10
1902.40.00	- Couscous	10	0	0	0	0	0	0
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15	0	0	0	0	0	0
1904.10.10	- - Containing cocoa	15	13	10	8	5	3	0
1904.10.90	- - Other	15	13	10	8	5	3	0
1904.20.10	- - Prepared foods obtained from unroasted cereal flakes	7	0	0	0	0	0	0
1904.20.90	- - Other	7	0	0	0	0	0	0
1904.30.00	- Bulgur wheat	7	0	0	0	0	0	0
1904.90.90	- - Other	7	0	0	0	0	0	0
1905.10.00	- Crispbread	15	14	13	11	10	10	10
1905.20.00	- Gingerbread and the like	15	14	13	11	10	10	10
1905.31.10	- - - Not containing cocoa	15	13	10	8	5	3	0
1905.31.20	- - - Containing cocoa	15	13	10	8	5	3	0
1905.32.00	- - Waffles and wafers	15	14	13	11	10	10	10
1905.40.10	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	15	0	0	0	0	0	0
1905.40.90	- - Other	15	0	0	0	0	0	0
1905.90.10	- - Unsweetened teething biscuits	15	0	0	0	0	0	0
1905.90.20	- - Other unsweetened biscuits	15	0	0	0	0	0	0
1905.90.30	- - Cakes	15	0	0	0	0	0	0
1905.90.40	- - Pastries	15	0	0	0	0	0	0
1905.90.50	- - Flourless bakers' wares	15	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1905.90.60	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	15	0	0	0	0	0	0
1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products	15	0	0	0	0	0	0
1905.90.80	- - Other crisp savoury food products	15	0	0	0	0	0	0
1905.90.90	- - Other	15	0	0	0	0	0	0
2002.90.10	- - Tomato paste	10	0	0	0	0	0	0
2002.90.20	- - Tomato powder	3	0	0	0	0	0	0
2002.90.90	- - Other	15	13	10	8	5	3	0
2004.10.00	- Potatoes	10	0	0	0	0	0	0
2005.20.11	- - - In airtight containers	7	6	5	4	2	1	0
2005.20.19	- - - Other	7	6	5	4	2	1	0
2005.20.91	- - - In airtight containers	7	0	0	0	0	0	0
2005.20.99	- - - Other	7	0	0	0	0	0	0
2005.99.10	- - - In airtight containers	10	0	0	0	0	0	0
2005.99.90	- - - Other	10	0	0	0	0	0	0
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	15	13	10	8	5	3	0
2007.10.00	- Homogenised preparations	7	6	5	4	2	1	0
2007.91.00	- - Citrus fruit	15	0	0	0	0	0	0
2007.99.10	- - - Fruit pastes other than of mangoes, pineapples or strawberries	3	0	0	0	0	0	0
2007.99.90	- - - Other	15	13	10	8	5	3	0
2008.19.10	- - - Cashew nuts	10	8	7	5	3	2	0
2008.19.90	- - - Other	10	8	7	5	3	2	0
2008.20.00	- Pineapples	10	8	7	5	3	2	0
2008.50.10	- - Containing added sugar or other sweetening matter or spirit	7	0	0	0	0	0	0
2008.50.90	- - Other	7	0	0	0	0	0	0
2008.60.10	- - Containing added sugar or other sweetening matter or spirit	7	0	0	0	0	0	0
2008.60.90	- - Other	7	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2008.70.10	- - Containing added sugar or other sweetening matter or spirit	7	0	0	0	0	0	0
2008.70.90	- - Other	7	0	0	0	0	0	0
2008.80.10	- - Containing added sugar or other sweetening matter or spirit	15	13	10	8	5	3	0
2008.80.90	- - Other	15	13	10	8	5	3	0
2008.97.10	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	10	0	0	0	0	0	0
2008.97.20	- - - Other, containing added sugar or other sweetening matter or spirit	10	0	0	0	0	0	0
2008.97.90	- - - Other	10	8	7	5	3	2	0
2008.99.10	- - - Lychees	10	0	0	0	0	0	0
2008.99.20	- - - Longans	10	0	0	0	0	0	0
2008.99.30	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	10	0	0	0	0	0	0
2008.99.40	- - - Other, containing added sugar or other sweetening matter or spirit	10	8	7	5	3	2	0
2008.99.90	- - - Other	10	0	0	0	0	0	0
2009.71.00	- - Of a Brix value not exceeding 20	7	0	0	0	0	0	0
2009.79.00	- - Other	7	0	0	0	0	0	0
2009.89.10	- - - Blackcurrant juice	10	0	0	0	0	0	0
2009.89.91	- - - - For infant use	10	0	0	0	0	0	0
2009.89.99	- - - - Other	10	0	0	0	0	0	0
2009.90.10	- - For infant use	10	0	0	0	0	0	0
2009.90.90	- - Other	10	0	0	0	0	0	0
2101.20.10	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	10	8	7	5	3	2	0
2101.20.90A	- - - Tea powder	7	6	5	4	2	1	0
2101.20.90B	- - - Other	10	8	7	5	3	2	0
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10	8	7	5	3	2	0
2102.10.00	- Active yeasts	3	0	0	0	0	0	0
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2103.20.00	- Tomato ketchup and other tomato sauces	10	8	7	5	3	2	0
2103.30.00	- Mustard flour and meal and prepared mustard	10	8	7	5	3	2	0
2103.90.10	- - Chilli sauce	7	6	5	4	2	1	0
2103.90.40	- - Other mixed condiments and mixed seasonings, including belachan (blachan)	7	6	5	4	2	1	0
2103.90.90	- - Other	7	6	5	4	2	1	0
2104.10.11	- - - For infant use	15	11	8	4	0	0	0
2104.10.91	- - - For infant use	15	11	8	4	0	0	0
2104.20.11	- - - For infant use	7	0	0	0	0	0	0
2104.20.19	- - - Other	7	0	0	0	0	0	0
2104.20.91	- - - For infant use	7	0	0	0	0	0	0
2104.20.99	- - - Other	7	0	0	0	0	0	0
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	10	0	0	0	0	0	0
2106.10.00	- Protein concentrates and textured protein substances	3	2	2	1	0	0	0
2106.90.10	- - Dried bean curd and bean curd sticks	7	0	0	0	0	0	0
2106.90.20	- - Flavoured or coloured syrups	7	0	0	0	0	0	0
2106.90.30	- - Non-dairy creamer	7	0	0	0	0	0	0
2106.90.41	- - - In powder form	3	0	0	0	0	0	0
2106.90.49	- - - Other	7	0	0	0	0	0	0
2106.90.51	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates	1	0	0	0	0	0	0
2106.90.52	- - - Composite concentrates for simple dilution with water to make beverages	10	0	0	0	0	0	0
2106.90.53	- - - Ginseng based products	7	0	0	0	0	0	0
2106.90.59	- - - Other	7	0	0	0	0	0	0
2106.90.61	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	1	0	0	0	0	0	0
2106.90.62	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	1	0	0	0	0	0	0
2106.90.64	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	10	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2106.90.65	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	10	0	0	0	0	0	0
2106.90.66	- - - Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	7	0	0	0	0	0	0
2106.90.67	- - - Other, of a kind used for the manufacture of alcoholic beverages, in other forms	7	0	0	0	0	0	0
2106.90.69	- - - Other	7	0	0	0	0	0	0
2106.90.70	- - Food supplements	7	0	0	0	0	0	0
2106.90.80	- - Fortificant premixes	1	0	0	0	0	0	0
2106.90.91	- - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	7	0	0	0	0	0	0
2106.90.92	- - - Ginseng based preparations	7	0	0	0	0	0	0
2106.90.93	- - - Food preparations for lactase deficient infants	7	0	0	0	0	0	0
2106.90.94	- - - Other food preparations for infant use	7	0	0	0	0	0	0
2106.90.95	- - - Seri kaya	7	0	0	0	0	0	0
2106.90.96	- - - Other medical foods	7	0	0	0	0	0	0
2106.90.98	- - - Other flavouring preparations	1	0	0	0	0	0	0
2106.90.99	- - - Other	7	0	0	0	0	0	0
2201.10.00	- Mineral waters and aerated waters	10	0	0	0	0	0	0
2201.90.10	- - Ice and snow	10	0	0	0	0	0	0
2201.90.90	- - Other	10	0	0	0	0	0	0
2202.10.10	- - Sparkling mineral waters or aerated waters, flavoured	10	0	0	0	0	0	0
2202.10.90	- - Other	10	0	0	0	0	0	0
2202.90.10	- - Flavoured UHT milk drinks	7	0	0	0	0	0	0
2202.90.20	- - Soya milk drinks	3	0	0	0	0	0	0
2202.90.30	- - Other non-aerated beverages ready for immediate consumption without dilution	10	0	0	0	0	0	0
2202.90.90	- - Other	10	0	0	0	0	0	0
2203.00.10	- Stout or porter	15	13	10	8	5	3	0
2203.00.90	- Other, including ale	15	13	10	8	5	3	0

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(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2204.10.00	- Sparkling wine	5	0	0	0	0	0	0
2204.21.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	7	6	5	4	2	1	0
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	7	6	5	4	2	1	0
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	7	6	5	4	2	1	0
2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	7	6	5	4	2	1	0
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	7	6	5	4	2	1	0
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	7	6	5	4	2	1	0
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	7	6	5	4	2	1	0
2204.29.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	7	6	5	4	2	1	0
2204.29.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	7	6	5	4	2	1	0
2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	7	6	5	4	2	1	0
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol	5	0	0	0	0	0	0
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol	5	0	0	0	0	0	0
2206.00.10	- Cider or perry	5	4	3	1	0	0	0
2206.00.20	- Sake	5	0	0	0	0	0	0
2206.00.30	- Toddy	5	0	0	0	0	0	0
2206.00.40	- Shandy	5	0	0	0	0	0	0
2206.00.91	- - Other rice wine (including medicated rice wine)	5	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2206.00.99	- - Other	5	0	0	0	0	0	0
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	10	8	7	5	3	2	0
2208.20.50	- - Brandy	10	8	7	5	3	2	0
2208.20.90	- - Other	10	0	0	0	0	0	0
2208.30.00	- Whiskies	15	13	10	8	5	3	0
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	15	13	10	8	5	3	0
2208.50.00	- Gin and Geneva	15	13	10	8	5	3	0
2208.60.00	- Vodka	10	8	7	5	3	2	0
2208.70.00	- Liqueurs and cordials	10	8	7	5	3	2	0
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	15	0	0	0	0	0	0
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	15	0	0	0	0	0	0
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	15	13	10	8	5	3	0
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	15	13	10	8	5	3	0
2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	15	13	10	8	5	3	0
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	15	13	10	8	5	3	0
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	15	13	10	8	5	3	0
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	15	13	10	8	5	3	0
2208.90.90	- - Other	15	13	10	8	5	3	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	15	13	10	8	5	3	0
2309.10.10	- - Containing meat	5	0	0	0	0	0	0
2309.10.90	- - Other	5	0	0	0	0	0	0
2309.90.13	- - - Of a kind suitable for prawns	1	0	0	0	0	0	0
2309.90.14	- - - Of a kind suitable for primates	3	0	0	0	0	0	0
2309.90.20	- - Premixes, feed supplements or feed additives	1	0	0	0	0	0	0
2309.90.30	- - Other, containing meat	35	29	23	18	12	6	0
2309.90.90	- - Other	35	29	23	18	12	6	0
2401.10.10	- - Virginia type, flue-cured	7	0	0	0	0	0	0
2401.10.20	- - Virginia type, other than flue-cured	7	0	0	0	0	0	0
2401.10.40	- - Burley type	7	0	0	0	0	0	0
2401.10.50	- - Other, flue-cured	7	0	0	0	0	0	0
2401.10.90	- - Other	7	0	0	0	0	0	0
2401.20.10	- - Virginia type, flue-cured	7	6	5	4	2	1	0
2401.20.20	- - Virginia type, other than flue-cured	7	0	0	0	0	0	0
2401.20.30	- - Oriental type	7	0	0	0	0	0	0
2401.20.40	- - Burley type	7	0	0	0	0	0	0
2401.20.50	- - Other, flue-cured	7	0	0	0	0	0	0
2401.20.90	- - Other	7	0	0	0	0	0	0
2401.30.10	- - Tobacco stems	7	0	0	0	0	0	0
2401.30.90	- - Other	7	0	0	0	0	0	0
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	10	8	7	5	3	2	0
2402.20.10	- - Beedies	10	0	0	0	0	0	0
2402.20.20	- - Clove cigarettes	10	0	0	0	0	0	0
2402.20.90	- - Other	10	8	7	5	3	2	0
2403.19.11	- - - - AngHoon	3	0	0	0	0	0	0
2403.19.19	- - - - Other	7	6	5	4	2	1	0
2403.19.20	- - - Other manufactured tobacco for the manufacture of cigarettes	7	6	5	4	2	1	0
2403.19.90	- - - Other	7	6	5	4	2	1	0
2403.91.10	- - - Packed for retail sale	3	0	0	0	0	0	0
2403.91.90	- - - Other	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0206.10.00	- Of bovine animals, fresh or chilled	7	6	5	4	2	1	0
ex0210.20.00	Dried beef	7	6	5	4	2	1	0
0401.10.10	- - In liquid form	3	2	2	1	0	0	0
0401.10.90	- - Other	3	2	2	1	0	0	0
0401.20.10	- - In liquid form	3	2	2	1	0	0	0
0401.20.90	- - Other	3	2	2	1	0	0	0
0401.40.10	- - Milk in liquid form	3	2	2	1	0	0	0
0401.40.20	- - Milk in frozen form	3	2	2	1	0	0	0
0401.40.90	- - Other	3	2	2	1	0	0	0
0401.50.10	- - In liquid form	3	2	2	1	0	0	0
0401.50.90	- - Other	3	2	2	1	0	0	0
0402.10.41	- - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.10.49	- - Other	1	0	0	0	0	0	0
0402.10.91	- - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.10.99	- - Other	1	0	0	0	0	0	0
0402.21.20	- - - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.21.90	- - - Other	1	0	0	0	0	0	0
0402.29.20	- - - In containers of a gross weight of 20 kg or more	1	0	0	0	0	0	0
0402.29.90	- - - Other	1	0	0	0	0	0	0
0402.91.00	- - Not containing added sugar or other sweetening matter	5	0	0	0	0	0	0
0402.99.00	- - Other	5	0	0	0	0	0	0
0403.10.20	- - In liquid form, whether or not condensed	7	6	5	4	2	1	0
0403.10.90	- - Other	7	6	5	4	2	1	0
0403.90.10	- - Buttermilk	3	2	2	1	0	0	0
0403.90.90	- - Other	7	6	5	4	2	1	0
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	1	0	0	0	0	0	0
0404.90.00	- Other	3	0	0	0	0	0	0
0405.10.00	- Butter	7	0	0	0	0	0	0
0405.20.00	- Dairy spreads	7	0	0	0	0	0	0
0405.90.10	- - Anhydrous butterfat	1	0	0	0	0	0	0
0405.90.20	- - Butter oil	1	0	0	0	0	0	0
0405.90.30	- - Ghee	1	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0405.90.90	- - Other	1	0	0	0	0	0	0
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	3	0	0	0	0	0	0
0406.10.20	- - Curd	3	0	0	0	0	0	0
0406.20.10	- - In packages of a gross weight exceeding 20 kg	3	0	0	0	0	0	0
0406.20.90	- - Other	7	0	0	0	0	0	0
0406.30.00	- Processed cheese, not grated or powdered	7	0	0	0	0	0	0
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	3	0	0	0	0	0	0
0406.90.00	- Other cheese	7	0	0	0	0	0	0
0409.00.00	Natural honey.	7	6	5	4	2	1	0
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	3	0	0	0	0	0	0
0505.10.10	- - Duck feathers	3	0	0	0	0	0	0
0505.10.90	- - Other	3	0	0	0	0	0	0
0505.90.10	- - Duck feathers	3	0	0	0	0	0	0
0505.90.90	- - Other	3	0	0	0	0	0	0
0506.90.00	- Other	3	0	0	0	0	0	0
0511.10.00	- Bovine semen	1	0	0	0	0	0	0
0511.99.10	- - - Domestic animal semen	1	0	0	0	0	0	0
0511.99.20	- - - Silk worm egg	1	0	0	0	0	0	0
0511.99.30	- - - Natural sponges	3	0	0	0	0	0	0
0511.99.90	- - - Other	3	0	0	0	0	0	0
0602.90.10	- - Rooted orchid cuttings and slips	3	0	0	0	0	0	0
0602.90.20	- - Orchid seedlings	3	0	0	0	0	0	0
0602.90.40	- - Budded stumps of the genus <i>Hevea</i>	3	0	0	0	0	0	0
0602.90.50	- - Seedlings of the genus <i>Hevea</i>	3	0	0	0	0	0	0
0602.90.60	- - Budwood of the genus <i>Hevea</i>	3	0	0	0	0	0	0
0602.90.70	- - Leatherleaf ferns	3	0	0	0	0	0	0
0602.90.90	- - Other	3	0	0	0	0	0	0
0701.10.00	- Seed	1	0	0	0	0	0	0
0710.80.00	- Other vegetables	10	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0710.90.00	- Mixtures of vegetables	10	0	0	0	0	0	0
0712.20.00	- Onions	3	0	0	0	0	0	0
0712.39.10	- - - Truffles	3	0	0	0	0	0	0
0712.39.20	- - - Shiitake (dong-gu)	3	0	0	0	0	0	0
0712.39.90	- - - Other	3	0	0	0	0	0	0
0712.90.10	- - Garlic	3	0	0	0	0	0	0
0712.90.90	- - Other	3	0	0	0	0	0	0
0801.32.00	- - Shelled	7	0	0	0	0	0	0
0806.20.00	- Dried	3	0	0	0	0	0	0
0808.10.00	- Apples	7	0	0	0	0	0	0
0808.30.00	- Pears	7	0	0	0	0	0	0
0809.10.00	- Apricots	7	0	0	0	0	0	0
0811.90.00	- Other	7	6	5	4	2	1	0
ex 0901.21.20A	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
ex 0901.21.20B	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
ex 0901.22.20A	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
ex 0901.22.20B	Roasted ground coffee in plastic or aluminium capsules designed for use with household or office coffee machine	40	35	30	25	20	20	20
0902.10.10	- - Leaves	3	0	0	0	0	0	0
0902.10.90	- - Other	3	0	0	0	0	0	0
0902.20.10	- - Leaves	3	0	0	0	0	0	0
0902.20.90	- - Other	3	0	0	0	0	0	0
0902.30.10	- - Leaves	3	0	0	0	0	0	0
0902.30.90	- - Other	3	0	0	0	0	0	0
0902.40.10	- - Leaves	3	0	0	0	0	0	0
0902.40.90	- - Other	3	0	0	0	0	0	0
0910.20.00	- Saffron	3	0	0	0	0	0	0
0910.91.10	- - - Curry	7	0	0	0	0	0	0
0910.91.90	- - - Other	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
0910.99.10	- - - Thyme; bay leaves	3	0	0	0	0	0	0
0910.99.90	- - - Other	7	0	0	0	0	0	0
1001.11.00	- - Seed	0	0	0	0	0	0	0
1001.19.00	- - Other	0	0	0	0	0	0	0
1001.99.19	- - - - Other	0	0	0	0	0	0	0
1101.00.10	- Wheat flour	7	6	5	4	2	1	0
1101.00.20	- Meslin flour	7	6	5	4	2	1	0
1104.19.90	- - - Other	3	0	0	0	0	0	0
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	7	0	0	0	0	0	0
1209.22.00	- - Clover (Trifolium spp.) seeds	1	0	0	0	0	0	0
1209.25.00	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	1	0	0	0	0	0	0
1209.29.10	- - - Timothy grass seeds	1	0	0	0	0	0	0
1209.29.20	- - - Other beet seeds	3	0	0	0	0	0	0
1209.29.90	- - - Other	3	0	0	0	0	0	0
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	1	0	0	0	0	0	0
1209.91.10	- - - Onion seeds	1	0	0	0	0	0	0
1209.91.90	- - - Other	1	0	0	0	0	0	0
1209.99.10	- - - Rubber tree seeds or kenaf seeds	1	0	0	0	0	0	0
1209.99.90	- - - Other	1	0	0	0	0	0	0
1211.90.11	- - - Cannabis, in cut, crushed or powdered form	3	0	0	0	0	0	0
1211.90.12	- - - Cannabis, in other forms	3	0	0	0	0	0	0
1211.90.13	- - - Rauwolfia serpentina roots	3	0	0	0	0	0	0
1211.90.14	- - - Other, in cut, crushed or powdered form	3	0	0	0	0	0	0
1211.90.19	- - - Other	3	0	0	0	0	0	0
1211.90.91	- - - Pyrethrum, in cut, crushed or powdered form	3	0	0	0	0	0	0
1211.90.92	- - - Pyrethrum, in other forms	3	0	0	0	0	0	0
1211.90.94	- - - Sandalwood	3	0	0	0	0	0	0
1211.90.95	- - - Agarwood (gaharu) chips	3	0	0	0	0	0	0
1211.90.96	- - - Liquorice roots	3	0	0	0	0	0	0
1211.90.97	- - - Bark of persea (Persea Kurzii Kosterm)	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1211.90.98	- - - Other, in cut, crushed or powdered form	3	0	0	0	0	0	0
1211.90.99	- - - Other	3	0	0	0	0	0	0
1214.90.00	- Other	3	0	0	0	0	0	0
1301.90.10	- - Gum benjamin	1	0	0	0	0	0	0
1301.90.20	- - Gum damar	1	0	0	0	0	0	0
1301.90.30	- - Cannabis resins	1	0	0	0	0	0	0
1301.90.40	- - Lac	1	0	0	0	0	0	0
1301.90.90	- - Other	1	0	0	0	0	0	0
1302.12.00	- - Of liquorice	3	0	0	0	0	0	0
1302.13.00	- - Of hops	1	0	0	0	0	0	0
1302.19.20	- - - Extracts and tinctures of cannabis	3	0	0	0	0	0	0
1302.19.30	- - - Other medicinal extracts	3	0	0	0	0	0	0
1302.19.40	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	3	0	0	0	0	0	0
1302.19.50	- - - Japan (or Chinese) lacquer (natural lacquer)	3	0	0	0	0	0	0
1302.19.90	- - - Other	3	0	0	0	0	0	0
1302.20.00	- Pectic substances, pectinates and pectates	3	0	0	0	0	0	0
1302.31.00	- - Agar-agar	3	0	0	0	0	0	0
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	3	0	0	0	0	0	0
1302.39.10	- - - Carrageenan	7	0	0	0	0	0	0
1302.39.90	- - - Other	1	0	0	0	0	0	0
1404.90.20	- - Of a kind used primarily in tanning or dyeing	3	0	0	0	0	0	0
1404.90.30	- - Kapok	7	0	0	0	0	0	0
1404.90.90	- - Other	3	0	0	0	0	0	0
1512.19.10	- - - Fractions of unrefined sunflower-seed or safflower oil	7	0	0	0	0	0	0
1512.19.90	- - - Other	7	0	0	0	0	0	0
1515.90.11	- - - Crude oil	3	0	0	0	0	0	0
1515.90.12	- - - Fractions of unrefined oil	3	0	0	0	0	0	0
1515.90.19	- - - Other	3	0	0	0	0	0	0
1515.90.21	- - - Crude oil	1	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1515.90.22	- - - Fractions of unrefined oil	1	0	0	0	0	0	0
1515.90.29	- - - Other	1	0	0	0	0	0	0
1515.90.31	- - - Crude oil	3	0	0	0	0	0	0
1515.90.32	- - - Fractions of unrefined oil	3	0	0	0	0	0	0
1515.90.39	- - - Other	3	0	0	0	0	0	0
1515.90.91	- - - Crude oil	3	0	0	0	0	0	0
1515.90.92	- - - Fractions of unrefined oil	3	0	0	0	0	0	0
1515.90.99	- - - Other	3	0	0	0	0	0	0
1516.20.11	- - - Of soya beans	15	13	10	8	5	3	0
1516.20.12	- - - Of the fruit of the oil palm, crude	15	13	10	8	5	3	0
1516.20.13	- - - Of the fruit of the oil palm, other than crude	15	13	10	8	5	3	0
1516.20.14	- - - Of coconuts	15	13	10	8	5	3	0
1516.20.15	- - - Of palm kernels, crude	15	13	10	8	5	3	0
1516.20.16	- - - Of palm kernels, refined bleached and deodorized (RBD)	15	13	10	8	5	3	0
1516.20.17	- - - Of ground-nuts	15	13	10	8	5	3	0
1516.20.18	- - - Of linseed	15	13	10	8	5	3	0
1516.20.19	- - - Other	15	13	10	8	5	3	0
1516.20.21	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	3	0	0	0	0	0	0
1516.20.22	- - - Of linseed	3	0	0	0	0	0	0
1516.20.23	- - - Of olives	3	0	0	0	0	0	0
1516.20.29	- - - Other	3	0	0	0	0	0	0
1516.20.51	- - - Unrefined	15	13	10	8	5	3	0
1516.20.52	- - - Refined, bleached and deodorised (RBD)	15	13	10	8	5	3	0
1516.20.59	- - - Other	15	13	10	8	5	3	0
1516.20.92	- - - Of linseed	15	13	10	8	5	3	0
1516.20.93	- - - Of olives	15	13	10	8	5	3	0
1516.20.94	- - - Of soya beans	15	13	10	8	5	3	0
1516.20.95	- - - Hydrogenated castor oil (opal wax)	15	13	10	8	5	3	0
1516.20.96	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	15	13	10	8	5	3	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1516.20.97	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	15	13	10	8	5	3	0
1516.20.98	- - - Other, of ground-nuts, palm oil or coconuts	15	13	10	8	5	3	0
1516.20.99	- - - Other	15	13	10	8	5	3	0
1517.10.00	- Margarine, excluding liquid margarine	15	13	10	8	5	3	0
1517.90.10	- - Imitation ghee	15	13	10	8	5	3	0
1517.90.20	- - Liquid margarine	15	13	10	8	5	3	0
1517.90.30	- - Of a kind used as mould release preparation	15	13	10	8	5	3	0
1517.90.43	- - - Shortening	15	13	10	8	5	3	0
1517.90.44	- - - Imitation lard	15	13	10	8	5	3	0
1517.90.50	- - - Solid mixtures or preparations	15	13	10	8	5	3	0
1517.90.61	- - - - In which ground-nut oil predominates	15	13	10	8	5	3	0
1517.90.62	- - - - In which crude palm oil predominates	15	13	10	8	5	3	0
1517.90.63	- - - - In which other palm oil predominates, in packings of a net weight of less than 20 kg	15	13	10	8	5	3	0
1517.90.64	- - - - In which other palm oil predominates, in packings of a net weight of 20 kg or more	15	13	10	8	5	3	0
1517.90.65	- - - - In which palm kernel oil predominates	15	13	10	8	5	3	0
1517.90.66	- - - - In which palm kernel olein predominates	15	13	10	8	5	3	0
1517.90.67	- - - - In which soya-bean oil predominates	15	13	10	8	5	3	0
1517.90.68	- - - - In which illipe nut oil predominates	15	13	10	8	5	3	0
1517.90.69	- - - - Other	15	13	10	8	5	3	0
1517.90.90	- - Other	15	13	10	8	5	3	0
1518.00.12	- - Animal fats and oils	3	0	0	0	0	0	0
1518.00.14	- - Ground-nut, soya-bean, palm or coconut oil	3	0	0	0	0	0	0
1518.00.15	- - Linseed oil and its fractions	3	0	0	0	0	0	0
1518.00.16	- - Olive oil and its fractions	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1518.00.19	-- Other	3	0	0	0	0	0	0
1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	3	0	0	0	0	0	0
1518.00.31	-- Of the fruit of the oil palm or of palm kernels	3	0	0	0	0	0	0
1518.00.33	-- Of linseed	3	0	0	0	0	0	0
1518.00.34	-- Of olives	3	0	0	0	0	0	0
1518.00.35	-- Of ground-nuts	3	0	0	0	0	0	0
1518.00.36	-- Of soya beans or coconuts	3	0	0	0	0	0	0
1518.00.37	-- Of cotton seeds	3	0	0	0	0	0	0
1518.00.39	-- Other	3	0	0	0	0	0	0
1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	3	0	0	0	0	0	0
1702.11.00	-- Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	1	0	0	0	0	0	0
1702.19.00	-- Other	3	0	0	0	0	0	0
1704.90.10	-- Medicated pastilles and drops	15	0	0	0	0	0	0
1704.90.20	-- White chocolate	10	0	0	0	0	0	0
1704.90.91	--- Soft, containing gelatin	15	0	0	0	0	0	0
1704.90.99	--- Other	15	0	0	0	0	0	0
1803.10.00	- Not defatted	3	2	2	1	0	0	0
1803.20.00	- Wholly or partly defatted	3	2	2	1	0	0	0
1804.00.00	Cocoa butter, fat and oil.	3	0	0	0	0	0	0
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	7	6	5	4	2	1	0
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	7	6	5	4	2	1	0
1806.20.10	-- Chocolate confectionery in blocks, slabs or bars	7	6	5	4	2	1	0
1806.20.90	-- Other	7	6	5	4	2	1	0
1806.31.10	--- Chocolate confectionery	7	6	5	4	2	1	0
1806.31.90	--- Other	7	6	5	4	2	1	0
1806.32.10	--- Chocolate confectionery	7	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1806.32.90	- - - Other	7	0	0	0	0	0	0
1806.90.10	- - Chocolate confectionery in tablets or pastilles	7	0	0	0	0	0	0
1806.90.30	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	3	0	0	0	0	0	0
1806.90.40	- - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	3	0	0	0	0	0	0
1806.90.90	- - Other	7	0	0	0	0	0	0
1901.10.10	- - Of malt extract	7	6	5	4	2	1	0
1901.10.20	- - Of goods of headings 04.01 to 04.04	7	6	5	4	2	1	0
1901.10.30	- - Of soya-bean powder	7	6	5	4	2	1	0
1901.10.91	- - - Medical foods	7	6	5	4	2	1	0
1901.10.99	- - - Other	7	6	5	4	2	1	0
1901.20.10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	10	8	7	5	3	2	0
1901.20.20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	10	8	7	5	3	2	0
1901.20.30	- - Other, not containing cocoa	10	8	7	5	3	2	0
1901.20.40	- - Other, containing cocoa	10	8	7	5	3	2	0
1901.90.11	- - - Medical foods	1	0	0	0	0	0	0
1901.90.19	- - - Other	1	0	0	0	0	0	0
1901.90.20	- - Malt extract	1	0	0	0	0	0	0
1901.90.31	- - - Filled milk	7	6	5	4	2	1	0
1901.90.32	- - - Other, containing cocoa powder	7	6	5	4	2	1	0
1901.90.39	- - - Other	7	6	5	4	2	1	0
1901.90.41	- - - In powder form	3	2	2	1	0	0	0
1901.90.49	- - - In other forms	3	2	2	1	0	0	0
1901.90.91	- - - Medical foods	7	6	5	4	2	1	0
1901.90.99	- - - Other	7	6	5	4	2	1	0
1902.11.00	- - Containing eggs	15	14	13	11	10	10	10
1902.19.20	- - - Rice vermicelli (bee hoon)	15	14	13	11	10	10	10

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1902.19.30	- - - Transparent vermicelli	15	14	13	11	10	10	10
1902.19.40	- - - Noodles	15	14	13	11	10	10	10
1902.19.90	- - - Other	15	14	13	11	10	10	10
1902.20.10	- - Stuffed with meat or meat offal	15	0	0	0	0	0	0
1902.20.30	- - Stuffed with fish, crustaceans or molluscs	15	0	0	0	0	0	0
1902.20.90	- - Other	15	0	0	0	0	0	0
1902.30.20	- - Instant rice vermicelli	15	14	13	11	10	10	10
1902.30.30	- - Transparent vermicelli	15	14	13	11	10	10	10
1902.30.40	- - Other instant noodles	15	14	13	11	10	10	10
1902.30.90	- - Other	15	14	13	11	10	10	10
1902.40.00	- Couscous	10	0	0	0	0	0	0
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	15	0	0	0	0	0	0
1904.10.10	- - Containing cocoa	15	13	10	8	5	3	0
1904.10.90	- - Other	15	13	10	8	5	3	0
1904.20.10	- - Prepared foods obtained from unroasted cereal flakes	7	0	0	0	0	0	0
1904.20.90	- - Other	7	0	0	0	0	0	0
1904.30.00	- Bulgur wheat	7	0	0	0	0	0	0
1904.90.90	- - Other	7	0	0	0	0	0	0
1905.10.00	- Crispbread	15	14	13	11	10	10	10
1905.20.00	- Gingerbread and the like	15	14	13	11	10	10	10
1905.31.10	- - - Not containing cocoa	15	13	10	8	5	3	0
1905.31.20	- - - Containing cocoa	15	13	10	8	5	3	0
1905.32.00	- - Waffles and wafers	15	14	13	11	10	10	10
1905.40.10	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	15	0	0	0	0	0	0
1905.40.90	- - Other	15	0	0	0	0	0	0
1905.90.10	- - Unsweetened teething biscuits	15	0	0	0	0	0	0
1905.90.20	- - Other unsweetened biscuits	15	0	0	0	0	0	0
1905.90.30	- - Cakes	15	0	0	0	0	0	0
1905.90.40	- - Pastries	15	0	0	0	0	0	0
1905.90.50	- - Flourless bakers' wares	15	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1905.90.60	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	15	0	0	0	0	0	0
1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products	15	0	0	0	0	0	0
1905.90.80	- - Other crisp savoury food products	15	0	0	0	0	0	0
1905.90.90	- - Other	15	0	0	0	0	0	0
2002.90.10	- - Tomato paste	10	0	0	0	0	0	0
2002.90.20	- - Tomato powder	3	0	0	0	0	0	0
2002.90.90	- - Other	15	13	10	8	5	3	0
2004.10.00	- Potatoes	10	0	0	0	0	0	0
2005.20.11	- - - In airtight containers	7	6	5	4	2	1	0
2005.20.19	- - - Other	7	6	5	4	2	1	0
2005.20.91	- - - In airtight containers	7	0	0	0	0	0	0
2005.20.99	- - - Other	7	0	0	0	0	0	0
2005.99.10	- - - In airtight containers	10	0	0	0	0	0	0
2005.99.90	- - - Other	10	0	0	0	0	0	0
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	15	13	10	8	5	3	0
2007.10.00	- Homogenised preparations	7	6	5	4	2	1	0
2007.91.00	- - Citrus fruit	15	0	0	0	0	0	0
2007.99.10	- - - Fruit pastes other than of mangoes, pineapples or strawberries	3	0	0	0	0	0	0
2007.99.90	- - - Other	15	13	10	8	5	3	0
2008.19.10	- - - Cashew nuts	10	8	7	5	3	2	0
2008.19.90	- - - Other	10	8	7	5	3	2	0
2008.20.00	- Pineapples	10	8	7	5	3	2	0
2008.50.10	- - Containing added sugar or other sweetening matter or spirit	7	0	0	0	0	0	0
2008.50.90	- - Other	7	0	0	0	0	0	0
2008.60.10	- - Containing added sugar or other sweetening matter or spirit	7	0	0	0	0	0	0
2008.60.90	- - Other	7	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2008.70.10	-- Containing added sugar or other sweetening matter or spirit	7	0	0	0	0	0	0
2008.70.90	-- Other	7	0	0	0	0	0	0
2008.80.10	-- Containing added sugar or other sweetening matter or spirit	15	13	10	8	5	3	0
2008.80.90	-- Other	15	13	10	8	5	3	0
2008.97.10	--- Of stems, roots and other edible parts of plants, not including fruits or nuts	10	0	0	0	0	0	0
2008.97.20	--- Other, containing added sugar or other sweetening matter or spirit	10	0	0	0	0	0	0
2008.97.90	--- Other	10	8	7	5	3	2	0
2008.99.10	--- Lychees	10	0	0	0	0	0	0
2008.99.20	--- Longans	10	0	0	0	0	0	0
2008.99.30	--- Of stems, roots and other edible parts of plants, not including fruits or nuts	10	0	0	0	0	0	0
2008.99.40	--- Other, containing added sugar or other sweetening matter or spirit	10	8	7	5	3	2	0
2008.99.90	--- Other	10	0	0	0	0	0	0
2009.71.00	-- Of a Brix value not exceeding 20	7	0	0	0	0	0	0
2009.79.00	-- Other	7	0	0	0	0	0	0
2009.89.10	--- Blackcurrant juice	10	0	0	0	0	0	0
2009.89.91	---- For infant use	10	0	0	0	0	0	0
2009.89.99	---- Other	10	0	0	0	0	0	0
2009.90.10	-- For infant use	10	0	0	0	0	0	0
2009.90.90	-- Other	10	0	0	0	0	0	0
2101.20.10	-- Tea preparations consisting of a mixture of tea, milk powder and sugar	10	8	7	5	3	2	0
2101.20.90A	--- Tea powder	7	6	5	4	2	1	0
2101.20.90B	--- Other	10	8	7	5	3	2	0
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	10	8	7	5	3	2	0
2102.10.00	- Active yeasts	3	0	0	0	0	0	0
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	3	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2103.20.00	- Tomato ketchup and other tomato sauces	10	8	7	5	3	2	0
2103.30.00	- Mustard flour and meal and prepared mustard	10	8	7	5	3	2	0
2103.90.10	- - Chilli sauce	7	6	5	4	2	1	0
2103.90.40	- - Other mixed condiments and mixed seasonings, including belachan (blachan)	7	6	5	4	2	1	0
2103.90.90	- - Other	7	6	5	4	2	1	0
2104.10.11	- - - For infant use	15	11	8	4	0	0	0
2104.10.91	- - - For infant use	15	11	8	4	0	0	0
2104.20.11	- - - For infant use	7	0	0	0	0	0	0
2104.20.19	- - - Other	7	0	0	0	0	0	0
2104.20.91	- - - For infant use	7	0	0	0	0	0	0
2104.20.99	- - - Other	7	0	0	0	0	0	0
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	10	0	0	0	0	0	0
2106.10.00	- Protein concentrates and textured protein substances	3	2	2	1	0	0	0
2106.90.10	- - Dried bean curd and bean curd sticks	7	0	0	0	0	0	0
2106.90.20	- - Flavoured or coloured syrups	7	0	0	0	0	0	0
2106.90.30	- - Non-dairy creamer	7	0	0	0	0	0	0
2106.90.41	- - - In powder form	3	0	0	0	0	0	0
2106.90.49	- - - Other	7	0	0	0	0	0	0
2106.90.51	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates	1	0	0	0	0	0	0
2106.90.52	- - - Composite concentrates for simple dilution with water to make beverages	10	0	0	0	0	0	0
2106.90.53	- - - Ginseng based products	7	0	0	0	0	0	0
2106.90.59	- - - Other	7	0	0	0	0	0	0
2106.90.61	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	1	0	0	0	0	0	0
2106.90.62	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	1	0	0	0	0	0	0
2106.90.64	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	10	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2106.90.65	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	10	0	0	0	0	0	0
2106.90.66	- - - Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	7	0	0	0	0	0	0
2106.90.67	- - - Other, of a kind used for the manufacture of alcoholic beverages, in other forms	7	0	0	0	0	0	0
2106.90.69	- - - Other	7	0	0	0	0	0	0
2106.90.70	- - Food supplements	7	0	0	0	0	0	0
2106.90.80	- - Fortificant premixes	1	0	0	0	0	0	0
2106.90.91	- - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	7	0	0	0	0	0	0
2106.90.92	- - - Ginseng based preparations	7	0	0	0	0	0	0
2106.90.93	- - - Food preparations for lactase deficient infants	7	0	0	0	0	0	0
2106.90.94	- - - Other food preparations for infant use	7	0	0	0	0	0	0
2106.90.95	- - - Seri kaya	7	0	0	0	0	0	0
2106.90.96	- - - Other medical foods	7	0	0	0	0	0	0
2106.90.98	- - - Other flavouring preparations	1	0	0	0	0	0	0
2106.90.99	- - - Other	7	0	0	0	0	0	0
2201.10.00	- Mineral waters and aerated waters	10	0	0	0	0	0	0
2201.90.10	- - Ice and snow	10	0	0	0	0	0	0
2201.90.90	- - Other	10	0	0	0	0	0	0
2202.10.10	- - Sparkling mineral waters or aerated waters, flavoured	10	0	0	0	0	0	0
2202.10.90	- - Other	10	0	0	0	0	0	0
2202.90.10	- - Flavoured UHT milk drinks	7	0	0	0	0	0	0
2202.90.20	- - Soya milk drinks	3	0	0	0	0	0	0
2202.90.30	- - Other non-aerated beverages ready for immediate consumption without dilution	10	0	0	0	0	0	0
2202.90.90	- - Other	10	0	0	0	0	0	0
2203.00.10	- Stout or porter	15	13	10	8	5	3	0
2203.00.90	- Other, including ale	15	13	10	8	5	3	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2204.10.00	- Sparkling wine	5	0	0	0	0	0	0
2204.21.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	7	6	5	4	2	1	0
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	7	6	5	4	2	1	0
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	7	6	5	4	2	1	0
2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	7	6	5	4	2	1	0
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	7	6	5	4	2	1	0
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	7	6	5	4	2	1	0
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	7	6	5	4	2	1	0
2204.29.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	7	6	5	4	2	1	0
2204.29.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	7	6	5	4	2	1	0
2204.29.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	7	6	5	4	2	1	0
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol	5	0	0	0	0	0	0
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol	5	0	0	0	0	0	0
2206.00.10	- Cider or perry	5	4	3	1	0	0	0
2206.00.20	- Sake	5	0	0	0	0	0	0
2206.00.30	- Toddy	5	0	0	0	0	0	0
2206.00.40	- Shandy	5	0	0	0	0	0	0
2206.00.91	- - Other rice wine (including medicated rice wine)	5	0	0	0	0	0	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2206.00.99	- - Other	5	0	0	0	0	0	0
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	10	8	7	5	3	2	0
2208.20.50	- - Brandy	10	8	7	5	3	2	0
2208.20.90	- - Other	10	0	0	0	0	0	0
2208.30.00	- Whiskies	15	13	10	8	5	3	0
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	15	13	10	8	5	3	0
2208.50.00	- Gin and Geneva	15	13	10	8	5	3	0
2208.60.00	- Vodka	10	8	7	5	3	2	0
2208.70.00	- Liqueurs and cordials	10	8	7	5	3	2	0
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	15	0	0	0	0	0	0
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	15	0	0	0	0	0	0
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	15	13	10	8	5	3	0
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	15	13	10	8	5	3	0
2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	15	13	10	8	5	3	0
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	15	13	10	8	5	3	0
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	15	13	10	8	5	3	0
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	15	13	10	8	5	3	0
2208.90.90	- - Other	15	13	10	8	5	3	0

AHTN 2012	Description of Products	MFN (1 Jan 2015)	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6 and subsequent years
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	15	13	10	8	5	3	0
2309.10.10	- - Containing meat	5	0	0	0	0	0	0
2309.10.90	- - Other	5	0	0	0	0	0	0
2309.90.13	- - - Of a kind suitable for prawns	1	0	0	0	0	0	0
2309.90.14	- - - Of a kind suitable for primates	3	0	0	0	0	0	0
2309.90.20	- - Premixes, feed supplements or feed additives	1	0	0	0	0	0	0
2309.90.30	- - Other, containing meat	35	29	23	18	12	6	0
2309.90.90	- - Other	35	29	23	18	12	6	0
2401.10.10	- - Virginia type, flue-cured	7	0	0	0	0	0	0
2401.10.20	- - Virginia type, other than flue-cured	7	0	0	0	0	0	0
2401.10.40	- - Burley type	7	0	0	0	0	0	0
2401.10.50	- - Other, flue-cured	7	0	0	0	0	0	0
2401.10.90	- - Other	7	0	0	0	0	0	0
2401.20.10	- - Virginia type, flue-cured	7	6	5	4	2	1	0
2401.20.20	- - Virginia type, other than flue-cured	7	0	0	0	0	0	0
2401.20.30	- - Oriental type	7	0	0	0	0	0	0
2401.20.40	- - Burley type	7	0	0	0	0	0	0
2401.20.50	- - Other, flue-cured	7	0	0	0	0	0	0
2401.20.90	- - Other	7	0	0	0	0	0	0
2401.30.10	- - Tobacco stems	7	0	0	0	0	0	0
2401.30.90	- - Other	7	0	0	0	0	0	0
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	10	8	7	5	3	2	0
2402.20.10	- - Beedies	10	0	0	0	0	0	0
2402.20.20	- - Clove cigarettes	10	0	0	0	0	0	0
2402.20.90	- - Other	10	8	7	5	3	2	0
2403.19.11	- - - - Ang Hoon	3	0	0	0	0	0	0
2403.19.19	- - - - Other	7	6	5	4	2	1	0
2403.19.20	- - - Other manufactured tobacco for the manufacture of cigarettes	7	6	5	4	2	1	0
2403.19.90	- - - Other	7	6	5	4	2	1	0
2403.91.10	- - - Packed for retail sale	3	0	0	0	0	0	0
2403.91.90	- - - Other	3	0	0	0	0	0	0

ANNEX XI

REFERRED TO IN ARTICLE 6.16

SCHEDULES OF SPECIFIC COMMITMENTS

APPENDIX 1: The Philippines

APPENDIX 2: Iceland

APPENDIX 3: Liechtenstein

APPENDIX 4: Norway

APPENDIX 5: Switzerland

APPENDIX 1 TO ANNEX XI

PHILIPPINES – SCHEDULES OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 6.16

1. The classification of services is based on the Services Sectoral Classification List (GATT Document MTN.GNS/W120 dated 10 July 1991) and is in accordance with the definition in the 1991 UN Provisional Central Product Classification (CPC), unless otherwise specified. These alphabetical and numerical divisions are indicated to enhance the clarity in the description of specific commitments, but shall not be construed as being part of the specific commitments.
2. The scheduling of specific commitments follows the Guidelines for Scheduling of Specific Commitments (WTO Document S/L/92, dated 28 March 2001). The Guidelines shall not, however, be construed as being legally binding.
3. The modes of supply 1), 2), 3) and 4) indicated in this Schedule correspond respectively to the supply of services defined in (i), (ii), (iii) and (iv) of subparagraph (t) of Article 71.
4. The entry “Unbound” means the Philippines remains free to introduce or maintain measures inconsistent with market access or national treatment in the given sector and mode of supply.
5. The entry “Unbound*” means unbound due to lack of technical feasibility.
6. The use of “**” against individual CPC codes indicates that the specific commitment for that code does not extend to the total range of services covered under that code.
7. All limitations on market access and national treatment in the horizontal section shall apply to all sectors and subsectors where specific commitments are made on this Schedule, unless otherwise specified.
8. All references to the names of the Philippine laws, rules and regulations mentioned in the Schedule shall be construed to include any amendment thereto at the time of the entry into force of this Agreement.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
All Sectors Included in this Schedule	<p>(3) <u>In Activities Expressly Reserved by Law to Citizens of the Philippines (i.e., foreign equity is limited to a maximum of 40 percent):</u></p> <p>The participation of foreign investors in the governing body of any corporation engaged in activities expressly reserved to citizens of the Philippines by law shall be limited to the proportionate share of foreign capital of such entities.</p> <p>All executive and managing officers must be citizens of the Philippines.</p> <p><u>Acquisition of Land</u></p> <p>All lands of the public domain are owned by the State. Only citizens of the Philippines or corporations or associations at least 60 percent of whose capital is owned by such citizens may own land other than public lands and acquire public lands through lease.</p> <p>Foreign investors may lease only private-owned lands.</p> <p>(4) In activities expressly reserved by law to citizens of the Philippines where foreign equity participation is limited to a maximum of 40 percent, all executives and managers must be citizens of the Philippines.</p>	<p>(3) <u>Access to Domestic Credit</u></p> <p>A foreign firm, engaged in non-manufacturing activities availing itself of peso borrowings, shall observe, at the time of borrowing, the prescribed 50:50 debt-to-equity ratio. Foreign firms covered are:</p> <p>Partnerships, more than 40 percent of whose capital is owned by non-Filipino citizens; and</p> <p>Corporations, more than 40 percent of whose total subscribed capital stock is owned by non-Filipino citizens.</p> <p>This requirement does not apply to banks and non-bank financial intermediaries.</p> <p>(4) Pursuant to Section 14, Article XII of the Philippine Constitution, the practice of profession in the Philippines shall be limited to citizens of the Philippines, save in cases prescribed by law. If the position of the natural person constitutes the practice of a regulated</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Pursuant to Article 40 of the Labor Code, as amended, and its implementing rules and regulations, non-resident foreign nationals may be admitted to the Philippines after a determination of the non-availability of a person in the Philippines who is competent, able and willing at the time of application, to perform the services for which the foreign national is desired.</p> <p>The labor market test will not apply in the following categories of Natural Persons:</p> <p>Intra-Corporate Transferee (ICT) means a natural person who is an employee of a juridical person established in the territory of an EFTA State, who is transferred temporarily for the supply of a service through commercial presence (either through a joint venture, representative office, branch, subsidiary or affiliate) in the Philippines, and who has been an employee of the juridical person for at least one (1) year immediately preceding his/her application for admission, and who is:</p> <p>(i) an Executive: a natural person within the organization who primarily directs the management of the organization and exercises wide latitude in decision making and receives only general supervision or direction from higher level executives, the board of directors, or stockholders of the business; an executive would not directly perform tasks related to the actual provision of the service or services of the organization;</p> <p>(ii) a Manager: a natural person within the organization who primarily directs the organization/</p>	<p>profession under the laws, rules and regulations of the Philippines, the natural person must secure a special permit to practice the regulated profession from the Professional Regulation Commission (PRC) pursuant to Section 7(j) of Republic Act No. 8981. The natural person shall likewise comply with the requirements relative to practice of profession by a foreign national as provided for in the appropriate professional regulatory law.</p> <p>Pursuant to the Constitution and other relevant laws, in activities expressly reserved to citizens of the Philippines or corporation or association where foreign equity participation is limited to a maximum of 40 percent, all executive and managing officers must be citizens of the Philippines. A non-Filipino citizen as officer or assigned to do technical functions shall have two (2) Filipino understudies.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>department/ subdivision and exercises supervisory and control functions over other supervisory, managerial or professional staff; does not include first line supervisors unless employees supervised are professionals; does not include employees who primarily perform tasks necessary for the provision of the service; or</p> <p>(iii) a Specialist: a natural person within the organization who possesses knowledge at an advanced level of expertise essential to the establishment and provision of the service and/or possesses proprietary knowledge of the organization's service, research equipment, techniques or management; may include, but is not limited to, members of a licensed profession; and who have at least five (5) years of related experience.</p> <p>Temporary stay is allowed for a maximum period of one (1) year.</p> <p>Business Visitor means a natural person of an EFTA State seeking to enter or stay in the Philippines temporarily, whose remuneration and financial support for the duration of the visit is derived from outside of the Philippines;</p> <p>(i) who are representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplier, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves;</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(ii) as an employee of a juridical person who has no other representative, branch or subsidiary in the Philippines, only for the purpose of setting up a commercial presence, for the juridical person in the Philippines; and</p> <p>(iii) for the purpose of participating in business negotiations or meetings.</p> <p>Entry and temporary stay shall be granted to a natural person of each Party, who stays in the Philippines for an initial period of 59 days, which may be extended every two months thereafter for a total period of stay of one year pursuant to the Philippine Immigration Act of 1940, as amended.</p> <p>Contractual Service Supplier means a natural person who is an employee of a juridical person established in the territory of an EFTA State which has no commercial presence in the territory of the Philippines where the services will be provided, who:</p> <p>(3) has been an employee of the juridical person for at least one year immediately preceding his/her application for admission;</p> <p>(4) enters the territory of the Philippines temporarily in order to supply a service pursuant to a contract(s) between his/her employer and an enterprise with substantive* business in the territory of the Philippines; and</p>		

* Enterprises with more than PhP50 million in assets

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>(5) is either an executive, manager, or specialist, as defined above, who receives remuneration from his/her employer.</p> <p>Per contract, temporary entry for a limited number of service suppliers will be granted, the number of service suppliers depending on the size of the task to be performed under the contract.</p> <p>Entry and temporary stay shall be granted to a natural person of each Party, who stays in the Philippines for an initial period of 59 days, which may be extended every two months thereafter for a total period of stay of one year pursuant to Commonwealth Act No. 613, otherwise known as the Philippine Immigration Act of 1940, as amended.</p> <p>Installers and servicers means a natural person who:</p> <ul style="list-style-type: none"> - is an employee of a juridical person established in the territory of an EFTA State for at least one year who is assigned to install or service industrial machinery, equipment or both machinery and equipment, where such installation and/or servicing by the juridical person is part of the contract of purchase of the said machinery or equipment; and includes the contractual requirement to develop local skills through training to the juridical person in the territory of the Philippines; - has high-level of knowledge and technical expertise required by the contract between a juridical person in the territory of the Philippines and the juridical person established 		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>in an EFTA State not having commercial presence in the Philippines;</p> <ul style="list-style-type: none"> - cannot perform services which are not related to the service activity which is the subject of the contract and any supply of services in connection with CPC 872; and - is allowed to stay in the Philippines for a period not exceeding 90 days in any 12-month period. <p>All measures relating to permanent residents are unbound.</p> <p>Also limits national treatment.</p> <p>(1), (2), (3), (4)</p> <p>All measures on subsidies are unbound.</p> <p>All measures taken by local government units are unbound.</p> <p>Also limits national treatment.</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
All subsectors	<p>(1), (2) Service Outputs: For professions with specific service outputs (e.g. plans, specifications, audit reports), such outputs shall be recognized by the Philippine government provided it is signed by a registered professional with the Professional Regulation Commission (PRC) or a foreign professional with an issued Special Temporary Permit by the PRC.</p> <p>Also limits national treatment.</p> <p>(4) If the position of the natural person constitutes the practice of a regulated profession under the laws, rules and regulations of the Philippines, the natural person must secure a special permit to practice the regulated profession from the PRC pursuant to Section 7(j) of Republic Act No. 8981, otherwise known as the PRC Modernization Act of 2000. The natural person shall, likewise, comply with the requirements relative to practice of profession by a foreign national as provided for in the appropriate professional regulatory law.</p> <p>Also limits national treatment.</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Financial auditing services (86211)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Accounting review services (86212)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Architectural services (8671)	(1) None (2) None (3) Unbound (4) None	(1) None (2) None (3) Unbound (4) None	
Aeronautical engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Agricultural engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Chemical engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Civil engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Electrical engineering (8672**)	(1) None (2) None (3) Unbound (4) None	(1) None (2) None (3) Unbound (4) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Electronics engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Geodetic engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Mechanical engineering	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Metallurgical engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Mining engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Naval Architecture and Marine engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Sanitary engineering (8672**)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	
Environmental Planning-including urban planning(86741)	(1) None (2) None (3) Unbound (4) None	(1) None (2) None (3) Unbound (4) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Landscape Architecture (86742)	(1) None (2) None (3) Unbound (4) None	(1) None (2) None (3) Unbound (4) None	
Interior design (CPC 87907**)	(1) None (2) None (3) None (4) None	(1) None (2) None (3) None (4) None	
Medical services (93121, 93122)	(1) None (2) None (3) Unbound (4) None	(1) None (2) None (3) Unbound (4) None	
Veterinary services (932)	(1) None (2) None (3) Corporate practice is not allowed. (4) None	(1) None (2) None (3) Corporate practice is not allowed. (4) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Nursing services (93191**)	(1) None (2) None (3) Unbound (4) None	(1) None (2) None (3) Unbound (4) None	
B. Computer and Related Services			
Consultancy services related to the installation of computer hardware (8410)	(1) None (2) None (3) Up to 100 percent foreign equity participation is allowed in the following cases: a) Paid-in equity capital is not less than US\$200,000 for domestic market enterprises; b) Paid-in equity capital is not less than US\$100,000 for domestic market enterprises employing at least 50 direct employees; c) Paid-in equity capital is not less than US\$100,000 for domestic market enterprises involving advanced technology as determined by the DOST; or d) The service provider exports 60 percent or more of its output. (4) Unbound, except as stated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as stated in the horizontal section.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Software implementation services (842) - Systems and software consulting services (8421) - Systems design services (8423) - Programming services (8424) - Systems maintenance services (8425)	(1) None (2) None (3) Up to 100 percent foreign equity participation is allowed in the following cases: a) Paid-in equity capital is not less than US\$200,000 for domestic market enterprises; b) Paid-in equity capital is not less than US\$100,000 for domestic market enterprises employing at least 50 direct employees; c) Paid-in equity capital is not less than US\$100,000 for domestic market enterprises involving advanced technology as determined by the DOST; or d) The service provider exports 60 percent or more of its output. (4) Unbound, except as stated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as stated in the horizontal section.	
Data processing services (843)	(1) None (2) None (3) Up to 100 percent foreign equity participation is allowed in the following cases: a) Paid-in equity capital is not less than US\$200,000 for domestic market enterprises; b) Paid-in equity capital is not less than US\$100,000 for domestic market	(1) None (2) None (3) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>enterprises employing at least 50 direct employees;</p> <p>c) Paid-in equity capital is not less than US\$100,000 for domestic market enterprises involving advanced technology as determined by the DOST; or</p> <p>d) The service provider exports 60 percent or more of its output.</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	<p>(4) Unbound, except as stated in the horizontal section.</p>	
Database services (844)	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 100 percent foreign equity participation is allowed in the following cases:</p> <p>a) Paid-in equity capital is not less than US\$200,000 for domestic market enterprises;</p> <p>b) Paid-in equity capital is not less than US\$100,000 for domestic market enterprises employing at least 50 direct employees;</p> <p>c) Paid-in equity capital is not less than US\$100,000 for domestic market enterprises involving advanced technology as determined by the DOST; or</p> <p>d) The service provider exports 60 percent or more of its output</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Others (849)	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 100 percent foreign equity participation is allowed in the following cases:</p> <ul style="list-style-type: none"> a) Paid-in equity capital is not less than US\$200,000 for domestic market enterprises; b) Paid-in equity capital is not less than US\$100,000 for domestic market enterprises employing at least 50 direct employees; c) Paid-in equity capital is not less than US\$100,000 for domestic market enterprises involving advanced technology as determined by the DOST; or d) The service provider exports 60 percent or more of its output. <p>(4) Unbound, except as stated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	
E. Rental/Leasing Services Without Operators			
Rental of cargo vessels without crew (bareboat charter) for international shipping (83103)	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Rental of other machinery and equipment (83101-102; 83106-109)	(1) None (2) None (3) None (4) Unbound	(1) None (2) None (3) None (4) Unbound	
F. Other Business Services			
General management consulting services except for legal organization (865**))	(1) None (2) None (3) None, except if it involves the practice of profession (4) Unbound, except as indicated in the horizontal section.	(1) None (2) None (3) None, except if it involves the practice of profession (4) Unbound, except as indicated in the horizontal section	
Testing and analysis services of physical properties (86762)	(1) Unbound, except advisory and consultancy services. Limitations on professional services also apply. (2) None (3) Up to 70 percent foreign equity participation is allowed. (4) Unbound, except as stated in the horizontal section.	(1) Unbound, except advisory and consultancy services. Limitations on professional services also apply. (2) None (3) None (4) Unbound, except as stated in the horizontal section.	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Technical inspection services (86764)	<p>(1) Unbound, except advisory and consultancy services.</p> <p>Limitations on professional services also apply.</p> <p>(2) None</p> <p>(3) Up to 70percent foreign equity is allowed.</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	<p>(1) Unbound, except advisory and consultancy services.</p> <p>Limitations on professional services also apply.</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	
Project management services other than for construction (86601)	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None, except if it involves the practice of profession.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None, except if it involves the practice of profession.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	
Services incidental to mining(883**)			
- Oil and gas exploration and development	<p>(1) Unbound, except advisory and consultancy services.</p> <p>Limitations on professional services also apply.</p> <p>(2) None</p> <p>(3) Up to 100 percent foreign equity participation is allowed, subject to approval of the President.</p>	<p>(1) Unbound, except advisory and consultancy services.</p> <p>Limitations on professional services also apply.</p> <p>(2) None</p> <p>(3) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>The President may enter into agreements with foreign-owned corporations involving either technical or financial assistance for large-scale exploration, development, and utilization of minerals, petroleum, and other mineral oils, according to the general terms and conditions provided by law, based on real contributions to the economic growth and general welfare of the country.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(4) Unbound, except as indicated in the horizontal section.</p>	
Services incidental to energy distribution (887**)			
- Distribution of Electricity except by electric cooperatives	<p>(1) Unbound, except advisory and consultancy services.</p> <p>Limitations on professional services also apply.</p> <p>(2) None</p> <p>(3) Up to 40 percent foreign equity participation is allowed.</p> <p>Holdings of persons in a distribution utility and their respective holding companies shall not exceed 25 percent of the voting shares of stock, unless the utility or the company holding the shares or its controlling stockholders are already listed in the Philippine Stock Exchange (PSE). Utilities are also required to list in the PSE within five years from the time they acquire ownership and control.</p>	<p>(1) Unbound, except advisory and consultancy services.</p> <p>Limitations on professional services also apply.</p> <p>(2) None</p> <p>(3) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Generation companies and distribution utilities which are not publicly listed shall offer and sell to the public a portion not less than 15 percent of their common shares of stocks: Provided, however, That generation companies, distribution utilities or their respective holding companies that are already listed in the PSE are deemed in compliance.</p> <p>A company or related group is prohibited from owning, operating or controlling more than 30 percent of the installed generating capacity of a grid and/or 25 percent of the national installed generating capacity.</p> <p>A distribution utility is prohibited from sourcing from bilateral power supply contracts more than 50 percent of its total demand from an associated firm engaged in generation.</p> <p>Also limits national treatment.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(4) Unbound, except as indicated in the horizontal section.</p>	
- Transmission of Electricity	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Up to 40 percent foreign equity participation is allowed.</p> <p>No generation company, distribution utility, or its respective subsidiary or affiliate or stockholder or official of a generation company or distribution utility, or other entity engaged in generating and</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>supplying electricity specified by the Energy Regulatory Commission (ERC) within the fourth civil degree of consanguinity or affinity, shall be allowed to hold any interest, directly or indirectly, in the National Transmission Corporation (TRANSCO) or its concessionaire. Likewise, the TRANSCO, or its concessionaire or any of its stockholders or officials or any of their relatives within the fourth civil degree of consanguinity or affinity, shall not hold any interest, whether directly or indirectly, in any generation company or distribution utility.</p> <p>Limitations listed in the horizontal section shall also apply.</p> <p>Also limits national treatment.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(4) Unbound, except as indicated in the horizontal section.</p>	
<p>Related scientific and technical consulting services</p> <ul style="list-style-type: none"> - Surface surveying services (86753) - Map making services (86754) 	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES			
All subsectors	(3) No franchise, certificate, or any other form of authorization for the operation of a public utility shall be granted except to citizens of the Philippines or to corporations or associations organized under the laws of the Philippines at least 60 per cent of whose capital is owned by such citizens.		
B. Courier Services	(1) Commercial presence is required. (2) None (3) None (4) None	(1) None (2) None (3) None (4) None	
C. Telecommunications Services			
<p>The following services are offered only on a facilities basis, for public use, using either wired or wireless technology except cable television (CATV).</p> <p>a. Voice telephone services (5721) - Local services - Toll services Domestic International</p> <p>b. Packet-switched data transmission services (7523**)</p>	(1) Subject to commercial arrangement with licensed operators (2) None (3) Entry is subject to the following requirements and conditions: a. Franchise from Congress of the Philippines; b. Certificate of Public Convenience and Necessity (CPCN) from the National Telecommunications Commission (NTC); c. Foreign equity is permitted up to 40 percent;	(1) None (2) None (3) Entry is subject to the following requirements and conditions: a. The number of non-Filipino citizens in the Board of Directors of an entity shall be proportionate to the aggregate share of foreign capital of that entity. b. All executives and managers must be citizens of the Philippines.	<p>Where spectrum is to be allocated for the supply of telecommunications services, the competent authority of a Party shall provide for a transparent and competitive process for the allocation of spectrum which would include the following:</p> <p>(a) a public consultation process on the allocation process;</p> <p>(b) sufficient detail of the process in order to apply for and bid for the spectrum, including providing sufficient reasonable time for all applicants to review and examine the requirements and to prepare their submissions;</p>

[illegible]

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<ul style="list-style-type: none"> a. Franchise from Congress of the Philippines; b. CPCN from the NTC; c. Foreign equity is permitted up to 40 percent; d. Resale of private leased lines is not allowed; e. Private leased circuit services shall not be connected to a public network (PSTN); f. Call back, dial back and other similar schemes which result in the same operation are not authorized; g. Subject to the availability and efficient utilization of radio frequencies; h. Only on duly enfranchised and certificated telecommunications, broadcast and/or cable TV entities can access satellite space segment service providers; i. Philippine satellite operators shall be given the preference to provide the space segment capacity requirements of enfranchised entity after all factors are equally considered; and j. Satellite space segment service provisioning in the Philippines shall be on the basis of reciprocal arrangements. <p>(4) Service suppliers must be citizens of the Philippines.</p>	<ul style="list-style-type: none"> a. The number of non-Filipino citizens in the Board of Directors of an entity shall be proportionate to the aggregate share of foreign capital of that entity; and b. All executives and managers must be citizens of the Philippines. <p>(4) Service suppliers must be citizens of the Philippines.</p>	

Additional Commitments:

PHILIPPINE REFERENCE PAPER ON REGULATORY PRINCIPLES IN TELECOMMUNICATIONS SERVICES¹

The commitments in communication services are in accordance with the General Agreement on Trade in Services and its Annex on Telecommunications. In support of market access commitments undertaken, the following principles will form the basis for the regulatory framework in basic telecommunications.

1. Competitive Safeguard

Appropriate measures shall be maintained for the purpose of preventing suppliers from engaging in or continuing anti-competitive practices.

2. Interconnection

In order to achieve viable, efficient, reliable and universal telecommunications services, a fair and reasonable interconnection of facilities of authorized public network operators and other providers of telecommunications services shall be provided.

Interconnection shall be at any technically feasible point in the network, under non-discriminatory terms and conditions, in a timely fashion, and on terms and conditions that are fair, transparent and reasonable.

A service supplier requesting interconnection with another supplier will have recourse after a reasonable period of time which has been made publicly known to an independent domestic body, which may be a regulatory body referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal Service

Universal service obligations, as may be defined by the appropriate Authority, shall be administered in a transparent, non-discriminatory and competitively neutral manner.

Authorized international gateway and mobile cellular telephone service providers are required by law to install a set number of local exchange lines in designated areas.

¹ The Philippine Reference Paper on Regulatory Principles will be reviewed in the future in accordance with the developments of its laws, rules and regulations.

4. Public Availability of Licensing Criteria

Where a license is required, the following shall be made publicly available:

- a. all the licensing criteria and the period of time normally required to reach a decision concerning an application for a license;
- b. the terms and conditions of individual licenses; and
- c. the reasons for the denial of a license will be made known to the applicant upon request.

5. Independent Regulators

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

The regulation of telecommunication suppliers shall rely principally on an administrative process that is stable, transparent and fair, giving due emphasis to technical, legal, economic and financial considerations, and with due regard to the observance of due process at all times.

A national consultative forum shall be maintained to allow interaction among the telecommunications industries, user groups, and academic and research institutions on important issues in the field of communications.

6. Allocation and Use of Scarce Resources

Any procedures for the allocation and use of scarce resources which are 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, but detailed identification of frequencies allocated for specific government uses is not required.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
B. General construction work for civil engineering			
For long distance pipelines, communication and power lines (cable) (51340)	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A. Up to 40 percent foreign equity for private domestic construction contracts</p> <p>B. Up to 25percent foreign equity for construction and repair of locally funded public works</p> <p>C. A Contractor's License issued by the PCAB is required to undertake construction activities.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A. The PCAB Regular Contractor's License is reserved for, and issued only to, constructor-firms of Filipino sole proprietorship, or partnership/corporation with at least 60 percent Filipino equity participation and duly organized and existing under and by virtue of the laws of the Philippines</p> <p>B. A Special Contractor's License may be given to foreign companies on a project-to-project basis such as for:</p> <p>B.1 Build-Operate-Transfer (BOT) projects</p> <p>B.2.Foreign-funded/assisted projects subject to international competitive bidding.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Installation and assembly work			
Gas fitting construction work (51630)	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A. Up to 40percent foreign equity for private domestic construction contracts</p> <p>B. Up to 25percent foreign equity for construction and repair of locally funded public works</p> <p>C. A Contractor's License issued by the PCAB is required to undertake construction activities.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A. The PCAB Regular Contractor's License is reserved for, and issued only to, constructor-firms of Filipino sole proprietorship, or partnership/corporation with at least 60 percent Filipino equity participation and duly organized and existing under and by virtue of the laws of the Philippines.</p> <p>B. A Special Contractor's License may be given to foreign companies on a project-to-project basis such as:</p> <p>B.1 BOT projects</p> <p>B.2. Foreign-funded/assisted projects subject to international competitive bidding.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	
E. Other			
Demolition work (51120)	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A. Up to 40percent foreign equity for private domestic construction contracts.</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A. The PCAB Regular Contractor's License is reserved for, and issued only to, constructor-firms of Filipino sole</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>B. Up to 25percent foreign equity for construction and repair of locally funded public works.</p> <p>C. A Contractor's License issued by the PCAB is required to undertake construction activities.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	<p>proprietorship, or partnership/corporation with at least 60percent Filipino equity participation and duly organized and existing under and by virtue of the laws of the Philippines.</p> <p>B. A Special Contractor's License may be given to foreign companies on a project-to-project basis such as for:</p> <p>B.1 BOT projects; and B.2. Foreign-funded/assisted projects subject to international competitive bidding.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	
Renting services related to equipment for construction or demolition of buildings or civil engineering works, with operator (5180)	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) Up to 40percent foreign equity is allowed.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) All executive and managing officers must be citizens of the Philippines.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	
Other special trade construction work (51590)	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A. Up to 40 percent foreign equity for private domestic construction contracts.</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) A. The PCAB Regular Contractor's License is reserved for, and issued only to,</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>B. Up to 25 percent foreign equity for construction and repair of locally funded public works.</p> <p>C. A Contractor's License issued by the PCAB is required to undertake construction activities.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	<p>constructor-firms of Filipino sole proprietorship, or partnership/corporation with at least 60 percent Filipino equity participation and duly organized and existing under and by virtue of the laws of the Philippines</p> <p>B. A Special Contractor's License may be given to foreign companies on a project-to-project basis such as for:</p> <p>B.1 BOT projects; and B.2.Foreign-funded/assisted projects subject to international competitive bidding.</p> <p>(4) Unbound except as indicated in the horizontal section.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES			
Commission agents' services except rice and corn industry, tobacco, chemical and pharmaceutical products, firearms, ammunitions, weapons, military ordinance and equipment, explosives, pyrotechnics and similar materials (621**)	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Up to 100 percent foreign equity is allowed provided that the minimum paid-in equity capital for domestic market enterprises is complied with.</p> <p>Otherwise, only up to 40 percent foreign equity participation is allowed.</p> <p>(4) Unbound</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	
Wholesale trade services involving high-end or luxury goods except rice and corn, tobacco, chemical and pharmaceutical products, firearms, ammunitions, weapons, military ordinance and equipment, explosives, pyrotechnics and similar materials. Sale through mobile or rolling stores, use of sales representatives, door-to-door selling and other similar activities is excluded. (622**)	<p>(1) Up to 100 percent foreign equity is allowed subject to compliance with prequalification requirements, the investment per store requirement and other conditions.</p> <p>(2) None</p> <p>(3) Up to 100 percent foreign equity is allowed subject to compliance with prequalification requirements, the investment per store requirement and other conditions.</p> <p>(4) Unbound</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Retailing services involving high-end or luxury goods except rice and corn, tobacco, chemical and pharmaceutical products, firearms, ammunitions, weapons, military ordinance and equipment, explosives, pyrotechnics and similar materials. Sale through mobile or rolling stores, use of sales representatives, door-to-door selling and other similar activities is excluded.	<p>(1) Up to 100 percent foreign equity is allowed subject to compliance with prequalification requirements, the investment per store requirement and other conditions.</p> <p>(2) None</p> <p>(3) Up to 100 percent foreign equity is allowed subject to compliance with prequalification requirements, the investment per store requirement and other conditions.</p> <p>(4) Unbound</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	
Franchising involving high-end or luxury goods except rice and corn, tobacco, chemical and pharmaceutical products, firearms, ammunitions, weapons, military ordinance and equipment, explosives, pyrotechnics and similar materials. Sale through mobile or rolling stores, use of sales representatives, door-to-door selling and other similar activities is excluded.	<p>(1) Up to 100 percent foreign equity is allowed subject to compliance with prequalification requirements, the investment per store requirement and other conditions.</p> <p>(2) None</p> <p>(3) Up to 100 percent foreign equity is allowed subject to compliance with prequalification requirements, the investment per store requirement and other conditions.</p> <p>(4) Unbound</p>	<p>(1) Unbound</p> <p>(2) None</p> <p>(3) Unbound</p> <p>(4) Unbound</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES			
Sewage services (9401)	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) For participation in public and/or private sewerage services, up to 40 percent foreign equity participation is allowed.</p> <p>For participation in public and/or private sewerage services in Metro Manila, it is subject to negotiations and agreement with Concessionaires (i.e., Manila Water and Maynilad) and approval/regulation by the Metropolitan Waterworks and Sewerage System (MWSS). If the parties agreed (MWSS & the two concessionaires), amendment of the Concession Agreement shall be made.</p> <p>For areas outside Metro Manila, entry into public/private sewerage services is subject to the following:</p> <p>Where Local Water Districts (LWDs) exist, participation or entry should be in the form of partnership or corporation which may then enter into a BOT Scheme or other similar schemes or other forms of contractual agreements with the LWDs.</p>	<p>(1) Unbound*</p> <p>(2) None</p> <p>(3) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>In the absence of existing LWDs, entry should still be in the form of partnership or corporation; however, the contractual agreements that may be entered into will be with local government unit/s concerned.</p> <p>(4) Unbound except as stated in the horizontal section.</p>	<p>(4) Unbound except as stated in the horizontal section.</p>	
<p>Refuse disposal services</p> <p>- Establishment of recycling center/facility and TSD (treatment, storage and disposal) facility under the BOT scheme(CPC 94020**)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 100 percent foreign equity is allowed under the BOT scheme. However, a Special Contractor's License is required to be secured by foreign companies undertake construction activities.</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as stated in the horizontal sections.</p>	
<p>Services to reduce exhaust gases and other emissions for a factory (9404)</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 51 percent foreign equity participation is allowed</p> <p>(4) Unbound except as stated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound except as stated in the horizontal section.</p>	

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES			
All sub-sectors	<p>(3) The appropriate regulatory authority in the Philippines shall determine whether public interest and economic conditions justify authorization for the establishment of commercial presence or expansion of existing operations in banking and other financial services in the Philippines. For foreign financial institutions with internationally recognized standing, such determination shall include a demonstrated capacity to contribute to the attainment of Philippine development objectives particularly in the promotion of trade, investments and appropriate technology transfer; and the country of incorporation has strategic trade and investment relations with the Philippines.</p> <p>In banking, the Monetary Board shall ensure that at all times sixty per cent (60 percent) of the resources or assets of the Philippine banking system is held by domestic banks which are at least majority-owned by Filipinos.</p>		
A. All Insurance and Insurance Related Services	<p>(4) Qualified non-Filipino citizens may be employed for technical positions only within the first five years of operation of the enterprise, their stay not to exceed five years upon entry.</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Life Insurance as follows: <ul style="list-style-type: none"> - Ordinary - Group - Industrial - Health and Accident - Annuities 	<p>(1) Risks located in the Philippines shall be insured with the companies authorized to transact business in the Philippines.</p> <p>(2) Same as (1) above</p> <p>(3) Commercial presence required subject to:</p> <ul style="list-style-type: none"> a. Acquisition of up to 100percent of the voting stock of an existing domestic insurance company; or b. Investments of up to 100 percent of the voting stock of a new locally incorporated insurance company; and c. Participation of a non-Filipino citizen in the Board of Directors of a locally incorporated insurance company is proportional to the percentage of foreign equity. <p>Also limits national treatment.</p> <p>(4) Unbound, except as stated in the horizontal sections.</p>	<p>(1) Unbound</p> <p>(2) Unbound</p> <p>(3) None</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Non-Life: <ul style="list-style-type: none"> - Fire² - Marine³ - Casualty - Surety 	(1) Except for marine hull and marine cargo insurance, risks located in the Philippines shall be insured with the companies authorized to transact business in the Philippines. (2) Same as (1) above (3) Commercial presence required subject to: <ul style="list-style-type: none"> a. Acquisition of up to 100 percent of the voting stock of an existing domestic insurance company; or b. Investments of up to 100 percent of the voting stock of a new locally incorporated insurance company; and c. Participation of a non-Filipino citizen in the Board of Directors of a locally incorporated insurance company is proportional to the percentage of foreign equity. Also limits national treatment. (4) Unbound, except as stated in the horizontal sections.	(1) Unbound (2) Unbound (3) None (4) Unbound, except as stated in the horizontal section.	

² Includes catastrophe, flood and earthquake

³ Includes aviation, marine hull and marine cargo

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Reinsurance, Retrocession	<p>(1) Priority cessions to authorized insurance/reinsurance companies</p> <p>a. Foreign unauthorized reinsurers should be represented by resident agents duly registered with the Insurance Commission</p> <p>b. Ten percent of the total cessions to foreign unauthorized reinsurers should be offered first to the Philippine National Reinsurance Corporation formerly National Reinsurance Company of the Philippines.</p> <p>(2) Same as (1) above. Also limits national treatment.</p> <p>(3) Commercial presence required subject to:</p> <p>a. Acquisition of up to 100 percent of the voting stock of an existing domestic insurance company; or</p> <p>b. Investments of up 100 percent of the voting stock of a new locally incorporated insurance company; and</p> <p>c. Participation of a non-Filipino citizen in the Board of Directors of a locally incorporated insurance company is proportional to the percentage of foreign equity.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	(4) Unbound, except as stated in the horizontal sections.	(4) Unbound, except as stated in the horizontal section.	
Services Auxiliary to insurance: - <i>Actuaries</i> - <i>Average Adjusters</i>	(1) Commercial presence required (2) None (3) Commercial presence required subject to foreign equity limitation of 50 percent or joint venture. (4) Unbound, except as stated in the horizontal sections.	(1) Unbound (2) None (3) None (4) Unbound, except as stated in the horizontal section.	
B. Banking and Other Financial Services (excluding Insurance)			
Commercial Banking - Acceptance of deposits and other repayable funds from the public (81115-81116) - Lending of all types, including consumer credit, mortgage credit, and financing of commercial transaction (8113) - All payment and money transmission services, including credit, charge and debit cards, travelers cheques and bankers drafts (81339**)	(1) Commercial presence is required. (2) None (3) I. <u>Forms of commercial presence</u> Only established, reputable and financially sound foreign banks that are widely-owned and publicly listed may operate in the Philippine banking system through any one of the following modes of entry, subject to relevant licensing and other requirements prior to actual entry. However, this shall not preclude secondary investment in the equity of a locally incorporated bank not exceeding 40 percent of voting stock.	(1) None (2) None (3) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Guarantees and commitments (81199**) - Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following: <ul style="list-style-type: none"> - money market instruments (bank's own promissory notes, repurchase agreements, and certificates of assignment/participation with recourse) (81339**); - foreign exchange (81333) - derivative products including, but not limited to, futures and options (81339**) - exchange rate and interest rate instruments, including products such as swaps, forward rate agreements (81339**); and - other allowable negotiable instruments and financial assets (81339**) - Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of 	<ul style="list-style-type: none"> a. Establishment of foreign bank branches with full banking authority. Each foreign bank authorized to do banking business in the Philippines shall be allowed to open up to five (5) sub-branches as may be approved by the Monetary Board. b. Acquisition of up to 100 percent of the voting stock of an existing domestic bank. c. Investing in up to 100 percent of the voting stock of a new locally incorporated banking subsidiary. For entry under Mode (c), majority of the incorporators must be residents of the Philippines. For Modes (b) and (c), non-Filipino citizens may become members of the Board of Directors of a bank to the extent of the foreign participation in the equity of said bank provided that majority of the members of the Board of Directors must be residents of the Philippines. The Corporate Secretary must be a citizen and resident of the Philippines. For foreign individuals or foreign non-bank corporations, aggregate share in the voting stock of a locally incorporated bank shall be 		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>services related to such issues (8132)</p> <p>- Asset management, such as cash or portfolio management, all forms of collective investment management, custodial, depository and trust services (81323)</p>	<p>limited to 40 percent in universal and commercial banks.</p> <p>For locally incorporated subsidiaries and foreign bank branches, said banks shall comply with the minimum capital and prudential capital ratios applicable to domestic banks of the same category as prescribed by prevailing regulations.</p> <p>However, the capital of a foreign bank branch shall be the sum of (i) permanently assigned capital, (ii) undivided profits, and (iii) accumulated net earnings, which is composed of unremitted profits not yet cleared by the Bangko Sentral ng Pilipinas (BSP) for outward remittance and losses in operations, less capital adjustments as may be required.</p> <p>Permanently assigned capital shall be inwardly remitted and converted into Philippine currency at the exchange rate prevailing at the time of remittance, while any net due from head office, branches, subsidiaries and other offices outside the Philippines, excluding accumulated net earnings, shall be a deductible adjustment to capital.</p> <p>In computing the risk-based capital adequacy ratios [Common equity Tier 1 (CET 1), Tier</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>1, and qualifying capital (Tier 1 plus Tier 2 capital)], CET 1 capital shall include permanently assigned capital, undivided profits, accumulated net earnings and other capital components.</p> <p>Any net due from head office, branches, subsidiaries and other offices outside the Philippines, excluding accumulated net earnings shall be deducted from CET 1 capital.</p> <p>II. <u>Scope of operations</u></p> <p>Prior authorization is required for the following:</p> <ul style="list-style-type: none"> - performance of trust, investment management and other fiduciary functions; - foreign currency deposit unit operations; and - derivatives activities. <p>Underwriting (firm and best efforts basis) may be performed only by commercial banks with expanded commercial banking authority.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(4) Unbound, except as stated in the horizontal section.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Money broking and Foreign Exchange broking	<p>(1) Commercial presence is required</p> <p>(2) None</p> <p>(3) Required to be organized as a commercial bank or a non-bank financial intermediary</p> <p>For commercial banks, all other limitations mentioned under mode 3 above for commercial banks shall apply</p> <p>Foreign equity bound at 40 per cent for non-bank financial intermediary</p> <p>4) Unbound, except as provided in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.</p>	
Credit card services	<p>(1) Commercial presence is required</p> <p>(2) None</p> <p>(3) Required to be organized as a commercial bank or a non-bank financial intermediary</p> <p>For commercial banks, all other limitations mentioned under mode 3 above for commercial banks shall apply</p> <p>Foreign equity bound at 40 percent for non-bank financial intermediary</p> <p>(4) Unbound, except as those provided in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Promotion and provision of information about the services/products offered by a foreign bank	<p>(1) Commercial presence is required</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as those provided in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as those provided in the horizontal section.</p>	
<p>Financial advisory services as follows:</p> <ul style="list-style-type: none"> - Credit reference and analysis - Investment and portfolio research and advice 	<p>(1) None</p> <p>(2) None</p> <p>(3) Required to be organized as a commercial bank, or an investment house, or a non-bank financial intermediary.</p> <p>For commercial banks, all limitations mentioned under mode 3 above for commercial banks shall apply.</p> <p>For investment houses, all limitations mentioned under mode 3 above for investment houses shall apply provided that foreign equity participation shall be limited to 60%.</p> <p>Foreign equity participation is bound at 40% for non-bank financial intermediary.</p> <p>(4) Unbound, except as provided in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) A non-Filipino citizen employed as officer or assigned to do technical functions shall have two Filipino understudies.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>Investment houses</p> <ul style="list-style-type: none"> - Purchase and sell, distribute or arrange to distribute on a guaranteed basis securities of other corporations - Participate as soliciting dealer or selling group member in tender offers, block sales, or exchange offering of securities - Deal in options, rights or warrants relating to securities - Act as financial consultant, investment adviser or broker - Act as portfolio manager/financial agent - Design pension, profit-sharing and other employee benefits plans 	<p>1) Commercial presence is required.</p> <p>2) None</p> <p>3) Must be organized as a stock corporation. Subject to foreign equity limitation of 55 percent of the voting stock, subject to reciprocity requirement.</p> <p>Foreign nationals may become members of the Board of Directors to the extent of the foreign participation in the equity of the enterprise. Resident foreign directors or officers of an Investment House, if any, shall register with the Bureau of Immigration.</p> <p>An investment house which intends to engage in quasi-banking, trust functions, investment management activities, and foreign exchange operations is subject to the licensing requirements and supervision of the BSP.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound, except as stated in the horizontal section.</p>	
<p>Securities dealership/brokerage</p> <ul style="list-style-type: none"> - Trading for own account or for account of customers, whether in an exchange, in an over-the-counter market or otherwise, the following: 	<p>(1) Commercial presence is required.</p> <p>(2) None</p> <p>(3) Must be performed by an Investment House or a securities broker/dealer organized as a stock corporation.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Equities and its derivative products such as warrants and options - Transferable securities 	<p>For investment houses, all other limitations mentioned under mode (3) above for investment houses shall apply.</p> <p>For securities broker/dealer – must be a member of the stock exchange in case they intend to participate therein. Underwriting is allowed only on best-efforts basis.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(4) Unbound, except as stated in the horizontal section.</p>	
<p>Participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues</p>	<p>(1) Commercial presence is required.</p> <p>(2) None</p> <p>(3) Must be performed by an Investment House or securities broker/dealer organized as a stock corporation.</p> <p>For investment houses, all other limitations mentioned under mode (3) above for investment houses shall apply.</p> <p>For securities broker/dealer – must be a member of the stock exchange in case they intend to participate therein. Underwriting is allowed only on best-efforts basis.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Performance of the functions of stock transfer agent such as but not limited to monitoring the issuance and transfer of stock certificates	<p>(1) Commercial presence is required.</p> <p>(2) None</p> <p>(3) Must be organized as a corporation and have an officer who is a certified public accountant duly licensed in the Philippines.</p> <p>Also limits national treatment.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	
Transactions of an issuer primarily engaged in the business of investing, reinvesting, or trading in securities	<p>(1) Commercial presence is required.</p> <p>(2) None</p> <p>(3) Must be performed by an investment company organized as a stock corporation. Up to 40 percent foreign equity is allowed.</p> <p>All members of the Board of Directors must be citizens of the Philippines.</p> <p>Also limits national treatment.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as stated in the horizontal.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Factoring	<p>(1) Commercial presence is required.</p> <p>(2) None</p> <p>(3) Must be performed by a financing company, organized as a stock corporation.</p> <p>Foreign nationals are allowed to own up to 50 percent of the voting stock, subject to reciprocity requirement. Foreign nationals may become members of the Board of Directors to the extent of the foreign participation in the equity of the enterprise.</p> <p>Also limits national treatment.</p> <p>4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as stated in the horizontal section.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Financial leasing	<p>(1) Commercial presence is required.</p> <p>(2) None</p> <p>(3) Must be performed by a financing company, organized as a stock corporation.</p> <p>Foreign nationals are allowed to own up to 50 percent of the voting stock, subject to reciprocity requirement. Foreign nationals may become members of the Board of Directors to the extent of the foreign participation in the equity of the enterprise.</p> <p>Also limits national treatment.</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>4) Unbound, except as stated in the horizontal section.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
Hotel lodging services (64110)	(1) None (2) None (3) Up to 100 percent foreign equity participation is allowed (4) Unbound, except as stated in the horizontal section.	(1) None (2) None (3) None (4) Unbound, except as stated in the horizontal section.	
Specialty restaurants	(1) Unbound* (2) None (3) No foreign equity is allowed if the specialty restaurant is not part of the facilities of a hotel. (4) Foreign nationals may be employed in specialty restaurants subject to pertinent provisions of the Tripartite Agreement among the Tripartite Agreement among the Department of Tourism, Department of Labor and Employment and Bureau of Immigration, as follows: i. Only specialty restaurants duly accredited by the Department of Tourism as well as those forming part of the integrated operation of accredited hotels/resorts may be allowed to engage the services of the foreign nationals;	(1) Unbound* (2) None (3) None (4) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>ii. A specialty restaurant with a minimum of 75-seat capacity shall be allowed to employ one (1) foreigner specialty chef or sous chef. In the initial stage of operation of a specialty restaurant and for a maximum period of two (2) years, three (3) more foreign specialty chefs or sous chefs may be employed; and</p> <p>iii. A specialty restaurant with a seating capacity of 500 or more may be allowed to employ three (3) additional foreign nationals in any of the following positions: specialty chef, sous chef, food service manager or a combination of the above.</p> <p>Also limits national treatment.</p>		
Professional Congress Organizers	<p>(1) None</p> <p>(2) None</p> <p>(3) Up to 60 percent foreign equity participation is allowed.</p> <p>(4) None</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) None</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Travel agencies	(1) None (2) None (3) Up to 40 percent foreign equity participation is allowed (4) None	(1) None (2) None (3) None (4) None	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
All subsectors	<p>(3) No franchise, certificate, or any other form of authorization for the operation of a public utility shall be granted except to citizens of the Philippines or to corporations or associations organized under the laws of the Philippines at least 60 per cent of whose capital is owned by such citizens. Also limits national treatment.</p> <p>(4) Only foreign nationals qualified to hold technical positions may be employed within the first five years of operation of the enterprise, their stay not to exceed five years upon entry.</p> <p>Each employed foreign national should have at least two Filipino understudies. Also limits national treatment.</p>		
A. Maritime transport services			
<p>International transport (passenger and freight), except</p> <ul style="list-style-type: none"> - Cabotage transport not covered by Republic Act 10466, otherwise known as the Foreign Cargo Co-Loading Act 	<p>1) None</p> <p>2) None</p> <p>3) Up to 40 percent equity participation is allowed for international transport of passengers and cargoes.</p> <p>Limitations in the horizontal section shall also apply.</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p>	<p>The following services will be made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:⁵</p> <p>(a) Pilotage services;</p> <p>(b) Towing and tug assistance;</p> <p>(c) Provisioning, fuelling and watering services;</p>

⁵ This provision does not require a Party to provide National Treatment with regard to port fees and charges.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - Door to door/multimodal transport services under a single transport document - Government owned cargoes⁴ 	<p>4) For Philippine-registered ship, under circumstances to be determined by the Maritime Industry Authority (MARINA), foreign nationals may be employed as supernumeraries only for a period of six months.</p> <p>Limitations in the horizontal sections shall also apply.</p>	<p>4) None</p>	<p>(d) Garbage collecting and ballast water disposal;</p> <p>(e) Port captain's services;</p> <p>(f) Navigation aids services;</p> <p>(g) Shore based operational services essential to ship operations, including communications, water and electrical supplies;</p> <p>(h) Emergency repair services; and</p> <p>(i) Anchorage, berths and berthing services.</p>
Leasing/rental of vessels without crew (7213)	<p>(1) None</p> <p>(2) None</p> <p>(3) Bareboat charter or lease contract subject to approval by MARINA.</p> <p>(4) Unbound, except as indicated in the horizontal sections.</p>	<p>(1) None</p> <p>(2) None</p> <p>(3) None</p> <p>(4) Unbound, except as indicated in the horizontal section.</p>	

⁴ In accordance with the Cargo Reservation Law, the necessary waivers shall be granted based on this Agreement.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maintenance and repair of vessel (8868**)	1) Unbound* 2) Any repairs conversion or dry-docking of Philippine owned or registered vessels are required to be done at domestic ship repair yards registered with the MARINA, except in cases of emergency. 3) Up to 40 percent foreign equity is allowed. 4) None	1) Unbound* 2) None 3) None 4) None	
Ship building or ship repair (or operation of shipyard, graving dock or marine repair yard)	1) Unbound* 2) None 3) Up to 100 percent foreign equity is allowed. Needs accreditation of the MARINA. 4) Unbound, except as indicated in the horizontal sections.	1) Unbound* 2) None 3) None 4) None	
Maritime Agency Services	1) None 2) None 3) None 4) Unbound, except as indicated in the horizontal sections.	1) None 2) None 3) None 4) Unbound	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Water transport services by sea-going vessels –pushing and towing services (7214)	1) Unbound* 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Other supporting services for water transport (745**)	1) Unbound* 2) None 3) Up to 40 percent equity participation is allowed. 4) None	1) Unbound* 2) None 3) None 4) None	
B. Internal Waterways Transport			
Other supporting services for water transport (745**)	1) Unbound* 2) None 3) Up to 40 percent foreign equity participation is allowed. 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. Air Transport Services			
Maintenance and repair of aircraft (8868**)	1) None 2) None 3) Up to 40 percent foreign equity is allowed. 4) None	1) None 2) None 3) None 4) None	
Other supporting services for air transport (7469**) <ul style="list-style-type: none"> - General sales agent - Cargo sales agent - Offline carriers 	1) None 2) None 3) None 4) None	1) None 2) None 3) None 4) None	
Ground handling services (746**)	1) Unbound* 2) None 3) Up to 40 percent foreign equity is allowed. 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
G. Pipeline Transport			
Pipeline transport of oil, gas and LNG (713**)	1) Unbound* 2) None 3) Up to 40 percent foreign equity participation is allowed. 4) Unbound except as stated in the horizontal sections.	1) Unbound* 2) None 3) None 4) Unbound except as stated in the horizontal section.	
H. Services auxiliary to all modes of transport			
Cargo handling services (741)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
Storage and warehousing services (742)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Freight transport agency services (748)	1) None 2) None 3) None 4) Unbound	1) None 2) None 3) None 4) Unbound	
Container yard and depot service within ports (749**)	1) Unbound* 2) None 3) None 4) Unbound	1) Unbound* 2) None 3) None 4) Unbound	
Other supporting and auxiliary transport services (749)	1) Unbound* 2) None 3) Up to 40 percent foreign equity participation is allowed 4) Unbound, except as stated in the horizontal sections.	1) Unbound* 2) None 3) None 4) Unbound, except as stated in the horizontal section.	

Modes of supply:	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments	
12. ENERGY RELATED SERVICES⁶: GEOTHERMAL ENERGY				
A. Geothermal Exploration and Development	1) Unbound, except for advisory or consultancy services. Limitations on professional services also apply. 2) None 3) Up to 40 percent foreign equity participation is allowed 4) Unbound, expect as indicated in the horizontal section.	1) Unbound, except for advisory or consultancy services. Limitations on professional services also apply. 2) None 3) None 4) Unbound, expect as indicated in the horizontal section.		
B. Services Incidental to Energy Distribution (887**) - Transmission and distribution services on a fee or contract basis of steam and hot water to household, commercial and other users.	1) Unbound, except for advisory or consultancy services. Limitations on professional services also apply. 2) None 3) Up to 40 percent foreign equity participation is allowed. 4) Unbound, except as stated in the horizontal section.	1) Unbound, except for advisory or consultancy services. Limitations on professional services also apply. 2) None 3) None 4) Unbound, except as stated in the horizontal section.		

⁶ As defined in the Annex on Energy Related Services

Modes of supply:			
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence
			(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. Other Services			
Integrated Engineering Services on Sanitation Works (8673**)	1) None, except as stated in horizontal section of the Professional Services section. 2) None, except as stated in horizontal section of the Professional Services section. 3) None, except corporate practice is not allowed. 4) None	1) None, except as stated in the horizontal section of the Professional services section. 2) None, except as stated in the horizontal section of the Professional Services section. 3) None, except corporate practice is not allowed. 4) None	
Site formation and clearance services for geothermal drilling services (parts of CPC 5113)	1) Unbound, except for advisory or consultancy services. Limitations on professional services also apply. 2) None 3) A. Foreign equity is permitted up to 40 percent for private domestic construction contracts. B. Up to 25 percent foreign equity for construction and repair of locally funded public works. C. A contractor's License issued by the PCAB is required to undertake construction activities.	1) Unbound, except for advisory or consultancy services. Limitations on professional services also apply. 2) None 3) A. The PCAB Regular Contractor's License is reserved for, and issued only to, constructor-firms of Filipino sole proprietorship, or partnership/corporation with at least 60 percent Filipino equity participation and duly organized and existing under and by virtue of the laws of the Philippines. B. A Special Contractor's License may be given to foreign companies on a project-to-project basis such as: B.1 BOT projects	

Modes of supply:				
(1) Cross-border supply		(2) Consumption abroad		(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access	Limitations on National Treatment		Additional Commitments
	4) Unbound, except as stated in the horizontal section.	B.2.Foreign-funded/assisted projects subject to international competitive bidding. 4) Unbound, except as stated in the horizontal section.		

APPENDIX 2 TO ANNEX XI

ICELAND – SCHEDULES OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 6.16

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
Unless otherwise indicated, the classification of services sectors are based on the 1991 Provisional Central Product Classification of the United Nations Statistical Office.			
I. HORIZONTAL COMMITMENTS			
ALL SECTORS INCLUDED IN THIS SCHEDULE	<p>3) All foreign currency transfers must be reported to the Central Bank of Iceland for statistical purposes.</p> <p>Service providers shall inform the relevant Ministry of investments made by non-residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland.</p>	<p>3) Treatment accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA Member State or an EFTA Member State and having their registered office, central administration or principal place of business within an EEA Member State or an EFTA Member State may be extended to branches or agencies established in an EEA Member State or an EFTA Member State by a third-country company if they show that they possess an effective and continuous link with the economy of one of the EEA Member States or an EFTA Member State.</p>	

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
	<p>All foreign investment of a Foreign State or companies/organizations owned by a Foreign State requires a special concession of the Ministry of Economic Affairs.</p> <p>Non-residents cannot conclude an agreement on real-estate lease without the permission of the Ministry of Justice and Human Rights if the lease is for a period exceeding three years and not for use in conducting its normal business activities.</p>		<p>The majority of the founders, the manager(s) and at least half the board of directors, of a private limited company or a public limited must be resident in Iceland. The Minister of Commerce can grant exemptions from these restrictions.</p> <p>At least one of the auditors of an Icelandic limited liability company must be a resident in Iceland or a competent resident CPA company.</p> <p>Non-residents may only acquire real estate in conjunction to their business activities and can only obtain ordinary proprietary rights linked to the real estate. Non-residents are thus excluded from obtaining full property rights of real estate if unusual rights are linked to it, such as exploitation rights as regards waterfalls, geothermal energy, etc.</p> <p>Contracts concerning ownership and long-term use of real-estate by non-residents are not valid until the Ministry of Justice and Human Rights has endorsed it in writing.</p>	

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	
All sectors: Movement of personnel	<p>Temporary entry of service providers</p> <p>4) Unbound except the temporary entry of the following service providers as intra-corporate transferees, which Iceland shall permit without requiring compliance with labour market tests:</p> <p><u>Executives</u>: persons who primarily direct the management of the organization covered by the Agreement and establish its goals and generally have a wide decision-making authority. Executives would not necessarily perform tasks related to the actual provision of the service.</p> <p><u>Managers</u>: persons who direct the Organization covered by the Agreement or its department and are in a senior level responsible of the service providing functions of the organization by supervising and controlling and having also authority to hire and fire personnel or recommend such and other personnel actions.</p> <p><u>Specialists</u>: persons within the organization who possess knowledge at an advanced level of expertise or otherwise essential or proprietary to the organization's service, research equipment, techniques or management.</p>	<p>Temporary entry of service providers</p> <p>4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.</p>		

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
All sectors: Subsidies (The issue of a definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS).	<p><u>Service sellers:</u> persons who as representatives of a service provider covered by the Agreement are seeking temporary entry for purposes of negotiation for the sale of services or entering into agreements to sell services for that service provider, where this selling activity is not directed to the general public.</p>			
	3)	None	3)	Eligibility for subsidies may be limited to juridical persons established within the territory of Iceland. Subsidies related to research and development are unbound.
	4)	None	4)	Subsidies available only to natural persons may be limited to Icelandic citizens.

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	
II. SECTOR SPECIFIC COMMITMENTS											
1.	BUSINESS SERVICES										
A.	<u>Professional Services</u>										
	Legal Services (Applicable parts of CPC 861)										
	- Legal advice activities on home country law	1)	None			2)	None				
		2)	None			1),3)	Unbound				
		3)	Members of the General Bar Association of Iceland have an exclusive right to represent clients before courts in Iceland			4)	Unbound except as indicated in the horizontal section. Icelandic law exam or an equivalent thereto				
		4)	Unbound except as indicated in the horizontal section								
	- Legal advice on international law and foreign legal consultancy	1)	None			1)	None				
		2)	None			2)	None				
		3)	None			3)	None				
		4)	Unbound except as indicated in the horizontal section			4)	Unbound except as indicated in the horizontal section				
(b)	Accounting, auditing and book-keeping services (CPC 862)	1)	None			1)	None				
		2)	None			2)	None				
		3)	None			3)	None				
		4)	Unbound except as indicated in the horizontal section			4)	Unbound except as indicated in the horizontal section. Icelandic exam for certified accountants (CPA's) required or and equivalent thereto				

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			
(c)	Taxation services (CPC 863)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(d)	Architectural services (CPC 8671)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(e)	Engineering services (CPC 8672)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(f)	Integrated Engineering services (CPC 8673)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(g)	Urban planning and landscape architectural services (CPC 8674)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				

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
(i)	Veterinary services (CPC 932)	1)	None	1)	None
		2)	None	2)	None
		3)	None	3)	Ability in the Icelandic language required
		4)	Unbound except as indicated in the horizontal section. Number of veterinarians in rural districts is limited	4)	Unbound except as indicated in the horizontal section. Ability in the Icelandic language required
B.	<u>Computer and Related Services</u>				
(a)	Consultancy services related to the installation of computer hardware (CPC 841)	1)	None	1)	None
		2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
(b)	Software development (including software implementation) CPC 842)	1)	None	1)	None
		2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
(c)	Data processing services (CPC 843)	1)	None	1)	Concession needed if personal-data is to be processed outside Icelandic jurisdiction
		2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section

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
(d)	Data base services (CPC 844)	1)	None	1)	Concession needed if personal-data is to be processed outside Icelandic jurisdiction
		2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
(e)	Other	1)	None	1)	Concession needed if personal-data is to be processed outside Icelandic jurisdiction
	- Maintenance and repair services of office machinery and equipment including computers (CPC 845)	2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
	- Other computer services (CPC 849)				
C.	<u>Research and development Services</u>				
(a)	R&D services on Natural Sciences (CPC 851)	1)	None	1),2)	A license is needed for the importation of research equipment. Natural history specimens must not be exported from the country unless permitted by the Icelandic Institute of Natural History (“ <i>Náttúrufræðistofnun Íslands</i> ”)
		2)	None		
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section

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
(b)	R&D services on social sciences and humanities (CPC 852)	1)	None	1),2)	Archaeological finds must not be exported from the country unless permitted by the Museum Council (“ <i>Safnaráð</i> ”)	
		2)	None			
		3)	None	3)	All archaeological research whether by Icelandic or foreign researchers is subject to a permit granted by the Archaeological Preservation Agency (“ <i>Fornleifanefnd ríkisins</i> ”)	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section. All archaeological research whether by Icelandic or foreign researchers is subject to a permit granted by the Archaeological Preservation Agency (“ <i>Fornleifanefnd ríkisins</i> ”)	
(c)	Interdisciplinary R&D services (CPC 853)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	

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
D.	<u>Real Estate Services</u>				
(a)	Real estate services involving own or leased property (CPC 821)	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients. All licenses to provide services on sales of real estate are personal authorisations	4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate 4) Unbound except as indicated in the horizontal section. Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate	
(b)	On a Fee or Contract basis (CPC 822)	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients. All licences to provide services on sales of real-estate are personal authorizations	4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate 4) Unbound except as indicated in the horizontal section Condition of one year previous residency in order to obtain licence to provide services in residential building and land sales, and other related intermediary services for purchase and sale of real-estate.	

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
E.	<u>Rental/Leasing Services without Operators</u>	1)	None	1)	None
		2)	None	2)	None
		3)	Leasing services must be provided either by corporation with a limited liability (leasing companies) or registered commercial banks or savings banks	3)	Majority of the board of a leasing company shall be resident in Iceland. The manager shall be resident in Iceland and a citizen of a Nordic Country
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
	(a) Relating to ships (CPC 83103)	1)	None	1)	None
		2)	None	2)	None
		3)	To be registered in the ship register the ship must be owned by Icelandic natural or juridical persons who are resident in Iceland. Further nationality restrictions on fishing vessels	3)	None
		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)	None	1)	None
		2)	None	2)	None
		3)	To be registered in the aircraft register the aircraft must be owned by Icelandic natural or juridical persons resident in Iceland	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
	(c) Relating to other transport equipment (CPC 83101 + 83102 + 83105)	1)	None	1)	None
		2)	None	2)	None
		3)	None	3)	Residency requirement for car rental services
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section. Residency requirement for car rental services

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
(d)	Relating to other machinery and equipment (CPC 83106 - 83109)	1)	None	1)	None
		2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
(e)	Other (CPC 832)	1)	None	1)	None
		2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
F.	<u>Other Business Services</u>				
(a)	Advertising services (CPC 871)	1)	None	1)	None
		2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
(b)	Market research and public opinion polling services (CPC 864)	1)	None	1)	Concession needed if personal data is to be processed outside Icelandic jurisdiction
		2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
(c)	Management consulting services (CPC 865)	1)	None	1)	None
		2)	None	2)	None
		3)	None	3)	None
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section

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			
(d)	Services related to man. consulting (CPC 866)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(e)	Technical testing and analysis services (CPC 8676)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(f)	Services incidental to agriculture, hunting and forestry (CPC 881)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(i)	Services incidental to manufacturing (CPC 884 + 885 /except for 88442)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(k)	Placement and supply services of personnel (CPC 872)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(m)	Related scientific and technical consulting services (CPC 8675)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				

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			
(n)	Maintenance and repair of equipment (CPC 633+8861-8866; not including maritime vessels, aircraft or other transport equipment)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(o)	Building-cleaning services (CPC 874)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(p)	Photographic services (CPC 875)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(q)	Packaging services (CPC 876)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
(r)	Printing and publishing (CPC 88442)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	Residency requirement for publishing of newspapers or magazines within the national territory. Residency requirement for editors				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				

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
(s)	Convention services (CPC 87909)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section	

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
2.	COMMUNICATION SERVICES				
C.	<u>Telecommunication Services</u>				
(a)	Voice telephony	1)	None	1)	None
(b)	Packet-switched data transmission services	2)	None	2)	None
(c)	Circuit-switched data transmission services	3)	None	3)	None
(d)	Telex services	4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section
(e)	Telegraph services				
(f)	Facsimile services				
(g)	Leased circuit services				
(o)	Other				
-	Mobile and personal communications services and systems				
	Value-added services ¹				
	Electronic mail, Voice mail, On-line information and Data Base Retrieval, EDI, Code and Protocol Conversion				

¹ Excludes voice telephony, telegraph, telex, packet and circuit switched data services, mobile radiotelephony, paging and satellite services.

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
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES					
A. <u>General Construction Work for Buildings</u> (CPC 512)		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. <u>General Construction Work for Civil Engineering</u> (CPC 513)		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. <u>Installation and Assembly Work</u> (CPC 514+516)		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. <u>Building Completion and Finishing Work</u> (CPC 517)		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
E. <u>Special Trade Construction Work</u> (CPC 515)		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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
4.	DISTRIBUTION SERVICES (excluding trade in arms, alcoholic beverages, tobacco and pharmaceutical products)				
A.	<u>Commissions Agents' Services</u> (CPC 621)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B.	<u>Wholesale Trade Services</u> (CPC 622)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C.	Retailing Services (CPC 631+632 + 6111 + 6113 + 6121)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D.	Franchising (CPC 8929)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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
6.	ENVIRONMENTAL SERVICES				
A.	<u>Sewage Services</u> (CPC 9401)	1) Unbound*	2) None	1) Unbound*	2) None
		3) Environmental operation license required		3) None	
		4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section	
B.	<u>Refuse Disposal Waste</u> (CPC 9402)	1) Unbound*	2) None	1) Unbound*	2) None
		3) Environmental operating license required		3) None	
		4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section	
C.	<u>Sanitation and Similar Services</u> (CPC 9403)	1) Unbound*	2) None	1) Unbound*	2) None
		3) None		3) None	
		4) Unbound except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section	
D.	Other (CPC 9409)	1) Unbound*	2) None	1) Unbound*	2) None
		3) Environmental operating license required		3) None	
		4) Unbound except as indicated in the horizontal section.		4) Unbound except as indicated in the horizontal section	

* Unbound due to lack of technical feasibility.

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	
7. FINANCIAL SERVICES							
(i)		Iceland undertakes commitments on financial services in accordance with the "Understanding on Commitments in Financial Services" (the Understanding).					
(ii)		Market access commitments with respect to modes 1) and 2) and bound in this Schedule to the extent of the obligations in B.3 and B.4 of the Understanding.					
A. <u>Insurance and Insurance related Services</u>		1)	The supply of direct insurance is reserved for insurance undertakings authorized in Iceland. The supply of insurance mediation is reserved for insurance intermediaries authorized in Iceland.	1)	None		
		2)	None	2)	None		
		3)	Insurance undertakings require authorization to establish branch offices in Iceland Any investor, whether resident or non-resident, who acquires or intends to acquire a qualifying holding in an insurance undertaking must give advance notice to the Financial Supervisory Authority. The Authority may refuse the acquisition or the exercise of ownership if it believes that the acquisition will affect the sound functioning of the enterprise	3)	The majority of the founders of an insurance undertaking must be Icelandic residents or legal entities registered in Iceland Managers and board members of insurance undertakings shall be resident in Iceland. The Minister of Economic Affairs may grant exemptions from this requirement Branch offices of foreign insurance undertakings must be managed by a resident agent Insurance intermediaries must be resident in Iceland. The Minister of Economic Affairs may grant exemptions from this requirement		
		4)	Unbound except as indicated in the horizontal section.	4)	Unbound except as indicated in the horizontal section		

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
B. <u>Banking and Other Financial Services</u> (excluding insurance)		1) None		1) Domestic financial institutions shall inform the Central Bank of Iceland of the balances of service providers' accounts held by non- residents	
		2) None		2) None	
		3) Credit institutions and undertakings engaged in securities services established outside of Iceland can establish a branch or a representative office, subject to authorization by the Financial Supervisory Authority, FME Credit institutions and undertakings engaged in securities services can only be established as companies with limited liability Commercial banks and savings banks have exclusive rights to accept deposits and other repayable funds from the public Public issue of securities shall be conducted by securities undertakings or other parties authorized to provide such services		3) A founder of a credit institution shall be a natural or legal person resident in Iceland. The Minister of Economic Affairs can grant exemptions from this requirement Managers and the majority of the board members of credit institutions and undertakings engaged in securities services and UCITS shall be resident in Iceland. The Minister of Economic Affairs may grant citizens of non-EEA Member States or non-EFTA Member States the same exemptions Service providers shall inform the Ministry of Economic Affairs of investments made by non- residents in business enterprises in Iceland and the Central Bank of Iceland of investments made by non-residents in securities in Iceland	
		4) Unbound except as indicated in the horizontal section.		4) Unbound except as indicated in the horizontal section	

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
9.	TOURISM AND TRAVEL RELATED SERVICES				
A.	<u>Hotels and Restaurants (including catering)</u> (CPC 641-643)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Condition of licences is residency 4) Unbound except as indicated in the horizontal section. Condition of licences is residency	
B.	<u>Travel Agencies and Tour Operators</u> (CPC 7471)	1) None 2) None 3) Deposits or liability insurance to cover loss caused to clients due to bankruptcy 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) Condition of licences is residence of the manager 4) Unbound except as indicated in the horizontal section. Condition of licences is residence of the manager	
C.	<u>Tourist Guides Services</u> (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. The right to exercise the profession is reserved for resident tourist guides. Non-resident tourist guides may be granted temporary work permit on ad hoc basis	

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
10.	RECREATIONAL CULTURAL AND SPORTING SERVICES (other than audiovisual services)				
A.	<u>Entertainment Services</u> (including theatre, live bands and circus services) (CPC 9619)	1) None 2) None 3) None	4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Targeted financial support to specific local, regional or national activities 4) Unbound except as indicated in the horizontal section	
B.	<u>News Agency Services</u> (CPC 962)	1),2),3) None other than access to management functions is subject to discretionary authorizations by competent authorities 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Condition of residency for the editor of a paper or magazine. Unbound except as indicated in the horizontal section	
C.	<u>Libraries, Archives, Museums and other Cultural Services</u> (CPC 963)	1) None 2) None 3) None	4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Targeted financial support to specific local, regional or national activities 4) Unbound except as indicated in the horizontal section	

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			
D.	Sporting and other Recreational Services (CPC 964)	1)	None	1)	None				
		2)	None	2)	None				
		3)	Gambling, coin machines and like activities are subject to licensing. Professional boxing is illegal but amateur boxing is allowed	3)	Targeted financial support to specific local, regional or national activities				
		4)	Unbound except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				

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
11. TRANSPORT SERVICES					
A. <u>Maritime Transport Services</u>					
International transport (freight and passengers) CPC 7211 and 7212 <u>including</u> Cabotage transport (as defined in Attachment I - definition n°1).		1) None	2) None	1) None	2) None
		3)(a) Establishment of a registered company for the purpose of operating a fleet under Icelandic flag: Unbound except as indicated in the horizontal section.		3)(a) Unbound	
		(b) Other forms of commercial presence 2): None.		(b) None	
		4)(a) Ships' crew: Unbound except as indicated in the horizontal section.		4)(a) Unbound	
		(b) Key personnel employed in relation to a commercial presence as defined under mode 3(b) above: Unbound except as indicated in the horizontal section.		(b) Unbound	
<u>Maritime Auxiliary Services</u>					
- Maritime Cargo Handling Services (as defined in Attachment I - definition n°3)		1) None	2) None	1) None	2) None
		3) None		3) None	
		4) Unbound, except as indicated in the horizontal section		4) Unbound except as indicated in the horizontal section	

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			
-	Maritime Agency Services (as defined in Attachment I - definition n° 6); Freight Forwarding Services (as defined in Attachment I - definition n°7)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound, except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				
-	Other Supporting and Auxiliary Transport Services (as defined in Attachment I - definition n° 8)	1)	None	1)	None				
		2)	None	2)	None				
		3)	None	3)	None				
		4)	Unbound, except as indicated in the horizontal section	4)	Unbound except as indicated in the horizontal section				

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	
Auxiliary Services as required by Maritime Transport Operators:			<p>The following services are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:</p> <ol style="list-style-type: none"> 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling, watering 4. Garbage collecting, ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, incl. communications, water, electrical supplies 8. Emergency repair facilities 9. Anchorage, berth, berthing services 10. Container handling, storage and warehousing, freight transport. 	

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
			Where road, coastal shipping and related auxiliary services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent, hire or charter trucks and related equipment for the purpose of inland forwarding of international cargoes carried by sea, or have access to and use of such multimodal activities for the purpose of providing multimodal transport services.

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
C.	<u>Air Transport Services</u>				
	Maintenance and repair of aircraft and parts thereof	1) Unbound*	2) None	1) Unbound*	2) None
		3) None	4) Unbound except as indicated in the horizontal section	3) None	4) Unbound except as indicated in the horizontal section
	Sales and marketing	1) None	2) None	1) None	2) None
		3) None	4) Unbound except as indicated in the horizontal section	3) None	4) Unbound except as indicated in the horizontal section
	Computer Reservations System	1) None	2) None	1) None	2) None
		3) None	4) Unbound except as indicated in the horizontal section	3) None	4) Unbound except as indicated in the horizontal section
F.	<u>Road Transport Services</u>				
(a)	Passenger transportation (CPC 7121 + 7122)	1) None	2) None	1) None	2) None
		3) Authorization required for commercial land transport services. Numerical quotas may be imposed as well as exclusive licenses for certain areas or routes	4) Unbound except as indicated in the horizontal section	3) None	4) Unbound except as indicated in the horizontal section

* Unbound due to lack of technical feasibility.

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
(b)	Freight transportation (CPC 7123)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c)	Rental of commercial vehicles with operator (CPC 7124)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d)	Maintenance and repair of road transport equipment (CPC 6112+8867)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e)	Supporting services for road transport services (CPC 744)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
H.	<u>Services auxiliary to all modes of transport</u>				
(b)	Storage and warehousing services (CPC 742)	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	

* Unbound due to lack of technical feasibility.

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
(c)	Freight transport agency services (CPC 748)	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section
d)	Other (CPC 749)	1) None	2) None	3) None	4) Unbound except as indicated in the horizontal section

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
12. ENERGY RELATED SERVICES ² : GEOTHERMAL ENERGY A. Services incidental to Geothermal Energy	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

² As defined in Annex XVII (Energy Related Services).

ATTACHMENT I

NOTES TO MARITIME TRANSPORT

“Reasonable and non-discriminatory terms and conditions” means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date. A “multimodal transport operator” means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

1. “Cabotage” is defined as maritime transport of goods and passengers between ports in Iceland.

2. “Other forms of commercial presence for the supply of international maritime transport services” means the ability for international maritime transport service suppliers of the other Members to undertake locally all activities, which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerised information systems and electronic data interchange (subject to the provisions of the annex on telecommunications);
- (e) the setting of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally

(or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;

- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

3. “Maritime cargo handling services” means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

4. “Customs clearance services” (alternatively “customs house brokers’ services”) means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

5. “Container station and depot services” means activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing, and making them available for shipments.

6. “Maritime agency services” means the activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines of shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

7. “Freight forwarding services” means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

8. “Other supporting and auxiliary transport services” means freight brokerage services; bill auditing and freight rate information services; transportation document preparation services; packing and crating and unpacking and de-crating services; freight inspection, weighing and sampling services; and freight receiving and acceptance services (including local pick-up and delivery).

APPENDIX 3 TO ANNEX XI

LIECHTENSTEIN – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 6.16

This is authentic in English only

Modes of supply: (1) **Cross-border** (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
<ul style="list-style-type: none"> - The level of commitments in a particular sector shall not be construed to supersede the level of commitments taken with respect to any other services sector to which such service is an input or to which it is otherwise related. - CPC numbers indicated in square brackets are references to the UN Provisional Central Product Classification (Statistical Papers Series M No. 77, Provisional Central Product Classification, Department of International Economics and Social Affairs, Statistical Office of the United Nations, New York, 1991). 			
PART I. HORIZONTAL COMMITMENTS¹			
ALL SECTORS INCLUDED IN THIS SCHEDULE			
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.			
	1) None	1) None except unbound for subsidies, tax incentives and tax credits Treatment accorded to subsidiaries of third country companies formed in accordance with the law of an EEA Member State and having registered office, central administration or principal place of business within an EEA Member State is not extended to branches or agencies established in an EEA Member State by a third-country company.	

¹ Liechtenstein makes reference to the specific geographic situation of the country, to its limited resources and to the small labour market. Therefore, Liechtenstein is in a position to bind its services sector only with the reservations mentioned in Part I and Part II.

Modes of supply: (1) Cross-border (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
	<p>2) None</p> <p>3) The establishment of a commercial presence by a juridical person (including branches) is subject to the requirement that no objection for reasons of national economy (balanced proportion of national and foreign capital; balanced ratio of foreigners in comparison with the number of resident population; balanced ratio of total number of jobs in the economy in comparison with the number of the resident population; balanced geographic situation; balanced development of the national economy, between and within the sectors) exists.</p>	<p>Treatment less favourable may be accorded to subsidiaries of third countries having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States.</p> <p>2) None except unbound for subsidies, tax incentives and tax credits</p> <p>3) None except for the following: The establishment of a commercial presence by an individual is subject to the requirement of prior residence during a certain period of time and of permanent domicile in Liechtenstein. The establishment of a commercial presence by a juridical person (including branches) is subject to the following requirements: At least one of the managers has to fulfil the requirements of prior residence during a certain period of time and of permanent domicile in Liechtenstein. The majority of the administrators (authorised to manage and represent the juridical person) must be resident in Liechtenstein and have either to be Liechtenstein citizens or have prior residence during a certain period of time in Liechtenstein. The general and the limited partnership have to fulfil the same conditions as corporations with limited liability (juridical person). In addition the majority of the associates have to be Liechtenstein citizens or to have prior residence during a certain period of time in Liechtenstein.</p>	

Modes of supply: (1) Cross-border (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
		<p>The Liechtenstein company law does not prohibit joint stock companies from foreseeing in their articles of incorporation the preclusion or limitation of the transfer of registered shares.</p> <p>Treatment accorded to subsidiaries of third-country companies formed in accordance with the law of an EEA Member State and having registered office, central administration or principal place of business within an EEA Member State is not extended to branches or agencies established in an EEA Member State by a third-country company.</p> <p>Treatment less favourable may be accorded to subsidiaries of third countries having only their registered office in the territory of an EEA Member State unless they show that they possess an effective and continuous link with the economy of one of the EEA Member States.</p> <p>All acquisitions of real estate are subject to authorisation. Such authorisation is granted only if an actual and proven requirement for living or business purposes is given and a certain period of residence has been completed. Non-residents are excluded from the acquisition of real estate.</p>	

Modes of supply: (1) Cross-border (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
	<p>4) Unbound except for measures concerning the entry and temporary stay of natural persons (hereinafter persons) falling within the categories, as defined in paragraph I below, and subject to the following limitations and conditions on national treatment set out under the national treatment column: Entry and stay of foreign services suppliers in Liechtenstein is subject to authorisation (requirement of residency permit and work permit). Authorisation is granted subject to measures fixing overall numbers of work permits allocated. For essential personnel as defined in paragraph I below, the period of stay is limited to a period of three years. Persons staying in or entering Liechtenstein with an open-ended or extendable residence permit based on an employment contract not limited in time for Liechtenstein are not considered as persons residing in or entering Liechtenstein for the purpose of temporary stay or temporary employment in Liechtenstein.</p> <p>I. <u>Essential persons transferred to Liechtenstein within a specific business or company (intra-corporate transferees)</u></p> <p>Are considered as essential those persons - defined in detail below - who are employees of a business or company of a Party (hereinafter enterprise) providing services in Liechtenstein through a branch or subsidiary established in Liechtenstein and who have been beforehand employees of their enterprise outside Liechtenstein for a period of not less than one year immediately preceding their application for admission:</p>	<p>4) Unbound except for measures concerning the categories of natural persons referred to in the market access column and subject to the following limitations and conditions: working conditions prevailing in the branch and the place of activity provided by law and/or collective agreement (with respect to remuneration, working hours, etc.), measures limiting professional mobility, regulations related to statutory systems of social security and public retirement plans (with respect to qualifying period, residency requirement, etc.) and all other provisions of the legislation relating to immigration, entry, stay and work. The enterprise employing such persons shall cooperate, upon request, with the authorities in charge of the enforcement of these measures.</p>	

Modes of supply: (1) Cross-border (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
	<p>a) <u>Executives and senior managers</u>: persons who primarily direct the enterprise or one of its departments and who receive only general supervision or direction from high-level executives, the board of directors or the stockholders of the enterprise. Executives and senior managers would not directly perform tasks related to the actual supply of services of the enterprise.</p> <p>b) <u>Specialists</u>: highly qualified persons who, within an enterprise, are essential for the supply of a specific service by reason of their knowledge at an advanced level of expertise in the field of services, research equipment, techniques or management of the enterprise.</p>		

Modes of supply: (1) Cross-border (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
PART II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
<p>A. <u>Professional Services</u></p> <p>a) Legal Service</p> <p>- legal advisory services on home country law and international law (except for consulting on Liechtenstein law) (part of CPC 861)</p> <p>b) Accounting, auditing and bookkeeping services</p> <p>- Accounting and auditing services (CPC 8621)</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in Part I</p> <p>1) None</p> <p>2) None</p> <p>3) Foreign equity ceiling of 49 per cent. Foreign voting rights may not exceed 49 per cent. At least one member of the administration body authorised to manage and represent must be a Liechtenstein citizen domiciled in Liechtenstein, be in possession of the professional licence to act as an auditor and must work full-time for the juridical person. The majority of the members of the administrative body must be in possession of the professional licence to act as an auditor.</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) Unbound</p> <p>4) Unbound except as indicated in Part I</p>	

Modes of supply: (1) Cross-border (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
- Bookkeeping services, except tax returns (CPC 8622)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
c) Taxation services (CPC 863)	1) None 2) None 3) Foreign equity ceiling of 49 per cent. Foreign voting rights may not exceed 49 per cent. At least one member of the administrative body authorised to manage and represent must be a Liechtenstein citizen domiciled in Liechtenstein, be in possession of the professional licence to act as an auditor or trustee and must work full-time for the juridical person. 4) Unbound except as indicated in Part I	1) None 2) None 3) Unbound 4) Unbound except as indicated in Part I	
d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border (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
e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) Liechtenstein nationality necessary for survey activities for official public purposes ² (however, foreign surveyors can work under the responsibility of a licensed Liechtenstein surveyor). 2) None 3) Liechtenstein nationality necessary for survey activities for official public purposes (however, foreign surveyors can work under the responsibility of a licensed Liechtenstein surveyor). 4) Unbound except as indicated in Part I; Liechtenstein nationality necessary for survey activities for official public purposes (however, foreign surveyors can work under the responsibility of a licensed Liechtenstein surveyor).	
f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

² “Survey activities for official public purposes” means cadastral activities and related activities.

Modes of supply: (1) **Cross-border** (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
B. <u>Computer and Related Services</u> (CPC 841 - CPC 845, CPC 8491)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Research and Development Services</u> Excluding projects financed in whole or in part by public funds			
a) R&D services on natural sciences (part of CPC 851)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
b) R&D services on social sciences (part of CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
c) Interdisciplinary R&D sciences (part of CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
E. <u>Rental/Leasing Services without Operators</u>			
c) Relating to other transport equipment (CPC 83101 + CPC 83102 + CPC 83105)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: (1) **Cross-border** (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
d) Relating to other machinery and equipment (CPC 83106 - CPC 83109)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
F. <u>Other Business Services</u>			
a) Advertising services			
- Advertising services (including direct mail advertising), excluding outdoor advertising and excluding advertising for goods subject to import authorisation and excluding pharmaceutical products, alcohol, tobacco, toxics, explosives, weapons and ammunition (part of CPC 8711 + part of CPC 8712)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
c) Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
d) Services related to management consulting (CPC 866)	1) None 2) None 3) None	1) None 2) None 3) None	

Modes of supply: (1) **Cross-border** (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
	4) Unbound except as indicated in Part I	4) Unbound except as indicated in Part I	
e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
f) Services incidental to agriculture, hunting and forestry			
- Consulting services on agriculture, hunting and forestry (part of CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
g) Services incidental to fishing			
- Consulting services relating to fishing (part of CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
h) Services incidental to mining			
- Services incidental to mining, excluding prospection, surveying, exploration and exploitation (part of CPC 883 + part of CPC 5115)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
i) Services incidental to manufacturing			

Modes of supply: (1) **Cross-border** (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
-	Consulting services relating to manufacturing (part of CPC 884 + part of CPC 885)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
m)	Related scientific and technical consulting services					
-	Related scientific and technical consulting, excluding prospection, surveying, exploration and exploitation (part of CPC 8675)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	
n)	Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + CPC 8861-CPC 8866)	1) Unbound due to lack of technical feasibility	2) None	3) None	4) Unbound except as indicated in Part I	
o)	Building-cleaning services					
-	Building-cleaning services (CPC 874 except CPC 87409)	1) Unbound due to lack of technical feasibility	2) None	3) None	4) Unbound except as indicated in Part I	
p)	Photographic services (CPC 875)	1) None	2) None	3) None	4) Unbound except as indicated in Part I	

Modes of supply: (1) **Cross-border** (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
q) Packaging services (CPC 876)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
t) Other - Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in Part I 5)	1) None except unbound for translation for official purposes 2) None except unbound for translation for official purposes 3) None except unbound for translation for official purposes 4) Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border (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
2. COMMUNICATION SERVICES			
<p>C. <u>Telecommunication Services</u> Telecommunication Services are the transport of electro-magnetic signals - sound, data, image and combinations thereof,—excluding broadcasting³</p> <p><u>Basic Telecommunication Services</u></p> <p>(a) Voice telephone services (CPC 7521)</p> <p>(b) Packet-switched data transmission (CPC 7523)</p> <p>(c) Circuit-switched data transmission (part of CPC 7523)</p> <p>(d) Telex services (CPC 7523)</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p> <p>1) None</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	

³ 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.

Modes of supply: (1) **Cross-border** (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
(e) Telegraph services (CPC 7522)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
(f) Facsimile services (CPC 7521 + 7529)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
(g) Private leased circuit services (CPC 7522 + 7523)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
<u>Enhanced/value-added telecommunication services</u>					
(h) Electronic mail (part of CPC 7523)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
(i) Voice mail (part of CPC 7523)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
(j) On-line information and data base retrieval (part of CPC 7523)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
(k) Electronic data interchange (EDI) (part of CPC 7523)	1)	None	1)	None	
	2)	None	2)	None	
	3)	None	3)	None	
	4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	

Modes of supply: (1) **Cross-border** (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
(l)	Enhanced/value-added facsimile services (part of CPC 7523)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
(m)	Code and protocol conversion	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
(n)	On-line information and/or data processing (part of CPC 843)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
(o)	Other					
-	Videotext	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
-	Enhanced/value-added services based on licensed wireless networks including enhanced/value-added paging services, except for voice transmission	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border (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
4. DISTRIBUTION SERVICES			
A. <u>Commission agents' services</u>			
- Commission agents' services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 6211)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Wholesale trade services</u>			
- Wholesale trade services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 622)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border (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
C. <u>Retailing services</u>			
- Retailing services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals; not covered is retailing through mobile sales unit (part of CPC 631 + part of CPC 632 + part of CPC 6111 + part of CPC 6113 + part of CPC 6121) ⁴	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required	
- Retail sales of motor fuel (CPC 613)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
D. <u>Franchising</u> (CPC 8929)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

⁴ This subsector includes all distribution services related to motor vehicles and parts thereof (CPC 6111 + 6113 + 6121)

Modes of supply: (1) Cross-border (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
5. EDUCATIONAL SERVICES			
Private education services			
A. <u>Compulsory Education Services (Primary & Secondary I)</u> (part of CPC 921 + part of 922)	1) Unbound 2) Unbound 3) Foreigners may establish commercial presence only when organised as juridical persons according to Liechtenstein law 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Non-compulsory Secondary Education Services (Secondary II)</u> (part of CPC 922)	1) None 2) None 3) Foreigners may establish commercial presence only when organised as juridical persons according to Liechtenstein law 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Higher Education Services</u> (part of CPC 923)	1) None 2) None 3) Foreigners may establish commercial presence only when organised as juridical persons according to Liechtenstein law 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
D. <u>Adult Education Services</u> (part of CPC 924)	1) None 2) None 3) Foreigners may establish commercial presence only when organised as juridical persons according to Liechtenstein law 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border (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
<p>6. ENVIRONMENTAL SERVICES</p> <p>Excluding public utilities whether owned and operated by municipalities or Liechtenstein government or contracted out by them.</p>			
A. <u>Sewage services</u> (CPC 9401)	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	
B. <u>Refuse disposal services</u> (CPC 9402)	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None; unbound for garbage dump</p> <p>4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required</p>	
C. <u>Sanitation and similar services</u> (CPC 9403)	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I; commercial presence in Liechtenstein required</p>	
D. <u>Other environmental services</u> (CPC 9404 + CPC 9405 + CPC 9406 + part of CPC 9409)	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	

Modes of supply: (1) Cross-border (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
<p>7. FINANCIAL SERVICES</p> <p>Commitments on banking, securities and insurance services are in accordance with the 'Understanding on Commitments in Financial Services' (hereinafter 'Understanding') and subject to limitations and conditions as contained in Part I (horizontal commitments) and as listed below. The Commitments below shall not impose any obligation to allow non-resident financial services suppliers to solicit business.</p>			
<u>Insurance and insurance related services</u>	<p>1) Establishment of a commercial presence is required for the provision of insurance services in Liechtenstein.</p> <p>2) None</p> <p>3) Insurance companies incorporated in Liechtenstein must be organised as public limited company (Aktiengesellschaft) or as co-operative/mutual association (Genossenschaft). If a third-country insurer wishes to become active within Liechtenstein, an agency or branch office must be established in Liechtenstein. The third-country insurer must be authorised to conduct insurance activities under the law of its country of incorporation. To be recognised for participation in the basic health insurance scheme, health insurance suppliers must be organised in the form of mutual associations (Genossenschaft, Verein: Versicherungsverein auf Gegenseitigkeit or Hilfskasse) or foundations (Stiftung);</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) None</p> <p>2) None</p> <p>3) One member of the board of directors and the administrators must be resident in Liechtenstein. They must be duly authorised to fully represent their company. In the case of a branch or an agency, it suffices if the general representative, whose nomination requires the approval of the supervisory authority, has his residence in Liechtenstein and is duly authorised to fully represent his company.</p> <p>4) Unbound except as indicated in Part I</p>	

Modes of supply: (1) Cross-border (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
<u>Banking and other financial services</u> (excluding insurance)	<p>1⁵⁾ According to the practice in Liechtenstein, mutual funds (collective investments) have to be marketed through banks having a commercial presence in Liechtenstein</p> <p>2) None</p> <p>3) Banks and financial companies must be organised in the form of a limited company</p> <p>Financial institutions other than banks and financial companies according to the Liechtenstein Banking and Companies Act are subject to the following licensing requirements: foreign equity ceiling of 49 per cent; foreign voting rights may not exceed 49 per cent; at least one member of the administrative body authorised to manage and represent must be a Liechtenstein citizen domiciled in Liechtenstein, be in possession of the professional licence to act as an auditor or trustee and must work full-time for the juridical person</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) Subvention for house building is only granted to Liechtenstein citizen, which have to take out the loan for the house building at a domestic bank</p> <p>2) Subvention for house building is only granted to Liechtenstein citizen, which have to take out the loan for the house building at a domestic bank</p> <p>3) One member of the board of directors and the administrators must have domicile in Liechtenstein. They must be duly authorised to fully represent their company. Commercial presence of foreign financial institutions is subject to licensing requirements relating to the name of firm, duties toward the Swiss national bank and regulations on financial institutions in the country of origin</p> <p>4) Unbound except as indicated in Part I</p>	

⁵ Are covered not only transactions indicated in paragraph B.3 of the 'Understanding' but the whole range of banking and other financial services transactions (excluding insurance).

Modes of supply: (1) Cross-border (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
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and restaurants</u> (incl. catering) (CPC 641-CPC 643)	1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423) 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility, except none for catering (CPC 6423) 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Travel agencies and tour operators services</u> (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Tourist guides services</u> (CPC 7472)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border (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
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual services)			
B. <u>News agency services</u> (CPC 962)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
D. <u>Sporting and other recreational services</u>			
- Sporting services (CPC 9641)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border (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
11. TRANSPORT SERVICES			
F. <u>Road transport services</u>			
a) Passenger transportation - regular, 'closed-door' tours only (part of CPC 7121)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- occasional, excluding empty entrance, cabotage and taxi services (part of CPC 7122)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
c) Rental of commercial vehicles with operator (CPC 7124)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
d) Maintenance and repair of road transport equipment (CPC 6112 + CPC 8867)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
H. <u>Services auxiliary to all modes of transport</u>			
a) Cargo-handling services (CPC 741)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
b) Storage and warehouse services (CPC 742)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply: (1) Cross-border (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
c)	Freight transport agency services (CPC 748)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	
d)	Other auxiliary transport services, excluding local pick up and delivery (part of CPC 749)	1)	None	1)	None	
		2)	None	2)	None	
		3)	None	3)	None	
		4)	Unbound except as indicated in Part I	4)	Unbound except as indicated in Part I	

APPENDIX 4 TO ANNEX XI

NORWAY – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 6.16

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 ¹	Additional Commitments
I. HORIZONTAL COMMITMENTS			
<p>ALL SECTORS INCLUDED IN THIS SCHEDULE</p> <p>All sectors: Formation of legal entity - limited liability company, foundation</p> <p>All sectors: Taxation</p>	<p>3) None</p>	<p>3) The general manager in a joint stock company and at least half of the members of the board of directors, and of the corporate assembly must be residents of Norway, unless the Ministry of Trade, Industry and Fisheries grants exemptions in each individual case.</p> <p>3) and 4) Unbound in respect to measures for the imposition, enforcement or collection of direct taxes in so far as such measures do not contravene any tax treaty which is in force between The Philippines and Norway. The competent authorities under such tax treaty shall have sole responsibility for determining whether a taxation measure is inconsistent with the tax treaty.</p>	

¹ Norway maintains in certain sectors language requirements. These requirements are deemed to be necessary and proportionate in order to ensure the quality of the services and therefore not inscribed as a national treatment restriction

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 ¹	Additional Commitments
All sectors: Subsidies (The issue of a definition of subsidies remains to be determined in the context of negotiations under Article XV of the GATS)	1) Unbound 2) Unbound 3) None 4) None	1) Unbound 2) Unbound 3) Eligibility for subsidies may be limited to juridical persons established in Norway. Unbound for research and development subsidies and for education services 4) Subsidies available to natural persons may be limited to Norwegian citizens	
All sectors: Movement of personnel	4) Unbound, except for the temporary presence and without requiring an economic needs test of categories A, B, C and D below:	4) Unbound except for measures concerning the categories of natural persons referred to in the market access column.	

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 ¹	Additional Commitments
	<p>A. Intra Corporate Transferees</p> <p>Managers and executives and specialists as intra-corporate transferees, provided that the service supplier is the corporation to which these are attached.</p> <p>Definitions:</p> <p>Executives/managers - persons working in a senior position within a juridical person, who primarily direct the management of the establishment, receiving general supervision or direction principally from the board of directors or stockholders of the business or their equivalent, including:</p> <ul style="list-style-type: none"> - directing the establishment or a department or subdivision of the establishment; - supervising and controlling the work of other supervisory, professional or managerial employees; - having the authority personally to hire and fire or recommend hiring, firing or other personnel actions. <p>Specialists - persons working within a juridical person who possess uncommon knowledge essential to the establishment's service, research equipment, techniques or management. In assessing such knowledge, account will be taken not only of the knowledge specific to the establishment, but also whether the person has a high level of qualification referring to a type of work or trade requiring specific technical knowledge, including membership in an accredited profession.</p>		

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 ¹	Additional Commitments
	<p>Access for executives/managers and specialists is subject to the following conditions:</p> <ul style="list-style-type: none"> - Temporary entry, stay and work limited to a 4 year period. - A work permit must be obtained. - The residency permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications. - The competence of the natural person must be deemed necessary for the recipient of the service. - All other requirements regarding entry, stay, wages, working conditions and social security benefits shall continue to apply. <p>Definitions:</p> <p>Trainees - temporary presence of natural persons with a diploma, university degree or post-graduate qualification pursuing post-study work experience for the purposes of obtaining appropriate work experience, business techniques or methods of a service.</p>		

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 ¹	Additional Commitments
	<p>Access for trainees is subject to the following conditions:</p> <ul style="list-style-type: none"> - Temporary entry, stay and work limited to a six months period. - A work permit must be obtained. - The work has to be essential for the person's qualifications and be a natural part of his or her vocational training. - The qualifications of the natural person must be relevant for the work in the company. - All other requirements regarding entry, stay, wages, working conditions and social security benefits, shall continue to apply. 		

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 ¹	Additional Commitments
	<p>B. Business Visitors</p> <p>Definitions:</p> <p>a) persons who are representatives of a service supplier and are seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplier, where those representatives will not be engaged in making direct sales to the general public or in supplying services themselves.</p> <p>b) persons working in a senior position, as defined in A above, within a juridical person, who are responsible for the setting up in Norway of a commercial presence of a service supplier of a Party when:</p> <ul style="list-style-type: none"> - the representatives are not engaged in making direct sales or supplying services, and - the service supplier has no other representative, branch or subsidiary in Norway. <p>For a) and b): Temporary entry, stay and work limited to a three month period. Compliance with an economic needs test is not required.</p>		

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 ¹	Additional Commitments
	<p>C. Contractual Service Suppliers:</p> <p>Definitions:</p> <p>Access is subject to the following conditions:</p> <ul style="list-style-type: none"> - Compliance with an economic needs test is not required - The temporary entry and stay shall be limited to three months in any twelve-month period or for the duration of the contract, whatever is less. - The commitment relates only to the service activity which is the subject of the contract. It does not entitle to exercise the profession as such. - A residency permit must be obtained. - A residency permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications. - The competence of the natural person must be deemed necessary for the recipient of the service. - If it is apparent that there will be a permanent need for such labour, or if during the last six months a permit has been issued for the performance of the same kind of work for the same recipient of the service, a permit shall not be granted. <p>All other requirements regarding entry, stay, wages, working conditions and social security benefits shall continue to apply.</p>		

	<p>D. Independent Professionals:</p> <p>Definitions:</p> <p>Self-employed natural persons temporarily present in Norway to supply a service pursuant to a service contract between them and a client located in Norway.</p> <p>Access is subject to the following conditions:</p> <ul style="list-style-type: none">- Compliance with an economic needs test is not required- The temporary entry and stay shall be limited to three months in any twelve-month period or for the duration of the contract, whatever is less.- The commitment relates only to the service activity which is the subject of the contract. It does not entitle to exercise the profession as such.- A residency permit must be obtained.- A residency permit must be issued to a natural person who is considered to be a higher-level skilled worker or to have special qualifications.- The competence of the natural person must be deemed necessary for the recipient of the service.- If it is apparent that there will be a permanent need for such labour, or if during the last six months a permit has been issued for the performance of the same kind of work for the same recipient of the service, a permit shall not be granted.- All other requirements regarding entry, stay, wages, working conditions and social security benefits shall continue to apply.		
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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 ¹	Additional Commitments
II. SECTOR SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. Professional Services			
(a) Legal services - legal advice on foreign law (concerned parts of CPC 861)	1) None 2) None 3) The advocate is personally responsible for his activities. To have an interest (own shares and/or be a member of the board of the firm) in a firm of Norwegian advocates is only possible when taking active part in the business. 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Foreign advocates can give advice on foreign law and international law after application. Some restrictions on co-operation with Norwegian advocates as a consequence of legislation on how a firm of Norwegian advocates may be organised. 4) Unbound except as indicated in the horizontal section. As for 3), but no restrictions on advice on a strictly occasional basis.	
(b) Accounting, auditing and bookkeeping services (CPC 862)			
- Auditing services by registered and licensed auditors	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) Public certification required based on Norwegian exam and two years' experience in Norway. Audit reports must be drafted in Norwegian Permanent residence in Norway required. 4) Unbound except as indicated in the horizontal section. As 3).	

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 ¹	Additional Commitments
- Accounting and bookkeeping services	1) Accounting shall take place in Norway. The King may decide that accounting takes place abroad. 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. For authorised accountants, permanent residence in Norway required, and a minimum of two years practice in Norway during the five preceding years.	
(c) Taxation services (CPC 863)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(h) Medical and dental services (CPC 9312)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Must fulfil requisite qualification measures, including national exams and minimum periods of practice in Norway. Foreign exams giving equivalent competence may be recognized. 4) Unbound except as indicated in the horizontal section. As 3).	
(i) Veterinary services (CPC 932)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	
(j) Deliveries and related services, nursing services, physiotherapeutic and para-medical services (CPC 93191)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. Must fulfil requisite qualification measures, including national exams and minimum periods of practice in Norway. Foreign exams giving equivalent competence may be recognised.	

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 ¹	Additional Commitments
B. Computer and Related Services			
- CPC 84 according to the attached description of sectoral coverage	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Research and Development Services			
(b) R&D services on social sciences and humanities (CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. Real Estate Services			
(b) Real Estate Services on a fee or contract basis (CPC 822)			
- Real estate agency	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. Upon request, education/examination from abroad may be accepted.	

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 ¹	Additional Commitments
- Real estate agent	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. Upon request, education/examination from abroad may be accepted.	
E. Rental/Leasing Services without Operators				
a), b), c) Relating to ships ² , aircraft, other transport equipment (CPC 83102, CPC 83103, CPC 83104, CPC 83105)	1) None 2) None 3) None other than: Aircrafts: to be registered in the aircraft register of Norway, the aircraft must be owned either by Norwegian natural persons or by Norwegian juridical persons. 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c) Car-hiring (CPC 83101)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

² Registration requirements for ships in the Norwegian shipping registries (NIS and NOR) are described in Section 11A - Maritime Transport.

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 ¹	Additional Commitments
F. Other Business Services			
(a) Advertising services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(c),(d) Management and administrative services (including management, consultancy) (CPC 865, CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Technical testing and analysis services (CPC 8676), except for public services functions such as statutory classification required for ships and floating vessels registered in NIS and NOR.	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(f) Advisory and consulting services related to agriculture, hunting and forestry (concerned parts of CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 Treatment¹	Additional Commitments
(g) Advisory and consulting services related to fishing (concerned parts of CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(i) Advisory and consulting services related to manufacturing (CPC 884, CPC 885)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(j) Services incidental to mining (CPC 883 + 5115)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(k) Placement and supply services of personnel			
- Labour recruitment and provision of personnel (nationals and residents with work permit) (concerned parts of CPC 872)	1) Requires registration, the appointment of a representative in Norway, and a bank guarantee equal to the amount required as minimum capital for a limited liability company 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Executive search services (CPC 87201)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
l) Investigation and security activities (CPC 873)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Manager must be a Norwegian citizen resident in Norway 4) Unbound except as indicated in the horizontal section. As 3).	
(m) Related scientific and technical consulting services (CPC 8675),	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 and CPC 8861-8866)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(o) Building-cleaning services (CPC 874)	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	
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

* Unbound due to lack of technical feasibility.

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 ¹	Additional Commitments
(q) Packaging services (CPC 876)	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	
(r) Printing and publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(s) Convention services (CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(t) Other			
- Exhibition management services (parts of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
- Interior design (concerned parts of CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Translation and interpretation services, except government authorised translators (part of CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section.	

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 ¹	Additional Commitments
2. COMMUNICATION SERVICES			
B. Courier Services (CPC 7512)	1) None 2) None 3) No limitations except as specified for transportation services 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Telecommunication Services			
(a) Voice telephony	1) None	1) None	
(b) Packet-switched data transmission services	2) None	2) None	
(c) Circuit-switched data transmission	3) None	3) None	
(d) Telex services	4) Unbound except as indicated in horizontal commitments	4) Unbound except as indicated in horizontal commitments	
(e) Telegraph services			
(f) Facsimile services			
(g) Leased circuit services			
(o) Other			
- Mobile and personal communications services and systems			
- Value-added services (excludes voice telephony, telegraph and telex, packet- and circuit-switched data services, mobile radio telephony, paging and satellite services)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. General Construction Work for Buildings (CPC 512)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. General Construction Work for Civil Engineering (CPC 513)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Installation and Assembly Work (CPC 514, CPC 516)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section. For electrical work, plumbing and water sanitation, foreign exams giving equivalent competence may be recognized on a case by case basis.	
D. Building Completion and Finishing Work (CPC 517)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
E. Other - Pre-erection work at construction sites (CPC 511) - Special trade construction work (CPC 515) - Renting services relating to equipment for construction/demolition of buildings/civil engineering works, with operator (CPC 518)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
4. DISTRIBUTION SERVICES First hand sales of raw fish and private import of alcohol are exempted			
A. Commission agents' services (CPC 621) (Trade in arms, alcohol and pharmaceuticals exempted)	1) None, except unbound for electricity 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None, except unbound for electricity 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. Wholesale Trade Services (CPC 622) (Import and trade in arms and pharmaceuticals exempted)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Retailing Services (CPC 631+632+6111+6113+6121) (Trade in pharmaceutical products, alcohol and arms exempted)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. Franchising (CPC 8929)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
5. EDUCATION SERVICES			
Educational services leading to the conferring of State recognized exams and/or degrees	1) As 3) 2) None 3) Primary and secondary education are public service functions. Authorisation may be given to foundations and other legal entities to offer additional parallel or specialized education.	1) None 2) None 3) None	
- Primary and lower secondary education services	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section.	
- Upper secondary education services			
- Higher education services			
- Adult education			
Educational services not leading to the conferring of State recognized exams and/or degrees	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
6. ENVIRONMENTAL SERVICES			
With the exemption of public service functions whether owned and operated or contracted out by local, regional or central government.			
A. Wastewater management (CPC 9401)	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. Solid/Hazardous waste management.	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Refuse Disposal Services (CPC 9402)			
- Sanitation and Similar Services (CPC 9403)			
C. Protection of ambient air and climate			
- Services to reduce exhaust gases and other emissions and improve air quality (CPC 94040)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
D. Remediation and cleanup of soil & water	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound, except for advisory services 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Treatment, remediation of contaminated/polluted soil and water (part of CPC 94060)			

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 ¹	Additional Commitments
E. Noise & vibration abatement	1) None 2) None 3) None	1) None 2) None 3) None	
- Noise abatement services (CPC 94050)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
F. Protection of biodiversity and landscape	1) None 2) None 3) None	1) None 2) None 3) None	
- Nature and landscape protection services (part of CPC 94060)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	
G. Other environmental & ancillary services	1) None 2) None 3) None	1) None 2) None 3) None	
- Other environmental protection services not classified elsewhere (CPC 94090)	4) Unbound except as indicated in the horizontal section	4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
7. FINANCIAL SERVICES			
<p>i. Norway undertakes commitments on financial services in accordance with the "Understanding on Commitments in Financial Services" (the Understanding) of the WTO General Agreement on Trade in Services (GATS).</p> <p>ii. The market access commitments in respect of modes 1) and 2) apply to the transactions indicated in paragraphs B.3 and B.4 of the market access section of the Understanding respectively.</p> <p>iii. The restrictions and limitations listed in the schedule under mode 1) apply to regulatory measures directed towards non-resident financial service suppliers established outside the European Economic Area. The limitations listed in the schedule under mode 2) apply to regulatory measures directed towards financial service consumers residing in Norway.</p> <p>iv. The following restrictions and limitations apply:</p>			
A. Insurance and Insurance-Related Services	<p>1) In addition to the services listed in paragraph B.3 (a) of the Understanding, non-resident insurance companies may supply insurance related to passenger vessels (including cruise vessels), ocean-going fishing vessels, offshore exploration or insurance contracts regarding domestic companies with an activity of at least 10-man-years or annual sales above a certain threshold. As of 2005 this threshold is set at NOK 50 million.</p> <p>Non-resident insurance companies must supply the services listed above and in paragraph B.3(a) of the Understanding through an insurance broker authorised in Norway.</p> <p>2) None</p>	<p>1) None</p> <p>2) None</p>	

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 ¹	Additional Commitments
	<p>3) No single or coordinated group of investors may acquire or hold more than 10 per cent of the share capital in a Norwegian insurance company. A foreign or Norwegian financial institution may however, subject to approval acquire and hold up to 25 per cent of such shares when this is part of a strategic alliance agreement. The Ministry of Finance and Customs may in special circumstances make exemptions from these limitations on single investor ownership.</p> <p>Notwithstanding the foregoing, foreign insurance companies may establish partly or wholly owned subsidiaries in Norway. The other owners of such partly owned subsidiaries must be foreign or Norwegian financial institutions.</p> <p>For subsidiaries or branches of financial institutions not incorporated within Norway, a separation requirements applies between life insurance, non-life insurance and credit risk insurance.</p> <p>Insurance companies incorporated in Norway must be organised as joint stock companies or mutual insurance companies. Insurance brokerage firms incorporated in Norway must be organised as joint stock companies.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>3) For mutual insurance companies the manager, at least half the members of the board of directors and half the members of the corporate assembly must be permanent residents of Norway. The Ministry of Trade, Industry and Fisheries may grant exemptions from these rules.</p> <p>4) Unbound except as indicated in the horizontal section</p>	

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 ¹	Additional Commitments
B. Banking and Other Financial Services (excluding insurance)	<p>1) None</p> <p>2) None</p> <p>3) No single or coordinated group of investors may acquire or hold more than 10 per cent of the share capital of commercial banks, central securities depositories or financing undertakings, or more than 10 per cent of the equity certificates of savings banks. A foreign or Norwegian financial institution may, however, subject to approval acquire and hold up to 25 per cent of such shares, except for clearing houses, or equity certificates when this is part of a strategic alliance agreement. In addition, the Ministry of Finance and Customs may in special circumstances make exemptions from these limitations on single investor ownership in such institutions.</p> <p>Notwithstanding the foregoing, foreign banks and financing undertakings may establish partly or wholly owned subsidiaries in Norway. The other owners of such partly owned subsidiaries must be banks or financial institutions respectively.</p> <p>Commercial banks, central securities depositories, securities firms and management companies for collective investment funds incorporated in Norway must be organised as joint stock companies.</p> <p>4) Unbound except as indicated in the horizontal section</p>	<p>1) None</p> <p>2) None</p> <p>3) None</p> <p>In savings banks and financing undertakings which are not organised as joint stock companies, the members of decision-making bodies must be Norwegian citizens and permanently residing in Norway. The Ministry of Finance and Customs may grant exemptions from these rules.</p> <p>4) Unbound except as indicated in the horizontal section</p>	

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 ¹	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels and Restaurants			
Hotels, camping sites and other commercial accommodations, restaurants, cafes, pubs, bars (CPC 641, CPC 642, CPC 643)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
B. Travel Agencies and Tour Operators Services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
C. Tourist Guides Services (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES			
B. News Agency Services (CPC 962)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
11. TRANSPORT SERVICES			
A. Maritime Transport ³			
International transport (freight and passengers) (CPC 7211 and 7212 and CPC 7213 wherever applicable) International towing and pushing services (part of CPC 7214). Less domestic transport (1) and domestic towing and pushing services	<p>1) None</p> <p>2) None</p> <p>3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by Norwegian citizens or by a Norwegian company where Norwegian citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted.</p> <p>(b) Ships on the Norwegian International Ship Register (NIS): None</p> <p>(c) Other forms of commercial presence (2): None</p>	<p>1) None</p> <p>2) None</p> <p>3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the Norway. The majority of the members of the board, including the chairman, must be Norwegian citizens resident in the EEA area having resided in the Norway the preceding two years.</p> <p>(b) NIS: Ships with more than 40 per cent non Norwegian ownership must have a management function in Norway. This may be the operation by a Norwegian ship-owning company with head office in Norway, or a Norwegian management company or if the ship is registered directly in the NIS by a foreign company, a Norwegian representative is required. The representative must be domiciled in Norway and be authorised to receive a lawsuit on behalf of the ship owner.</p> <p>(c) Other forms of commercial presence (2): None</p>	

³ See Attachment II on Notes to Maritime Transport.

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 ¹	Additional Commitments
Domestic freight transportation (part of CPC 7212), limited to the following services	4) (a) Ships' crew NOR: Unbound except as indicated in the horizontal section. (b) Ships' crew NIS: Unbound except as indicated in the horizontal section. (c) Shore personnel: Unbound except as indicated in the horizontal section.	4) (a) NOR: Unbound except as indicated in the horizontal section. (b) NIS: None, except for the captain who must be a Norwegian citizen. Exemptions from this rule may be granted. (c) Shore personnel: Unbound except as indicated in the horizontal section.	
- Transport feeder services related to international cargo	1) None 2) None	1) None 2) None	
- Transport of empty containers for international trade	3) (a) Ships on the Norwegian Ordinary Ship Register (NOR). Ships have to be owned by Norwegian citizens or by a Norwegian company where Norwegian citizens own at least 60 per cent of the capital. Exemptions from the 60 per cent rule may be granted. (b) Other forms of commercial presence: None	3) (a) NOR: When the ship-owning company is a limited liability company, it must be headquartered in the Norway. The majority of the members of the board, including the chairman, must be Norwegian citizens resident in Norway, having resided in Norway the preceding two years. (b) Other forms of commercial presence: None	
	4) Unbound, except as indicated in the horizontal section	4) Unbound, except as indicated in the horizontal Section	

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 ¹	Additional Commitments
Maritime auxiliary services:			
Maritime cargo handling services (3)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Storage and warehousing services (CPC 742); customs clearance services (4); container station and depot services (5)	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	
- Maritime agency services (6); freight forwarding services (7)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
- Other supporting auxiliary transport services (8)	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

* Unbound due to lack of technical feasibility

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 ¹	Additional Commitments
Auxiliary services as required by maritime transport operators:			<p>The following services are made available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions:</p> <ol style="list-style-type: none"> 1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling, watering 4. Garbage collecting, ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water, electrical supplies 8. Emergency repair facilities 9. Anchorage, berth, berthing services 10. Container handling, storage and warehousing, freight transport.

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 ¹	Additional Commitments
			Where the road, rail, coastal shipping and related auxiliary services are not otherwise fully covered in this schedule, a multimodal transport operator shall have the ability to rent, hire or charter trucks, railway carriages and related equipment, for the purpose of onward forwarding of international cargoes carried by sea, or have access to and use of these forms of transport services for the purpose of providing multimodal transport services.

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 ¹	Additional Commitments
C. Air Transport Services (Definitions of services are found in the Air Transport Annex of GATS)			
- Computer reservations systems (CRS) services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound for obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries 2) None 3) Unbound for obligations of parent or participating carriers in respect of a CRS controlled by an air carrier of one or more third countries 4) Unbound except as indicated in the horizontal section	
- Selling and marketing of air transport services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) Unbound for distribution through CRS of air transport services provided by CRS parent carrier. 2) None 3) Unbound for distribution through CRS of air transport services provided by CRS parent carrier. 4) Unbound except as indicated in the horizontal section	
- Aircraft repair and maintenance services	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	

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 ¹	Additional Commitments
- Ground handling	1) Unbound 2) None 3) None, except that categories of activities depend of the size of the airport. The number of providers in each airport can be limited due to available space constraints and to not less than two suppliers for other reasons. Non-discriminatory preapproval may apply. 4) Unbound except as indicated in the horizontal section		1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
E. Rail Transport Services				
(c) Pushing and towing services (CPC 7113)	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 rail transport equipment (CPC 8868) ⁴	1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section		1) None 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Supporting services for rail transport services (CPC 743)	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	

⁴ Service specific constitutes only a part of the total range of activities covered by the CPC concordance.

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 ¹	Additional Commitments
F. Road Transport Services			
a),b) Passenger and freight transportation (CPC 7121, CPC 7122, CPC 7123; not including domestic transport)	1) Unbound 2) None 3) None, except for passenger transportation for which regular trips and shuttle services are conditioned by an economic needs test based on traffic criteria. 4) Unbound except as indicated in the horizontal section	1) Unbound 2) None 3) None 4) Unbound except as indicated in the horizontal section	
(e) Supporting services for road transport services (CPC 744)	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	
G. Pipeline transportation			
- Offshore upstream pipeline transportation of petroleum and natural gas. Central network control and monitoring services exempted (concerned parts of CPC 71310)	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	1) None 2) None 3) Unbound 4) Unbound except as indicated in the horizontal section	
H. Services Auxiliary to All Modes of Transport			

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 Treatment¹	Additional Commitments
(a) Cargo-handling services (CPC 741)	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	
(b) Storage and warehouse services (CPC 742)	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	

* Unbound due to lack of technical feasibility.

ATTACHMENT I

UNDERSTANDING ON THE SCOPE OF COVERAGE OF CPC 84 - COMPUTER AND RELATED SERVICES

1. CPC 84 covers all computer and related services.
2. Technological developments have led to the increased offering of these services as a bundle or package of related services that can include some or all of the basic functions listed in paragraph 3. For example, services such as web or domain hosting, data mining services and grid computing each consist of a combination of basic computer services functions.
3. Computer and related services, regardless of whether they are delivered via a network, including the Internet, include all services that provide any of the following or any combination thereof:
 - consulting, adaptation, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, support, technical assistance, or management of or for computers or computer systems;
 - consulting, strategy, analysis, planning, specification, design, development, installation, implementation, integration, testing, debugging, updating, adaptation, maintenance, support, technical assistance, management or use of or for software;⁵
 - data processing, data storage, data hosting or database services;
 - maintenance and repair services for office machinery and equipment, including computers; and
 - training services for staff of clients, related to software, computers or computer systems, and not elsewhere classified.
4. In many cases, computer and related services enable the provision of other services⁶ by both electronic and other means. However, in such cases, there is an important distinction between the computer and related service (e.g., web-hosting or application hosting) and the other service² enabled by the computer and related service. The other service, regardless of whether it is enabled by a computer and related service, is not covered by CPC 84.

⁵ The term “software” may be defined as the sets of instructions required to make computers work and communicate. A number of different programmes may be developed for specific applications (application software), and the customer may have a choice of using ready-made programmes off the shelf (packaged software), developing specific programmes for particular requirements (customized software) or using a combination of the two.

⁶ E.g., W/120.1.A.b. (accounting, auditing and bookkeeping services), W/120.1.A.d. (architectural services), W/120.1.A.h. (medical and dental services), W/120.2.D (audiovisual services), W/120.5 (educational services).

ATTACHMENT II

NOTES TO MARITIME TRANSPORT

"Reasonable and non-discriminatory terms and conditions" means, for the purpose of multimodal transport operations, the ability of the multimodal transport operator to arrange for the conveyance of its merchandise on a timely basis, including priority over other merchandise which has entered the port at a later date. A "multimodal transport operator" means the person on whose behalf the bill of lading/multimodal transport document, or any other document evidencing a contract of multimodal carriage of goods, is issued and who is responsible for the carriage of goods pursuant to the contract of carriage.

1. "Domestic transport" is defined as maritime transport of goods and passengers between ports in Norway, including locations on the continental shelf where petroleum is explored or produced.

2. "Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of the other members to undertake locally all activities which are necessary for the supply to their customers of a partially or fully integrated transport service, within which the maritime transport constitutes a substantial element. (This commitment shall however not be construed as limiting in any manner the commitments undertaken under the cross-border mode of delivery).

These activities include, but are not limited to:

- (a) marketing and sales of maritime transport and related services through direct contact with customers, from quotation to invoicing, these services being those operated or offered by the service supplier itself or by service suppliers with which the service seller has established standing business arrangements;
- (b) the acquisition, on their own account or on behalf of their customers (and the resale to their customers) of any transport and related services, including inward transport services by any mode, particularly inland waterways, road and rail, necessary for the supply of the integrated service;
- (c) the preparation of documentation concerning transport documents, customs documents, or other documents related to the origin and character of the goods transported;
- (d) the provision of business information by any means, including computerized information systems and electronic data interchange (subject to the provisions of the Annex on telecommunications);
- (e) the setting of any business arrangements (including participation in the stock of a company) and the appointment of personnel recruited locally

(or, in the case of foreign personnel, subject to the horizontal commitment on movement of personnel) with any locally established shipping agency;

- (f) acting on behalf of the companies, organising the call of the ship or taking over cargoes when required.

3. "Maritime cargo handling services" means activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

4. "Customs clearance services" (alternatively "customs house brokers' services") means activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity.

5. "Container station and depot services" means activities consisting in storing containers, whether in a port area or inland, with a view to their stuffing/stripping, repairing, and making them available for shipments.

6. "Maritime agency services" means the activities consisting in representing, within a given geographic area, as an agent the business interests of one or more shipping lines or shipping companies, for the following purposes:

- marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- acting on behalf of the companies organising the call of the ship or taking over cargoes when required.

7. "Freight forwarding services" means the activity consisting of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.

8. "Other supporting and auxiliary transport services" means freight brokerage services; bill auditing and freight rate information services; transportation document preparation services; packing and crating and unpacking and de-crating services; freight inspection, weighing and sampling services; and freight receiving and acceptance services (including local pick-up and delivery).

APPENDIX 5 TO ANNEX XI

SWITZERLAND – SCHEDULE OF SPECIFIC COMMITMENTS REFERRED TO IN ARTICLE 6.16

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<ul style="list-style-type: none"> - 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. - CPC numbers indicated in parenthesis are references to the UN 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). - Unless otherwise provided for, requirements of residency, domicile, commercial presence, etc. in a commitment relate to the territory of Switzerland. - Attachments I and II to this schedule form an integral part thereof. 			
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.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	1) None 2) None	1) None except unbound for subsidies, tax incentives and tax credits 2) None except unbound for subsidies, tax incentives and tax credits	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) None	<p>3) None except for the following:</p> <p><u>I. Composition of governing boards</u></p> <ul style="list-style-type: none"> - for a “joint-stock company” (société anonyme/ Aktiengesellschaft) or a “stock company with unlimited partners” (société en commandite par actions/ Kommanditaktiengesellschaft): the majority of the board of directors must be citizens with domicile in Switzerland; - for a “limited liability company” (société à responsabilité limitée/ Gesellschaft mit beschränkter Haftung): at least one manager must be domiciled in Switzerland; - for a “co-operative society” (société coopérative/ Genossenschaft): the majority of the administrators must be domiciled in Switzerland. <p><u>II. Shareholders’ circles</u></p> <p>“Joint-stock companies” are not prohibited to foresee in their articles of incorporation that the company may reject persons as acquirers of registered shares, as far and as long as their recognition by the company might prevent the company from providing proof of the composition of the shareholders’ circle required by federal law.</p> <p><u>III. Branching</u></p> <p>For a branch a representative (natural person) who is duly authorised by the company to fully represent it must be domiciled in Switzerland.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p><u>IV. Commercial presence without juridical personality</u> The establishment of a commercial presence by natural persons or in the form of an enterprise without juridical personality according to Swiss law (<i>i.e.</i> in a form other than “joint-stock company”, “limited liability company” or “co-operative society”) is subject to the requirement of a permanent residency permit of the associate(s) by cantonal law.</p> <p><u>V. Eligibility for subsidies</u> Eligibility for subsidies, tax incentives and tax credits may be limited to persons established in a particular geographical subdivision of Switzerland.</p> <p><u>VI. Acquisition of real estate</u> The acquisition of real estate by foreigners who are not permanently established in Switzerland and by enterprises with headquarters abroad or under foreign control is subject to authorisation. Authorisation is granted upon verification of the purpose for:</p> <p>(a) the acquisition of premises for professional use and business activities; (b) the acquisition of main residences for the purpose of personal housing needs by foreigners who are domiciled in Switzerland.</p> <p>For the acquisition of holiday residences and secondary residences for the purpose of personal housing needs, authorisation is granted upon verification of the purpose.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
		<p>Prohibited are purely financial investments and trade in apartments, with the following exceptions:</p> <ul style="list-style-type: none"> (a) foreigners can invest without authorisation in financial participations (<i>i.e.</i> shares) in juridical persons that own and trade housing properties, provided such participations are quoted in a stock exchange in Switzerland; (b) foreign and foreign-controlled banks and insurance companies are granted authorisation to acquire property that serves as a security for mortgage loans in case of bankruptcy or liquidation; (c) foreign and foreign-controlled insurance companies are granted authorisation to invest in real estate, provided the total value of the buyer's property does not exceed the technical reserves required for the company's activities in Switzerland. 	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>4) Unbound except for measures concerning the entry and temporary stay of natural persons of the Philippines (hereafter “persons”) falling within the categories defined in paragraphs A, B and C below, and subject to the limitations and conditions set out under the national treatment column and to the condition that entry and stay of service suppliers of the Philippines in Switzerland are subject to authorisation (requirement of residency permit and work permit). Authorisation is granted subject to measures fixing the overall numbers of work permits allocated. Any limitations scheduled in Part II shall apply.</p> <p>For essential personnel as defined in paragraph A below, the period of stay is limited to a period of three years, which may be extended to a maximum of four years. For other essential personnel as defined in paragraphs B, C and D below, the period of stay is limited to 90 days within one year; if an authorisation for such a period of stay is renewed the following year, the applicant must stay abroad at least two months between the two consecutive periods of stay in Switzerland.</p> <p>Persons staying in or entering Switzerland with an open-ended or extendable residence permit based on an employment contract not limited in time for Switzerland are not considered as persons residing in or entering Switzerland for the purpose of temporary stay or temporary employment in Switzerland.</p>	<p>4) Unbound except for measures concerning the categories of natural persons referred to in the market access column, subject to the following limitations and conditions:</p> <ul style="list-style-type: none"> (a) working conditions prevailing in the branch and the place of activity provided by law and/or collective agreement (with respect to remuneration, working hours, etc.); (b) measures limiting professional and geographical mobility within Switzerland; (c) regulations related to statutory systems of social security and public retirement plans (with respect to qualifying period, residency requirement, etc.); and (d) all other provisions of the legislation relating to immigration, entry, stay and work. <p>The enterprise employing such persons shall cooperate, upon request, with the authorities in charge of the enforcement of these measures.</p> <p>Eligibility for subsidies, tax incentives and tax credits may be limited to persons domiciled in a particular geographical subdivision of Switzerland.</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>A. INTRA-CORPORATE TRANSFEREES (ICT)</p> <p>Essential persons transferred to Switzerland within a specific business or company of the Philippines and defined under (a) and (b) below who are employees of that business or company (hereafter enterprise) supplying services in Switzerland through a branch, subsidiary or affiliate established in Switzerland and who have been beforehand employees of their enterprise located in the Philippines for a period of not less than one year immediately preceding their application for admission.</p> <p>(a) Executives and senior managers: Persons who primarily direct the enterprise or one of its departments and who receive only general supervision or direction from high-level executives, the board of directors or the stockholders of the enterprise. Executives and senior managers would not directly perform tasks related to the actual supply of services of the enterprise.</p> <p>(b) Specialists: Highly qualified persons who, within an enterprise, are essential for the supply of a specific service by reason of their knowledge at an advanced level of expertise in the field of services, research equipment, techniques or management of the enterprise.</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>B. BUSINESS VISITORS (BV) AND SERVICES SALESPERSONS (SS)</p> <p>(a) Business visitors responsible for establishing a commercial presence (BV): Persons who are employees of an enterprise not having commercial presence in Switzerland and who have been beforehand employees of that enterprise located in the Philippines for a period of not less than one year immediately preceding their application for admission, and who fulfil the conditions of paragraph A.(a) above, and who are entering Switzerland for the purpose of establishing a commercial presence of that enterprise in Switzerland. Persons responsible for establishing a commercial presence may not sell services directly to the general public or supply services themselves.</p> <p>(b) Services salespersons (SS): Persons employed or mandated by an enterprise and who stay temporarily in Switzerland in order to conclude the contract for the sale of a service on behalf of the enterprise which employs them or has mandated them. Services salespersons may not sell services directly to the general public or supply services themselves.</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>C. CONTRACTUAL SERVICE SUPPLIERS (CSS)</p> <p>Persons who are employees of an enterprise (juridical person) located in the Philippines not having commercial presence in Switzerland (and other than enterprises supplying services as defined by CPC 872), which has concluded a services contract with an enterprise engaged in substantive business in Switzerland, and who have been beforehand employees of the enterprise located in the Philippines for a time period of not less than one year immediately preceding their application for admission, who have three years of related experience, and who fulfil the conditions of paragraph A.(b) above and who supply a service in Switzerland as a professional in a service sector as set out below on behalf of the enterprise located in the Philippines; as a further requirement five years of related experience is required. Per contract, temporary entry for a limited number of service suppliers will be granted for a single period of three months, the number of service suppliers depending on the size of the task to be performed under the contract. Individual service suppliers not employed by such enterprise located in the Philippines are considered as persons seeking access to the Swiss employment market.</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>Services sectors:</p> <ul style="list-style-type: none"> - Engineering services (CPC 8672) - Consultancy services related to the installation of computer hardware (CPC 841) - Software implementation services (CPC 842) <p>D. OTHER</p> <p>Installers and maintainers (IM): Qualified specialists who are employees of an enterprise located in the Philippines not having commercial presence in Switzerland, supplying installation or maintenance services for machinery or industrial equipment. The supply of that service has to occur on a fee or contractual basis (installation/maintenance contract) between the builder of the machinery or equipment and the owner of that machinery or equipment, both of them being enterprises (excluding any supply of services in connection with enterprises mentioned by CPC 872).</p> <p>1), 2), 3) and 4) Unbound for all sub-federal measures (however, some sub-federal measures may be scheduled for transparency)</p>	<p>1), 2), 3) and 4) Unbound for all sub-federal measures (however, some sub-federal measures may be scheduled for transparency)</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
PART II. SECTOR-SPECIFIC COMMITMENTS			
1. BUSINESS SERVICES			
A. <u>Professional Services</u>			
(b) Accounting, auditing and bookkeeping services			
- Accounting services (CPC 862 except 86211)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Financial auditing services, excluding auditing of banks (part of CPC 86211)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None except that at least one auditor of a “joint-stock company” (société anonyme/ Aktiengesellschaft) or a “stock company with unlimited partners” (société en commandite par actions/ Kommanditaktiengesellschaft) must have his domicile, his principal office, or a registered branch in Switzerland 2) None 3) None 4) Unbound except as indicated in Part I; at least one auditor of a “joint-stock company” or a “stock company with unlimited partners” must have his domicile, his principal office, or a registered branch in Switzerland	
(c) Taxation services (CPC 863)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:				
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
(d) Architectural services (CPC 8671)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None except that for survey activities for official public purposes ¹ , a Swiss licence is necessary, which is delivered to qualified surveyors after passing an exam 2) None 3) None except that for survey activities for official public purposes, a Swiss licence is necessary, which is delivered to qualified surveyors after passing an exam 4) Unbound except as indicated in Part I; for survey activities for official public purposes, a Swiss licence is necessary, which is delivered to qualified surveyors after passing an exam	
(f) Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	

¹ “Survey activities for official public purposes” means cadastral activities and related activities.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) Medical and dental services (CPC 9312)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) None except that Swiss nationality is necessary to practise independently 4) Unbound except as indicated in Part I; Swiss nationality necessary to practise independently	
(i) Veterinary services (CPC 932)	1) None 2) None 3) Unbound 4) Unbound	1) None 2) None 3) None except that Swiss nationality is necessary to practise independently 4) Unbound except as indicated in Part I; Swiss nationality necessary to practise independently	
B. <u>Computer and Related Services</u>			
(a) Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Data base services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(e) Other			
- Maintenance and repair services of office machinery and equipment including computers (CPC 845)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- Data preparation services (CPC 8491)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Research and Development Services</u>			
Excluding projects financed in whole or in part by public funds			
(a) R&D services on natural sciences (part of CPC 851)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(b) R&D services on social sciences (part of CPC 852)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Interdisciplinary R&D services (part of CPC 853)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Rental/Leasing Services without Operators</u>			
(a) Relating to ships			
- For maritime transport (part of CPC 83103)	1) Unbound 2) None 3) None except that in order to sail under Swiss flag, vessels must be 100 per cent owned and controlled by Swiss nationals, 3/4 of which having residency in Switzerland 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that board of directors and management of companies owning ships sailing under Swiss flag must be composed of Swiss nationals, the majority of which having residency in Switzerland 4) Unbound except as indicated in Part I	
- For internal waterway transport on the Rhine (part of CPC 83103)	1) Unbound 2) None 3) None except that in order to sail under Swiss flag, vessels must be owned by a company which is substantially influenced (at least 66 per cent of capital and vote) by persons domiciled in Switzerland or in a country according to the Mannheim Convention and the protocols related to it 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None except that traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it; owner of vessels must have an appropriate managing agency in Switzerland 4) Unbound except as indicated in Part I; traffic rights including cabotage are limited on the basis of the Mannheim Convention and the protocols related to it	
(b) Relating to aircraft			
- Relating to aircraft, excluding rental/leasing to companies flying on regular schedule or on charter (part of CPC 83104)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Relating to other transport equipment (CPC 83101 + 83102 + 83105)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Relating to other machinery and equipment (CPC 83106-83109)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
F. <u>Other Business Services</u>			
(a) Advertising services			
- Advertising services, excluding outdoor advertising and excluding advertising for goods subject to import authorisation and excluding pharmaceutical products, alcoholic beverages, tobacco products and electronic cigarettes/ ENDS ² , toxics, explosives, weapons and ammunition (part of CPC 8711 + part of 8712)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

² Electronic cigarettes (e-cigarettes) or ENDS (Electronic Nicotine Delivery Systems): Battery-operated products designed to deliver nicotine, flavour or other chemicals. Chemicals, including highly addictive nicotine, are turned into an aerosol that is inhaled by the user. The exclusion under this footnote does also include e-cigarettes/ENDS marketed for therapeutic purposes.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(c) Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Services related to management consulting (CPC 866)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Technical testing and analysis services (CPC 8676)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(f) Services incidental to agriculture, hunting and forestry			
- Consulting services on agriculture, hunting and forestry (part of CPC 881)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Services incidental to fishing			
- Consulting services relating to fishing (part of CPC 882)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(h) Services incidental to mining			
- Services incidental to mining, excluding prospection, surveying, exploration and exploitation (part of CPC 883 + part of 5115)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(i) Services incidental to manufacturing			
- Consulting services relating to manufacturing (part of CPC 884 + part of 885 except 88442)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(m) Related scientific and technical consulting services			
- Related scientific and technical consulting services, excluding prospection, surveying, exploration and exploitation (part of CPC 8675)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(n) Maintenance and repair of equipment (not including maritime vessels, aircraft or other transport equipment) (CPC 633 + 8861-8866)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required for group CPC 633	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required for group CPC 633	
(o) Building cleaning services			
- Building cleaning services (CPC 874 except 87409)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
(p) Photographic services (CPC 875)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(q) Packaging services (CPC 876)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
(r) Printing, publishing (CPC 88442)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(s) Convention services (part of CPC 87909)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

Modes of supply:				
	(1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or Subsector	Limitations on Market Access		Limitations on National Treatment	Additional Commitments
2. COMMUNICATION SERVICES				
C. <u>Telecommunications Services</u>				
For the purposes of the commitments below, telecommunications services are the transport of electro-magnetic signals – sound, data, image and combinations thereof – excluding broadcasting. ³				
<u>Basic Telecommunications Services</u>				
(a) Voice telephone services (CPC 7521)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Packet-switched data transmission (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Circuit-switched data transmission (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I		1) None 2) None 3) None 4) Unbound except as indicated in Part I	

³ “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.

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(d) Telex services (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(e) Telegraph services (CPC 7522)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(f) Facsimile services (part of CPC 7521 + 7529)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(g) Private leased circuit services (part of CPC 7522 + 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
<u>Enhanced/Value-added Telecommunications Services</u>			
(h) Electronic mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(i) Voice mail (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(j) Online information and data base retrieval (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(k) Electronic data interchange (EDI) (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(l) Enhanced/value-added facsimile service, incl. store and forward, store and retrieve (part of CPC 7523)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(m) Code and protocol conversion	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(n) Online information and/or data processing (incl. transaction processing) (part of CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(o) Other			
- Videotext	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
- Enhanced/value added services, based on licensed wireless networks including enhanced/value added paging services	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES			
A. <u>General Construction Work for Buildings</u> (CPC 512)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>General Construction Work for Civil Engineering</u>			
- General Construction Work for Civil Engineering (CPC 5131-5132)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Installation and Assembly Work</u> (CPC 514 + 516)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) Unbound for installations in the area of energy, heating, water, communications and elevators 4) Unbound except as indicated in Part I; unbound for installations in the area of energy, heating, water, communications and elevators	
D. <u>Building Completion and Finishing Work</u> (CPC 517)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Other</u>			
- Pre-erection work at construction sites (CPC 511)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES			
A. <u>Commission Agents' Services</u>			
- Commission agents' services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 621)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
B. <u>Wholesale Trade Services</u>			
- Wholesale trade services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals (part of CPC 622)	1) None 2) None 3) Some cantons have restrictions on sales area 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Retailing Services</u>			
- Retailing services, excluding services related to goods subject to import authorisation, to pharmaceutical products, toxics, explosives, weapons and ammunition, and precious metals; and excluding retailing through mobile sales unit (part of CPC 631 + part of 632 + CPC 6111 + 6113 + 6121) ⁴	1) None 2) None 3) Some cantons have restrictions on sales area 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) None 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	
D. <u>Franchising</u> (CPC 8929)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES			
Private education services			
A. <u>Compulsory Education Services (primary & secondary I)</u> (part of CPC 921 + part of 922)	1) Unbound 2) Unbound 3) None 4) Unbound	1) Unbound 2) Unbound 3) None 4) Unbound	
B. <u>Non-Compulsory Secondary Education Services (secondary II)</u> (part of CPC 922)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
C. <u>Higher Education Services</u> (part of CPC 923)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
D. <u>Adult Education Services</u> (part of CPC 924)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>6. ENVIRONMENTAL SERVICES</p> <p>Excluding public utilities whether owned and operated by municipalities, cantons or federal government or contracted out by them</p> <p>A. <u>Sewage Services</u> (part of CPC 9401)</p> <p>B. <u>Refuse Disposal Services</u> (part of CPC 9402)</p> <p>C. <u>Sanitation and Similar Services</u> (part of CPC 9403)</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p> <p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None except unbound for garbage dump</p> <p>4) Unbound except as indicated in Part I; commercial presence in Switzerland required</p> <p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p> <p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I;</p> <p>commercial presence in Switzerland required</p> <p>1) Unbound due to lack of technical feasibility</p> <p>2) None</p> <p>3) None</p> <p>4) Unbound except as indicated in Part I</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Other</u> - Cleaning services of exhaust gases (part of CPC 9404) - Noise abatement services (part of CPC 9405) - Nature and landscape protection services (part of CPC 9406) - Other environmental and ancillary services, excluding mandatory environmental impact assessment and services associated with toxins or radioactivity (part of CPC 9409)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<p>7. FINANCIAL SERVICES</p> <p>Commitments on financial services (insurance, banking and other financial services) are in accordance with the “Understanding on Commitments in Financial Services” prepared under the GATS (hereafter “Understanding”) and subject to limitations and conditions as contained in Part I (horizontal commitments) and as listed below. The commitments in this sector shall not impose any obligation to allow non-resident financial service suppliers to solicit business.</p>			
<u>Insurance and Insurance-related Services</u>	<p>Monopoly rights as indicated in paragraph B.1 of the “Understanding”: a public monopoly on fire and natural damage insurance on buildings exists in the following cantons: Zürich, Bern, Luzern, Nidwalden, Glarus, Zug, Fribourg, Solothurn, Basel-Stadt, Basel-Landschaft, Schaffhausen, Aargau, St. Gallen, Graubünden, Appenzell Ausserrhoden, Thurgau, Vaud, Neuchâtel, Jura. In the cantons of Nidwalden and Vaud, the public monopoly on fire and natural damage insurance covers also movable property located in the buildings.</p>		

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	<p>3) Representative offices cannot conduct business or act as an agent; for insurance companies incorporated in Switzerland, the legal form of a “joint-stock company” (société anonyme/ Aktiengesellschaft) or a “co-operative society” (société cooperative/ Genossenschaft) is required; for branches of foreign insurance companies, the legal form of the insurance company in the head office country must be comparable to a Swiss “joint-stock company” or to a Swiss “co-operative society”; participation in the basic health insurance scheme requires health insurance suppliers to be organised in one of the following forms of legal entities: “association” (association/ Verein), “co-operative society”, “foundation” (fondation/ Stiftung) or “joint-stock company”; participation in the statutory pension funds scheme (prévoyance professionnelle/ berufliche Vorsorge) requires pension funds to be organised in the form of a “foundation”</p> <p>4) Unbound except as indicated in Part I</p>	<p>2) None</p> <p>3) A minimum of three years of experience in the direct insurance business in the head office country is required</p> <p>4) Unbound except as indicated in Part I</p>	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Banking and Other Financial Services</u> (excluding insurance)	<p>Monopoly rights as indicated in paragraph B.1 of the “Understanding”: two mortgage bonds issuance institutes have been granted an exclusive right for the issuance of specific mortgage bonds (lettre de gage/ Pfandbrief); with regard to the first institute only Swiss cantonal banks are accepted as members; in the case of the second institute banks with head office in Switzerland whose national mortgage loan business amounts to at least 60 per cent of the balance sheet can be members; the issue of other mortgage-backed bonds is not affected by this regulation.</p> <p>1)⁵ Foreign investment funds can only be marketed or distributed through a licensed representative agent resident in Switzerland</p> <p>3) Commercial presence may be denied to financial service suppliers whose ultimate shareholders and/or beneficial owners are persons of a non party; representative offices can neither conclude or deal business nor act as an agent</p> <p>4) Unbound except as indicated in Part I</p>	<p>1) The issue of foreign collective investment funds is subject to stamp duty</p> <p>2) None</p> <p>3) Commercial presence of foreign financial service suppliers is subject to specific requirements relating to the name of the firm and the regulations on financial institutions in the country of origin</p> <p>4) Unbound except as indicated in Part I</p>	

⁵ Not only transactions indicated in paragraph B.3 of the “Understanding” but the whole range of banking and other financial services transactions are covered (excluding insurance).

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and Restaurants</u> (including catering) (CPC 641-643)	1) Unbound due to lack of technical feasibility, except unbound for catering (CPC 6423) 2) None 3) Federal law enables cantons to grant licence for restaurants based on economic needs (assessment of economic needs is based on criteria such as population, degree of built-up area, type of neighbourhood, touristical interests, number of existing restaurants) 4) Unbound except as indicated in Part I; commercial presence in Switzerland required	1) Unbound due to lack of technical feasibility, except unbound for catering (CPC 6423) 2) None 3) Residency of licence holder in same canton may be required in some cantons; passing an examination in same canton may be required 4) Unbound except as indicated in Part I; commercial presence in Switzerland required; residency of licence holder in same canton is required in some cantons	
B. <u>Travel Agencies and Tour Operators Services</u> (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES (other than audiovisual)			
B. <u>News Agency Services</u> (CPC 962)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
D. <u>Sporting and Other Recreational Services</u>			
- Sporting services (CPC 9641)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
11. TRANSPORT SERVICES			
C. <u>Air Transport Services</u>			
(d) Maintenance and repair of aircraft (part of CPC 8868)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland is required	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I; commercial presence in Switzerland is required	
D. <u>Space Transport</u> (CPC 733)	1) Unbound due to lack of technical feasibility 2) None 3) Unbound 4) Unbound	1) Unbound due to lack of technical feasibility 2) None 3) Unbound 4) Unbound	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Rail Transport Services</u>			
(a) Passenger transportation (CPC 7111)	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	
(b) Freight transportation (CPC 7112)	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Pushing and towing services (CPC 7113)	1) Unbound 2) None 3) None except that concession is required, for granting of concession there has to be a need for such a railways undertaking and there is no other means of transport which could handle that service in an ecologically and economically more reasonable way 4) Unbound except as indicated in Part I	1) Unbound 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Maintenance and repair of rail transport equipment (part of CPC 8868)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. <u>Road Transport Services</u>			
(a) Passenger transportation			
- regular, "closed-door" tours only (part of CPC 7121)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
- occasional, excluding empty entrance, cabotage and taxi services (part of CPC 7122)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Rental of commercial vehicles with operator (CPC 7124)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Maintenance and repair of road transport equipment (CPC 6112 + 8867)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
H. <u>Services Auxiliary to All Modes of Transport</u>			
(a) Cargo-handling services (CPC 741)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	

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

Sector or Subsector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(b) Storage and warehouse services (CPC 742)	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	1) Unbound due to lack of technical feasibility 2) None 3) None 4) Unbound except as indicated in Part I	
(c) Freight transport agency services (CPC 748)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	
(d) Other auxiliary transport services (part of CPC 749)	1) None 2) None 3) None 4) Unbound except as indicated in Part I	1) None 2) None 3) None 4) Unbound except as indicated in Part I	

ATTACHMENT I

**ENGLISH TRANSLATIONS USED IN THIS SCHEDULE
(MODE 3 – FORMS OF LEGAL ENTITIES)**

The list below compiles the translations into English of forms of legal entities as, and to the extent that, they are used in this schedule:⁶

“Association” :	association, Verein, associazione
“Co-operative society” :	société coopérative, Genossenschaft, società cooperativa
“General partnership” :	société en nom collectif, Kollektivgesellschaft, società in nome collettivo
“Foundation” :	fondation, Stiftung, fondazione
“Joint-stock company” :	société anonyme (SA), Aktiengesellschaft (AG), società anonima (SA)
“Limited liability company” :	société à responsabilité limitée (sàrl), Gesellschaft mit beschränkter Haftung (GmbH), società a garanzia limitata (Sagl)
“Limited partnership” :	société en commandite, Kommanditgesellschaft, società in accomandita
“Sole proprietorship” :	entreprise individuelle, Einzelunternehmen, ditta individuale
“Stock company with unlimited partners” :	société en commandite par actions, Kommanditaktiengesellschaft, società in accomandita per azioni

⁶ These unofficial translations are based on the ones prevailing most widely in the literature.

ANNEX XII

REFERRED TO IN ARTICLE 6.3

LIST OF MFN EXEMPTIONS

APPENDIX 1: The Philippines

APPENDIX 2: Iceland

APPENDIX 3: Liechtenstein

APPENDIX 4: Norway

APPENDIX 5: Switzerland

APPENDIX 1 TO ANNEX XII

PHILIPPINES – LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 6.3

Sector or sub sector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
ALL SECTORS				
Entry and temporary stay of natural persons supplying services	<p>A special visa category is provided for traders and investors of countries with which the Philippines has concluded treaties on entry rights for traders and investors</p> <p>Under this special category, the labor market test is waived and simplified entry procedures are provided</p>	All countries	Expiry date or termination of bilateral treaties on entry rights for traders and investors	To facilitate entry into the Philippines, on the basis of reciprocity, of foreign nationals for purposes of trade, investment and related activities
<u>Maritime Transport Services</u>				
Liner cargo trade	<p>Executive Order 769 provides for a preferential cargo sharing arrangement with countries which are parties to the UNCTAD Liner Code</p> <p>Under the above-mentioned arrangement, a Party to the UNCTAD Liner Code effectively implementing the Code is assured of at least 40 per cent share of its bilateral export and import liner cargo trade with the Philippines</p>	All countries which have acceded to the UNCTAD Liner Code	Indefinite	Ensure effective participation of Philippine ocean-going fleet in Philippine liner cargo trade

Sector or sub sector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Coastwise and inter-island trade or transport of domestic cargoes	Access to domestic shipping of domestic cargos is reserved for Philippine owned or registered vessels However, limited access to domestic shipping is granted to countries with which the Philippines has concluded agreements on Amity, Commerce and Navigation	All countries	Expiry date or termination of bilateral agreements on Amity, Commerce and Navigation	Allow limited access to cabotage transport on a reciprocal basis
<u>Banking and Other Financial Services</u> (including insurance)	With respect to the granting of authorization for the establishment of commercial presence or expansion of existing operations in Financial Services in the Philippines, favourable treatment would be accorded, on a discretionary basis, to financial service suppliers of another Member that accords favourable treatment to financial service suppliers of the Philippines	All countries	Indefinite	To promote greater liberalization in financial services between the Philippines and other Members in a manner that would contribute to the attainment of Philippine development objectives in the financial sector

APPENDIX 2 TO ANNEX XII

ICELAND – LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 6.3

Sector or Subsector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
ALL SECTORS	Measures aimed at promoting Nordic cooperation such as: - guarantees and loans to investment projects and exports (The Nordic Investment Bank) - financial support to R&D projects (The Nordic Industrial Fund) - funding of feasibility studies for international projects (The Nordic Fund for Project Exports) - financial assistance to companies* utilizing environmental technology (The Nordic Environment Finance Corporation).	Denmark, Finland, Iceland, Norway and Sweden (*) Applies to East European companies, which are co-operating with a Nordic company.	Indefinite	To maintain and develop Nordic Cooperation.
Audiovisual services; transmission of audiovisual programmes	Measures that are adopted for the implementation and in conformity with the regulations such as the EC Television Broadcasting Directive (no. 89/552) and which define programmes of European origin in order to extend national treatment to audiovisual programmes meeting specific origin criteria.	Parties to the Council of Europe Convention on Transfrontier Television or other European countries parties to the EEA Agreement with whom an agreement may be concluded.	Indefinite	The promotion of cultural identity within the broadcasting sector in Europe, as well as achievement of certain linguistic policy objectives.
Audiovisual services; production and distribution of	Measures that are adopted for the implementation of benefits in conformity with such support programmes as MEDIA and	European countries	Indefinite	Preservation and promotion of the regional identity of the countries concerned.

Sector or Subsector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
cinematographic works and television programmes	EURIMAGES to audiovisual programmes and suppliers to these programmes, meeting specific European origin criteria.			
	<p>Support programmes for the production and distribution of cinematographic works and television programmes (The Nordic Film and TV Fund).</p> <p>Measures based upon government-to-government framework agreements, and plurilateral agreements, on co-production of audiovisual works, which confer National Treatment to audiovisual works covered by these agreements, in particular in relation to distribution and access to funding.</p>	<p>Denmark, Finland, Norway and Sweden</p> <p>All countries with whom cultural cooperation may be desirable (agreements already exist, or are being negotiated, with the following countries: France, Canada).</p>	<p>Indefinite</p> <p>Indefinite (The promotion of cultural links between countries cannot be time bound)</p>	<p>To maintain and develop Nordic cooperation</p> <p>The aim of these agreements is to promote cultural links between the countries concerned.</p>

APPENDIX 3 TO ANNEX XII

LIECHTENSTEIN - LIST OF MFN-EXEMPTIONS REFERRED TO IN ARTICLE 6.3

Sector or subsector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services	To confer national treatment to audiovisual works covered by bi- or plurilateral agreements on co-production in the field of audiovisual works, in particular in relation to access to funding and to distribution.	All countries with whom cultural co-operation may be desirable.	Indefinite	Promotion of common cultural objectives.
	Measures granting the benefit of support programmes, such as MEDIA and EURIMAGES, and measures relating to the allocation of screentime which implement arrangements such as the Council of Europe Convention on Transfrontier Television and confer national treatment, to audiovisual works and/or to suppliers of audiovisual services meeting specific European origin criteria.	European countries	Indefinite	Promotion of cultural objectives based on long standing cultural links.
	Concessions for the operation of radio or television broadcast stations may be granted to persons of countries other than Liechtenstein.	All countries with whom cultural co-operation may be desirable.	Indefinite	Promotion of common cultural objectives, and to regulate access to a market limited in scale in order to preserve diversity of supply.
Construction and related Engineering	The right of commercial presence and the right of presence of natural persons is dependent on reciprocity for service providers from Liechtenstein.	All countries	Indefinite	To ensure adequate market access to services providers from Liechtenstein.

APPENDIX 4 TO ANNEX XII

NORWAY – LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 6.3

Sector or Subsector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Road transport: Passenger and Freight	Provisions of existing and future road transport agreements with one or more countries to reserve traffic rights for carriage to/from Norway and between third countries concerned. Road cabotage can also be allowed for specific countries	All countries	Indefinite	Regional specificity of road transport services
Audiovisual services: Transmission of audiovisual programmes to the public	Measures that are taken for the implementation and in conformity with the regulations such as the EC Television Broadcasting Directive (No. 89/552) and which define programmes of European origin in order to extend national treatment to audiovisual programs meeting specific origin criteria	Parties to the Council of Europe Convention on Transfrontier Television or other European countries with whom an agreement may be concluded	Indefinite	The promotion of cultural identity within the broadcasting sector in Europe, as well as achievement of certain linguistic policy objectives
Audiovisual services: Motion picture and video tape production and distribution services	To confer national treatment on audiovisual works through government-to-government framework agreements on film co-production. Such works may in some cases receive access to funding when this would not otherwise be available to co-production.	All countries	Indefinite	The aim of such agreements is to promote cultural links between the countries concerned

Sector or Subsector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services: Production and distribution of cinematographic works and television programmes in Nordic countries	Measures that are adopted for the implementation of benefits in conformity with such support programs as the NORDIC FILM and TV FUND in order to enhance production and distribution of audiovisual works produced in Nordic countries	Finland, Norway, Sweden, Iceland and Denmark	Indefinite	Preservation and promotion of the regional identity of the countries concerned
Audiovisual services: Production and distribution of cinematographic works and television programs	Measures that are adopted for the implementation of benefits in conformity with such support programs as MEDIA and EURIMAGES to audiovisual programs and suppliers to these programs, meeting specific European origin criteria	European countries	Indefinite	Preservation and promotion of the regional identity of the countries concerned

Sector or Subsector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
All sectors	<p>Measures aimed at promoting Nordic co-operation, such as:</p> <ul style="list-style-type: none"> - guarantees and loans to investment projects and exports (The Nordic Investment Bank); - financial support to R&D projects (The Nordic Industrial Fund); - funding of feasibility studies for international projects (The Nordic Fund for Project Exports); - financial assistance to companies* utilizing environmental technology (The Nordic Environment Finance Co-operation) 	<p>Denmark, Sweden, Finland, Iceland and Norway</p> <p>(*) Applies to East European companies, which are co-operating with one or more Nordic companies.</p>	Indefinite	To maintain and develop Nordic co-operation
CRS and sales and marketing of air transport services	The obligations of CRS system vendors or of parent and participating air carriers shall not apply where equivalent treatment is not accorded in the country of origin of the parent carrier or of the system vendor	All countries where a CRS system vendor or a parent air carrier is located	Indefinite	The need for the exemption results from the insufficient development of multilaterally agreed rules for the operation of CRS

Sector or Subsector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Domestic Maritime Transport: Passenger and Freight	Provisions of agreements on access to domestic maritime transport	Denmark, Finland, Iceland, Germany, Sweden and UK	Indefinite	These agreements go beyond the rights covered by the EEA agreement and are thus applicable. The exemption will allow for entering partial and progressive commitments in this sector.

APPENDIX 5 TO ANNEX XII

SWITZERLAND – LIST OF MFN EXEMPTIONS REFERRED TO IN ARTICLE 6.3

Sector or Subsector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Audiovisual services	<p>To confer national treatment to audiovisual works covered by bilateral or plurilateral agreements on co-production in the field of audiovisual works, in particular in relation to access to funding and to distribution</p> <p>Measures granting the benefit of support programmes, such as MEDIA and EURIMAGES, and measures relating to the allocation of screen time which implement arrangements such as the Council of Europe Convention on Transfrontier Television and confer national treatment, to audiovisual works and/or to suppliers of audiovisual services meeting specific European origin criteria</p>	<p>All countries with whom cultural cooperation may be desirable (at present agreements exist with member countries of the Council of Europe and with Canada)</p> <p>European countries</p>	<p>Indefinite</p> <p>Indefinite</p>	<p>Promotion of common cultural objectives</p> <p>Promotion of cultural objectives based on longstanding cultural links</p>
Audiovisual services - only terrestrial broadcasting or when broadcaster wants to be supported financially through revenues of reception fees	Concessions for the operation of radio or television broadcast stations may be granted, on the basis of reciprocity with regard to foreign capital participation in this sector	All countries in which access to broadcasting services is granted on the same basis as under Swiss law	Indefinite	Promotion of common cultural objectives, and to regulate access to a market limited in scale (given the size of Switzerland) in order to preserve diversity of supply

Sector or Subsector	Description of measure indicating its inconsistency with Article 6.3	Countries to which the measure applies	Intended duration	Conditions creating the need for the exemption
Internal waterways transport	To allow transport services on the Rhine including cabotage to vessels registered in countries other than Switzerland on the basis of the Mannheim Convention (including related additional articles and protocols) and other agreements on internal waterways transport in Europe	Beneficiaries of the Mannheim Convention and other agreements relating to internal waterways transport in Europe to which Switzerland may be a member	Indefinite	To regulate transport capacity on inland waterways
Road transport services (passenger and freight)	To regulate, on the basis of mutual access to the market, transport of goods and/or passengers by vehicles registered in countries other than Switzerland in, into, out of, or in transit through Swiss territory, normally pursuant to bilateral agreements	All countries with whom bilateral agreements on road transport or other arrangements relating to road transport exist or may be desirable (at present approximately 45 countries)	Exemption needed until multilateral liberalization of road transport services, taking into account regional specificity and environmental effects of road transport, will have been agreed upon	To take into account regional specificity of the provision of road transport services and to protect the integrity of road infrastructure and environment
All sectors	Measures based on bilateral agreements between the Principality of Liechtenstein, or the European Community or respectively the European Union and/or its Member States and Switzerland, with the objective of providing for the movement of all categories of natural persons supplying services	The Principality of Liechtenstein and the EC	Indefinite	Elements of a comprehensive set of bilateral agreements between Switzerland and the Principality of Liechtenstein and between Switzerland and the EC

ANNEX XIII

REFERRED TO IN ARTICLE 6.19

FINANCIAL SERVICES

ANNEX XIII

REFERRED TO IN ARTICLE 6.19

FINANCIAL SERVICES

Article 1

Scope and Definitions

1. This Annex applies to measures by Parties affecting trade in financial services.¹
2. For the purposes of this Annex:
 - (a) **financial service** is any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

- (i) direct insurance (including co-insurance):
 - (aa) life;
 - (bb) non-life;
- (ii) reinsurance and retrocession;
- (iii) insurance intermediation, such as brokerage and agency;
- (iv) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

Banking and other financial services (excluding insurance)

- (v) acceptance of deposits and other repayable funds from the public;
- (vi) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;
- (vii) financial leasing;
- (viii) all payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts;

¹ **Trade in financial services** shall be understood in accordance with the definition of trade in services as contained in subparagraph 2(a) of Article 6.2 (Definitions) of the Agreement.

- (ix) guarantees and commitments;
 - (x) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise, the following:
 - (aa) money market instruments (including cheques, bills, certificates of deposits);
 - (bb) foreign exchange;
 - (cc) derivative products including, but not limited to, futures and options;
 - (dd) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
 - (ee) transferable securities;
 - (ff) other negotiable instruments and financial assets, including bullion;
 - (xi) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
 - (xii) money broking;
 - (xiii) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
 - (xiv) settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;
 - (xv) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;
 - (xvi) advisory, intermediation and other auxiliary financial services on all the activities listed in subparagraphs (v) through (xv), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;
- (b) **financial service supplier** means any natural or juridical person of a Party wishing to supply or supplying financial services but the term “financial service supplier” does not include a public entity;

- (c) **public entity** means:
- (i) a government, a central bank or a monetary authority, of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or
 - (ii) a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions;
- (d) For the purposes of subparagraph 2(b) of Article 6.2 (Definitions) of the Agreement, **services supplied in the exercise of governmental authority** means the following:
- (i) activities conducted by a central bank or monetary authority or by any other public entity in pursuit of monetary or exchange rate policies;
 - (ii) activities forming part of a statutory system of social security or public retirement plans; and
 - (iii) other activities conducted by a public entity for the account or with the guarantee or using the financial resources of the Government.
- (e) For the purposes of subparagraph 2(b) of Article 6.2 (Definitions) of the Agreement, if a Party allows any of the activities referred to in subparagraphs (d)(ii) or (d)(iii) of this paragraph to be conducted by its financial service suppliers in competition with a public entity or a financial service supplier, **services** shall include such activities.

3. Subparagraph 2(c) of Article 6.2 (Definitions) of the Agreement shall not apply to services covered by this Annex.

Article 2

National Treatment

1. Each Party shall grant, on a national treatment basis, to financial service suppliers of another Party established in its territory access to payment and clearing systems operated by public entities and to official funding and refinancing facilities available in the normal course of ordinary business in accordance with its domestic laws, rules and regulations. This paragraph is not intended to confer access to the Party's lender of last resort facilities.

2. Where:

- (a) membership or participation in, or access to, a self-regulatory body, securities or futures exchange or market, clearing agency, or any other organisation or association, is required by a Party in order for financial service suppliers of another Party to supply financial services on an equal basis with financial service suppliers of the Party; or
- (b) a Party provides directly or indirectly such entities, privileges or advantages in supplying financial services,

the Party shall ensure that such entities accord national treatment to financial service suppliers of another Party's residents in its territory in the sectors inscribed in its Schedule, and subject to any conditions and qualifications set out therein.

Article 3

Transparency

1. Each Party shall promote regulatory transparency in financial services taking into account:

- (a) the work undertaken by the Parties in the GATS relating to trade in financial services; and
- (b) the importance of regulatory transparency, of identifiable policy objectives, and of clear and consistently applied regulatory processes.

2. The competent authorities of each Party shall make available to interested persons domestic requirements and procedures for completing applications relating to the supply of financial services.

3. Where a licence is required for the supply of a financial service, the competent authorities of a Party shall make the requirements for such a licence publicly available. The period of time normally required to reach a decision concerning an application for a licence shall:

- (a) be made available to the applicant upon request;
- (b) be made publicly available; or
- (c) be made available by a combination of both.

Article 4

Expeditious Application Procedures

1. The competent authorities of each Party shall without undue delay process

applications related to the supply of financial services submitted by service suppliers of the other Parties.

2. If the competent authorities of a Party require additional information from the applicant in order to process its application, they shall notify the applicant without undue delay.

3. Upon request by the applicant, the competent authorities of a Party shall provide, without undue delay, information concerning the status of its application.

4. Where a licence is required for the supply of a financial service and if the applicable requirements are fulfilled, the competent authority of a Party shall grant the applicant a licence, as a rule, within six months from the submission of its application that has been considered complete under that Party's domestic laws, rules and regulations.

5. The competent authorities of a Party shall promptly notify the applicant of the outcome of its application after a decision has been taken. In case a decision is taken to deny an application, the reason for the denial shall, to the extent practicable, be made known to the applicant.

Article 5

Domestic Regulation

1. Notwithstanding any other provisions of Chapter 6 of the Agreement, a Party shall not be prevented from adopting or maintaining reasonable measures for prudential reasons, including for:

- (a) the protection of investors, depositors, policy-holders, policy-claimants, persons to whom a fiduciary duty is owed by a financial service supplier, or any similar financial market participants; or
- (b) ensuring the integrity and stability of that Party's financial or monetary system.

Such measures shall not be used as a means to avoid that Party's commitments or obligations under Chapter 6 of the Agreement.

2. Measures referred to in paragraph 1 shall not be more burdensome than necessary to achieve their aim or constitute a disguised restriction on trade in services, and shall not discriminate against financial services or financial service suppliers of another Party in comparison to the Party's own like financial services or like financial service suppliers.

3. Nothing in Chapter 6 of the Agreement shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

Article 6

Recognition of Prudential Measures

Where a Party recognises, by agreement or arrangement, prudential measures of a non-party in determining how the Party's measures relating to financial services shall be applied, that Party shall afford adequate opportunity for another Party to negotiate its accession to such an agreement or arrangement, or to negotiate a comparable agreement or arrangement with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords such recognition autonomously, it shall afford adequate opportunity for another Party to demonstrate that such circumstances exist.

Article 7

Transfers of Information and Processing of Information

1. No Party shall, subject to its domestic laws, rules and regulations, take measures that prevent transfers of information into or out of the Party's territory or the processing of financial information, including transfers of data by electronic means, or that, subject to importation rules consistent with international agreements, prevent transfers of equipment, where such transfers of information, processing of financial information or transfers of equipment are necessary for the conduct of the ordinary business of a financial service supplier of another Party.
 2. Nothing in this Article restricts the right of a Party to protect personal data, personal privacy and the confidentiality of individual records and accounts so long as such right is not used to circumvent the provisions of Chapter 6 of the Agreement.
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ANNEX XIV

REFERRED TO IN ARTICLE 6.19

TELECOMMUNICATIONS SERVICES

ANNEX XIV

REFERRED TO IN ARTICLE 6.19

TELECOMMUNICATIONS SERVICES

Article 1

Scope and Definitions

1. This Annex applies to measures by Parties affecting trade telecommunications services.¹ It shall not apply to measures by a Party relating to broadcasting or to cable distribution of radio or television programming.²

2. For the purpose of this Annex:

- (a) **telecommunications services** means the transmission and reception of signals by any electromagnetic means. The sector of telecommunications services does not cover the economic activity consisting of content provision which requires telecommunications services for its transport;
- (b) **regulatory authority** means the body or bodies entrusted with any of the regulatory tasks assigned in relation to the issues mentioned in this Annex;
- (c) **essential facilities** means facilities of a public telecommunications transport network or service that:
 - (i) are exclusively or predominantly provided by a single or limited number of suppliers; and
 - (ii) cannot feasibly be economically or technically substituted in order to supply a service; and
- (d) **major supplier** means a supplier which has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for basic telecommunications services as a result of:
 - (i) control over essential facilities; or
 - (ii) the use of a position on the market.

¹ **Trade in telecommunications services** shall be understood in accordance with the definition contained in subparagraph 2(a) of Article 6.2 (Definitions) of the Agreement.

² **Broadcasting** shall be defined as provided for in the domestic laws, rules and regulations of each Party.

Article 2

Competitive Safeguards

1. Each Party shall maintain appropriate measures 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 in paragraph 1 shall include, in particular:
 - (a) engaging in anti-competitive cross-subsidisation;³
 - (b) using information obtained from competitors with anti-competitive results; and
 - (c) not making available to other service 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 supplied by another supplier, where specific commitments are undertaken.
2. Each Party shall ensure that a major supplier provides interconnection at any technically feasible point in the network. Such interconnection shall be 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 cost-oriented rates that are transparent, reasonable, 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 services 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

As defined in the domestic laws, rules and regulations of each Party.

3. Each Party shall ensure that the procedures applicable for interconnection negotiations to a major supplier are made publicly available.
4. Each Party shall ensure that major suppliers either make their interconnection agreements available to service suppliers of another Party or publish reference interconnection offers.
5. Where suppliers are unable to resolve disputes regarding the negotiation of an interconnection agreement with a major supplier within a reasonable time, each Party shall ensure that the suppliers have recourse to assistance from an independent domestic body, which may be a regulatory authority as referred to in Article 6, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time. That body or authority shall fix the conditions for the interconnection in accordance with the normal principles governing the market and the sector in question and in accordance with the principles set out in this Annex. The assistance may include special conciliation proceedings.

Article 4

Universal Service

1. Each Party has the right to define the kind of universal service obligations it wishes to maintain.
2. Measures by Parties governing universal service shall be transparent, objective and non-discriminatory. They shall also be neutral with respect to competition and not be more burdensome than necessary.

Article 5

Licensing Procedure

1. Where a licence is required for the supply of a telecommunications service, the competent authority of a Party shall make the following publicly available:
 - (a) the terms and conditions for such a licence;
 - (b) the period of time normally required to reach a decision concerning an application for a licence; and
 - (c) the criteria for the allocation of scarce resources, including criteria for allocation of frequency when excessive demand exists.
2. Except for licences relating to the use of frequency spectrum, where a licence is required for the supply of a telecommunications service, and if the applicable conditions are fulfilled, the competent authority of a Party shall grant the applicant a licence, within a reasonable period of time, after the submission of its application is considered complete under that Party's domestic laws, rules and regulations.

3. The competent authority of a Party shall notify the applicant of the outcome of its application promptly after a decision has been taken. In case a decision is taken to deny an application for a licence, the competent authority of the Party shall make known to the applicant, upon request, the reason for the denial.

Article 6

Regulatory Authority

1. Each Party's regulatory authority for telecommunications services shall be separate from, and not accountable to, any supplier of basic telecommunications services.

2. Each Party shall ensure that the decisions of, and the procedures used by, its regulatory authority are impartial with respect to all market participants.

3. Each Party shall ensure that suppliers of another Party affected by the decision of the regulatory authority of the Party have recourse to appeal to an independent administrative body or a court, in accordance with that Party's laws, rules and regulations.

Article 7

Scarce Resources

Each Party shall carry out its procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, in an objective, timely, transparent and non-discriminatory manner. Each Party shall make publicly available the current state of allocated frequency bands.

ANNEX XV

REFERRED TO IN ARTICLE 6.19

MOVEMENT OF NATURAL PERSONS SUPPLYING SERVICES

ANNEX XV

REFERRED TO IN ARTICLE 6.19

MOVEMENT OF NATURAL PERSONS SUPPLYING SERVICES

Article 1

Scope

This Annex applies to measures by a Party affecting natural persons of another Party covered by its Schedule of Specific Commitments.

Article 2

General Principles

This Annex reflects the preferential trade relations between the Parties, the common objective to facilitate entry, temporary stay and work of natural persons on a mutually advantageous basis and in accordance with the Parties' Schedules of Specific Commitments, and the need to establish transparent, secure, effective and comprehensive information and procedures for, entry, temporary stay and work.

Article 3

Provision of Information

1. In the application of Article 6.10 of the Agreement, each Party shall make publicly available, or shall ensure that its competent authorities make publicly available, information necessary for an effective application for the grant of entry, temporary stay and work in its territory. Such information shall be kept updated.

2. The information referred to in paragraph 1 shall include a description of, in particular:

- (a) all categories of visas and work permits relevant to the entry, temporary stay and work of natural persons covered by this Annex;
- (b) requirements and procedures for application for, and issuance of, first-time entry, temporary stay and, where applicable, work permits, including information on documentation required, conditions to be met and method of filing; and
- (c) requirements and procedures for application for, and issuance of, renewed temporary stay and, where applicable, work permits.

3. Each Party shall provide the other Parties with details of relevant publications or websites where information referred to in paragraph 2 is made available.
4. Should the implementation of paragraph 1 prove not to be practicable for a Party, that Party shall provide the information referred to in paragraph 2, as well as any subsequent change thereto, to the other Parties. In addition, that Party shall indicate to the other Parties the contact details of an authority where service suppliers of the other Parties can, upon request, obtain the information referred to under paragraph 2.

Article 4

Expeditious Application Procedures

1. The competent authorities of each Party shall process expeditiously applications for granting entry, temporary stay or work permits submitted by service suppliers of other Parties, including applications for extensions thereof.
 2. When the competent authorities of a Party require additional information from the applicant in order to process its application, they shall notify the applicant without undue delay.
 3. Upon request by the applicant, the competent authorities of a Party shall provide, without undue delay, information concerning the status of its application.
 4. The competent authorities of each Party shall notify the applicant for entry, temporary stay or work permit of the outcome of its application promptly after a decision has been taken. The notification shall include the period of stay and any other terms and conditions.
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ANNEX XVI

REFERRED TO IN ARTICLE 6.19

MARITIME TRANSPORT AND RELATED SERVICES

ANNEX XVI

REFERRED TO IN ARTICLE 6.19

MARITIME TRANSPORT AND RELATED SERVICES

Article 1

Scope

This Annex applies to measures by Parties affecting trade in maritime transport and related services.¹

Article 2

Definitions

For the purposes of this Annex:

- (a) **international maritime transport services** means the supply of international maritime transport of cargo and passengers, including door to door or multi-modal transport operations;
- (b) **door to door** and **multi-modal transport** mean carriage of goods using more than one mode of transport, involving an international sea-leg, under a single transport document, and the supply or access to other modes of transport;²
- (c) **maritime auxiliary services** means the following services:
 - (i) **Maritime cargo handling services** are activities exercised by stevedore companies, including cargo handling activities of terminal operators, but not including any direct activities of dockers when this workforce is organised independently of the stevedoring or terminal operator companies. The activities covered include the organisation and supervision of:
 - (aa) loading/discharging of cargo to/from a ship;
 - (bb) lashing/unlashing of cargo; and

¹ This Annex applies without prejudice to the bilateral agreement on maritime transport between the Government of the Kingdom of Norway and the Government of the Republic of the Philippines which entered into force 6 March 2000.

² For the purpose of this definition, single transport document shall refer to a document that permits customers to conclude a single contract with a shipping company for a door to door transport operation.

- (cc) reception/delivery and safekeeping of cargoes before shipment or after discharge.
- (ii) **customs clearance services** (alternatively "customs house brokers' services") are activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service provider or a usual complement of its main activity
- (iii) **container station and depot services** are activities consisting in storing containers, whether in port areas or inland, with a view to their stuffing/stripping, repairing and making them available for shipments;
- (iv) **maritime agency services** are activities which consist of representing as an agent, within a given geographic area, the business interests of one or more shipping lines or shipping companies, for the following purposes:
 - (aa) marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies, acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
 - (bb) acting on behalf of the companies organising the call of the ship or taking over cargoes when required.
- (v) **freight forwarding services** is any activity which consists of organising and monitoring shipment operations on behalf of shippers, through the acquisition of transport and related services, preparation of documentation and provision of business information.
- (d) **feeder services** means the pre-transportation and onward transportation by sea, between ports located in a Party, of international cargo, including containerised cargo, *en route* to a destination, or from a port of shipment, outside the territory of that Party;
- (e) **crew members** means the master and any person employed on board the vessel during a voyage in performance of functions related to the management, operation and maintenance of the vessel and any other person included in the crew list of that vessel;
- (f) **port** means a place where vessels may anchor or tie up for the purpose of shelter, repair, loading or discharge of cargo, embarking and disembarking of passengers, or for other such activities connected with water-borne commerce, and including all the land and water areas and the structure, equipment and facilities related to these functions.

Article 3

Non-Discriminatory Market Access³

1. International maritime transport service suppliers of a Party shall have unrestricted access to international maritime markets and trades on a commercial and non-discriminatory basis.
2. The Parties shall not introduce any unilateral measures and administrative, technical and other obstacles which could have discriminatory effects on the free supply of international maritime transport services.
3. Each Party shall grant to service suppliers of another Party non-discriminatory treatment⁴ in its ports with regard to access to ports, the use of infrastructure and the following services of ports:
 - (a) pilotage;
 - (b) towing and tug assistance;
 - (c) provisioning;
 - (d) fuelling and watering;
 - (e) garbage collection and ballast water disposal;
 - (f) port captain services;
 - (g) navigation aids;
 - (h) shore-based operational services essential to ship operations, including communications, water and electrical supplies;
 - (i) emergency repair;
 - (j) anchorage, berth and berthing services,

and the use of maritime auxiliary services and supporting services,⁵ customs facilities and the assignment of berths and facilities for loading and unloading.⁶

³ This Article shall not apply to Switzerland.

⁴ This provision does not require a Party to grant national treatment with regard to port fees and charges.

⁵ For the purposes of this Annex, **supporting services** means: maintenance and repair of vessels (part of CPC 8868) and pushing and towing services (CPC 7214). The CPC numbers refer to the UN Provisional Central Product Classification (Statistical Paper Series M No 77, Statistical Office of the United Nations, New York, 1991).

⁶ For greater clarity, this provision does not oblige a Party to require private sector terminal operators and providers of maritime auxiliary or supporting services to accord access to and use of their services on non-discriminatory terms and conditions.

4. No Party may introduce cargo-sharing arrangements in future agreements with other countries concerning international maritime transport services.
5. With respect to activities covered by this Annex, a Party shall permit companies of another Party to have a commercial presence in its territory in the form of subsidiaries, branches, or representative offices in accordance with its domestic laws, rules, and regulations. This commercial presence shall be subject to conditions of establishment and operation no less favourable than those accorded to subsidiaries, branches or representative offices of companies of the host Party.
6. A Party shall not adopt or maintain measures that prevent international maritime transport services suppliers of another Party from directly contracting with providers of other modes of transport for the provision of multi-modal transport services.
7. International maritime transport service suppliers of a Party are permitted to reposition owned or leased empty containers or equivalent, not being carried as cargo against payment, between ports of another Party.
8. Each Party shall permit international maritime transport service suppliers of another Party to provide feeder services between ports located in that Party.

Article 4

Applicability of Domestic Laws, Rules, and Regulations

1. The vessels and crew members of a Party shall observe the relevant domestic laws, rules and regulations of another Party, during their stay including in the latter's territorial waters, inland waters and ports.
2. The competent authorities of a Party shall not interfere in the internal affairs of the vessels of another Party in its ports, except:
 - (a) at the request or with the consent of the diplomatic or consular authorities of the Party concerned;
 - (b) where peace and public order of the port or on shore have been affected or the public security disturbed through activities on the vessel or as a consequence thereof;
 - (c) where those involved in the matter are not members of the crew.
3. This Article does not restrict the rights of a Party to enforce its domestic laws, rules and regulations concerning port state control, immigration, customs, public health, protection of life, safety of vessels and security within ports, dangerous cargoes and pollution of the environment.
4. This Article does not apply to requests for a vessel to be arrested in pursuit of claims for which a lien may be placed.

Article 5

Recognition of Vessel Documents

1. Documents for a vessel of a Party, which have been issued or recognised in accordance with the relevant international conventions, shall be recognised by the other Parties.
2. The Parties recognise the International Tonnage Certificate (1969) duly issued in accordance with the *International Convention on Tonnage Measurement of Ships, 1969*. In cases where the port charges and expenses are collected on the basis of tonnage, the mentioned tonnage certificate (1969) shall be the basis of the calculation.

Article 6

Identity Documents, Entry and Transit of Crew Members

1. For the facilitation of international maritime transport services, each Party shall recognise the valid identification documents of seafarers and crew duly issued by the competent authorities of another Party.

These documents are:

- (a) for the Philippines, the “Passport” and “Seafarer’s Identification and Record Book”;
 - (b) for Iceland, the “Passport” and the “Sea Service Book”;
 - (c) for Norway, the “Passport” and the “Sea Service Book”; and
 - (d) for Switzerland, the “Passport” and the “Seaman Book”.
2. For nationals of a non-party working on board vessels of a Party, the identity documents are those issued by the competent authorities of the non-party.
3. Subject to the immigration laws, rules and regulations of a Party, a crew member on a vessel of another Party, holding valid identity documents referred to in paragraph 1, shall:
 - (a) be admitted to the territory of that Party for temporary shore leave provided that the list of crew members is delivered to the passport control or the immigration authorities;
 - (b) be permitted to disembark a vessel as a crew member where this takes place in a port of that Party and leave the territory of that Party; and
 - (c) be admitted to the territory of that Party for the purpose of joining a vessel as a crew member, provided he is in possession of a declaration from the

shipping company or its agent stating that he is to join a specific vessel at a port of that Party.

4. A Party shall not take discriminatory measures against the crew members of another Party during their stay in its ports and territory.

5. If a crew member of a Party requires medical observation or treatment of an illness during the stay of the vessel in a port of another Party, the competent authorities of the latter shall give permission for the crew member to stay in its territory for medical attention until declared able for travel by the competent medical authority, for a period not exceeding three months. That Party shall give medical aid in accordance with its domestic laws, rules and regulations.

6. Nothing in this Article shall be construed so as to limit the right of a Party to deny any person whom they consider unacceptable from entering or remaining in its territory.

Article 7

Recruitment and Training⁷

Each Party shall allow companies or industry organisations of another Party to establish a representation through a recruitment and placement agency on its territory, subject to the latter Party's laws, rules, regulations and policies. Such companies or industry organisations shall be allowed to provide financial support for training. Seafarers who agreed to avail of this support may, as a condition, be required to be contractually bound for a specific and reasonable period of time to serve the supporting company or industry organisation and its authorised recruitment and placement agency in accordance with the domestic laws, rules and regulations of each Party.

Article 8

Terms of Employment

1. Each Party shall, when accepting crew members of another Party on its vessels, do so in accordance with international conventions in force between them.

2. The terms of employment of a national of a Party serving as a crew member on a vessel of another Party shall be stated in the contract of employment.

3. Each Party shall accept and respect the terms and conditions of employment of the crew members of a vessel of another Party, as established by employment contracts, collective bargaining agreements, social welfare standards and conditions of work and applicable for crew members on board the registered vessels of that Party.

⁷

This Article shall not apply to Switzerland and Liechtenstein.

Article 9

Rules on Labour Disputes

1. Disputes or claims, including claims for torts arising from or related to the contract of employment or relations between a service supplier of a Party and a crew member of another Party, including but not limited to wage claims, and claims for damages as a result of the illness, personal injury or death of a crew member, shall be referred for determination and resolution solely to the exclusive jurisdiction of the competent courts, tribunals or authorities, as the case may be, of the Party where the vessel is registered or of the Party of which the complainant is a national provided that the procedure does not conflict with domestic laws, rules and regulations. The Parties will provide the appropriate mechanisms for such cases to be heard when raised.
2. This article does not affect a request for a vessel to be arrested in pursuit of claims for which a lien may be placed.

Article 10

Assistance in Cases of Offences Committed by Crew on Board the Vessel

1. If an offense might have taken place or a crew member is suspected of having committed an offense on board of a vessel and under the domestic laws, rules, and regulations of the Party where a vessel is registered, that Party may request another Party to obtain evidence and take proceedings in the case.
2. The competent authorities of the requested Party shall examine the request and decide, in accordance with its domestic laws, rules and regulations, which action to take.
3. If the requested Party considers that the information supplied by the requesting Party is not adequate, it may ask for additional information.
4. Proceedings may not be taken by the requested Party, unless the alleged offense would be an offense if committed in its territory and if, under these circumstances, the offender would also be liable to sanctions under its domestic laws, rules and regulations.
5. The requested Party shall promptly communicate its decision to the requesting Party and inform it of any procedural acts performed or measures taken.
6. All requests and communications between the Parties specified in this Article shall take place through diplomatic notes.

Article 11

Treatment of Crew Members

1. If a vessel of a Party suffers ship wreck, is grounded or suffers any other damage in the territorial water of another Party, the competent authorities of the latter shall render

the same help and assistance to the members of the crew and passengers of that vessel as it may give to its nationals.

2. When a maritime accident occurs within their jurisdiction, the Parties shall conduct any investigation in a fair and expeditious manner and take steps to ensure that the crew are permitted to re-embark or to be repatriated without undue delay once interviewed or if their presence is otherwise no longer required for the investigation.

3. The seafarer's entitlement to repatriation is regulated in accordance with *International Labour Organization's Maritime Labour Convention 2006*, as amended.

ANNEX XVII

REFERRED TO IN ARTICLE 6.19

ENERGY RELATED SERVICES

ANNEX XVII

REFERRED TO IN ARTICLE 6.19

ENERGY RELATED SERVICES¹

Article 1

Scope

This Annex applies to measures affecting trade in energy related services, irrespective of the energy source.

Article 2

Definitions

For the purposes of this Annex:

- (a) **energy related services** means services incidental to exploration, development, production, transmission, distribution or utilisation of energy or energy resources to the extent such specialised services are supplied to energy companies, directly or indirectly through their contractors or sub-contractors;
- (b) **energy companies** means natural or juridical persons holding the exclusive right to undertake exploration, development, production, transmission, distribution or utilisation of energy or energy resources.

Article 3

Sovereignty over Energy Resources

1. The Parties recognise state sovereignty and sovereign rights over energy resources. They reaffirm that such rights must be exercised in a manner consistent with the provisions of the Agreement.
2. The Agreement shall in no way prejudice the rules in the respective Parties governing the system of property ownership of energy resources.
3. Each Party continues to hold, in particular, the rights to decide the geographical areas to be made available for exploration, development, production, transmission, distribution or utilisation of its energy resources, the optimisation of their recovery and the rate at which they may be depleted or otherwise exploited, to specify and enjoy any

¹ This Annex does not apply to Switzerland.

taxes, royalties or other financial payments payable by virtue of such exploration, development, production, transmission, distribution or utilisation, and to regulate the environmental and safety aspects of such exploration, development, production, transmission, distribution or utilisation, and to participate in such exploration, development, production, transmission, distribution or utilisation, *inter alia*, through direct participation by the government or through state owned enterprises.

Article 4

Right to Regulate

1. Consistent with the provisions of the Agreement, each Party retains the right to regulate and to introduce or maintain measures affecting trade in energy related services in order to meet legitimate national policy objectives. Each Party shall endeavour to ensure that such measures are clearly defined, transparent and objective.

2. Each Party shall endeavour to ensure that measures relating to licensing requirements and procedures, qualification requirements and procedures, and technical standards affecting trade in energy related services shall be pre-established and published, based on objective and transparent criteria and relevant to the supply of the services to which they apply.

3. The Parties shall endeavour to ensure transparency of relevant processes relating to the development and application of domestic and international standards by non-governmental bodies.

4. Where technical standards are required and relevant international standards exist, each Party is encouraged to take the relevant parts of them into account in formulating their technical standards, except where such international standards or relevant parts would be an ineffective or inappropriate means for the fulfilment of national policy objectives.

ANNEX XVIII

REFERRED TO IN ARTICLE 8

PROTECTION OF INTELLECTUAL PROPERTY

ANNEX XVIII

REFERRED TO IN ARTICLE 8

PROTECTION OF INTELLECTUAL PROPERTY

SECTION I

GENERAL PROVISIONS

Article 1

Subject Matter

The subject matter of this Annex on intellectual property comprises in particular:

- (a) international conventions related to intellectual property;
- (b) copyright¹ and related rights; trademarks for goods and services, false designations of origin, trade names, and unfair competition; geographical indications²; industrial designs; patents; plant variety protection; measures related to biological diversity and traditional knowledge; undisclosed information;
- (c) acquisition and maintenance of intellectual property rights; and
- (d) enforcement of intellectual property rights.

Article 2

International Conventions

1. The Parties reaffirm their obligations set out in the following multilateral agreements:

- (a) TRIPS Agreement;
- (b) *Paris Convention of 20 March 1883 for the Protection of Industrial Property, as revised by the Stockholm Act of 1967* (hereinafter referred to as the “Paris Convention”);

¹ Parties understand that computer programmes and compilations of data are covered by copyright. They must meet the general requirements for protection as provided under domestic law.

² Geographical indications may also refer to appellations of origin subject to the domestic law of a Party.

- (c) *Berne Convention of 9 September 1886 for the Protection of Literary and Artistic Works, as revised by the Paris Act of 1971* (hereinafter referred to as the “Berne Convention”);
 - (d) *Patent Cooperation Treaty of 19 June 1970, as revised by the Washington Act of 2001*;
 - (e) *International Convention of 26 October 1961 for the Protection of Performers, Producers of Phonograms and Broadcasting Organisations* (hereinafter referred to as the “Rome Convention”);
 - (f) *Protocol of 27 June 1989 relating to the Madrid Agreement concerning the International Registration of Marks*; and
 - (g) *Budapest Treaty of 28 April 1977 on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure*.
2. The Parties shall comply with the substantive provisions of the following agreements:
- (a) *World Intellectual Property Organisation* (hereinafter referred to as “WIPO”) *Copyright Treaty of 20 December 1996*;
 - (b) *WIPO Performances and Phonogram Treaty of 20 December 1996* (hereinafter referred to as the “WPPT”); and
 - (c) *Beijing Treaty on Audiovisual Performances of 24 June 2012*.
3. The Parties which are not yet a party to the *Nice Agreement of 25 June 1957 Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks, as revised by the Geneva Act of 1979*, shall apply its classification system.
4. The Parties, which are not yet a party to the *Geneva Act of 1999 of the Hague Agreement Concerning the International Registration of Industrial Designs*, shall endeavour to accede to it.
5. The Parties agree to promptly hold expert meetings, upon request of a Party, on matters relating to the conventions referred to in Article or to future international conventions on harmonisation, administration and enforcement of intellectual property rights and on activities in international organisations, such as the WTO and the WIPO, as well as on relations of the Parties with non-parties on matters concerning intellectual property.
6. The provisions of Chapter 8 (Intellectual Property) of the Agreement and this Annex shall be without prejudice to the *Doha Declaration on the TRIPS Agreement and Public Health*, as well as the Amendment of the TRIPS Agreement as adopted by the WTO General Council on 6 December 2005.

SECTION II

STANDARDS CONCERNING THE AVAILABILITY, SCOPE AND USE OF INTELLECTUAL PROPERTY RIGHTS

Article 3

Copyright and Related Rights

1. Without prejudice to the obligations set out in the international agreements to which they are parties, each Party shall, in accordance with its domestic laws, rules and regulations, grant and ensure adequate and effective protection to the authors of works, performers, producers of phonograms, and broadcasting organisations.
2. The Parties shall promote the establishment of appropriate bodies for the collective management of copyright and related rights and encourage such bodies to operate in a manner which is efficient, transparent and accountable to their members.

Article 4

Trademarks, False Designations of Origin, Trade Names, and Unfair Competition

1. The Parties shall grant adequate and effective protection to trademark right holders of goods and services. The Parties shall further ensure in their domestic laws, rules and regulations adequate and effective means to protect against the use of any misleading, or if provided for in a Party's domestic laws and regulations, false, designation of origin or indications of source, including names and flags of countries, regional and city names, with regard to all goods and services. For the purposes of this Article, designations of origin or indications of source mean direct or indirect references to the geographical origin of goods or services.
2. Any sign, or any combination of signs, capable of distinguishing the goods or services of one undertaking from those of other undertakings, shall be capable of constituting a trademark. Such signs, in particular, words including combinations of words, personal names, letters, numerals, figurative elements, shapes of goods, and combinations of colours, as well as any combination of such signs, shall be eligible for registration as trademarks. Where signs are not inherently capable of distinguishing the relevant goods or services, the Parties may make registrability depend on distinctiveness acquired through use. The Parties may require, as a condition of registration, that signs be visually perceptible.
3. The Parties shall grant the owner of a registered trademark the exclusive right to prevent all third parties not having the owner's consent from using in the course of trade identical or similar signs for goods or services which are identical or similar to those in respect of which the trademark is registered where such use would result in a likelihood of confusion. In case of the use of an identical sign for identical goods or services, a likelihood of confusion shall be presumed. The rights described above

shall not prejudice any existing prior rights, nor shall they affect the possibility of Parties making rights available on the basis of use.

4. The protection according to paragraph 3 shall not be limited to identical or similar goods or services where the trademark is well-known in the country where protection is being invoked, and the use of the conflicting mark would indicate a connection between those goods or services and the owner of the well-known mark, and that the interests of the owner of the well-known mark would likely be damaged by such use. Cases of likelihood of damage may be where the use of the trademark without due cause would be detrimental to the distinctive character, or take unfair advantage, or be detrimental to the repute of the well-known mark.

5. The Parties reaffirm the importance of the guiding principles contained in the *WIPO Joint Recommendation Concerning Provisions on the Protection of Well-Known Marks*, adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of the WIPO in 1999, and the *WIPO Joint Recommendation Concerning Provisions on the Protection of Marks and other Industrial Property Rights in Signs, on the Internet*, adopted by the Assembly of the Paris Union for the Protection of Industrial Property and the General Assembly of the WIPO in 2001.

6. The Parties shall provide the legal means for interested parties to prevent the use of any designation of origin or indication of source, for goods not originating in the place indicated by the designation in a manner which misleads the public, or is false³, as to the geographical origin of those goods, or which constitutes an act of unfair competition within the meaning of Article 10*bis* of the Paris Convention.

7. The Parties shall provide the legal means for interested parties to prevent the use of any designation of origin or indication of source for services, including cases where such indication is used as a trademark, trade name or business name, in a manner which misleads the public, or is false⁴, as to the geographical origin or constitutes an act of unfair competition within the meaning of Article 10*bis* of the Paris Convention.

8. The Parties shall prevent any misleading use or registration of country names of a Party or of its territory names, in particular as trademarks, company names, names of associations, and other trade or business names.

9. The Parties, in accordance with their obligations under Article 6*ter* of the Paris Convention, shall prevent that armorial bearings, flags and other State or regional emblems of a Party are used or registered in particular as a trademark, company name, name of association or other trade or business name, in non-compliance with the conditions laid down in the laws and regulations of that Party. This protection shall also apply to signs that may be confused with armorial bearings, flags and other State or regional emblems of the Parties.

³ If a Party provides so in its domestic laws, rules and regulations.

⁴ Id.

Article 5

Geographical Indications

1. The Parties shall ensure in their domestic laws, rules and regulations adequate and effective means to protect geographical indications with regard to all goods.
2. For the purposes of this Annex, geographical indications are indications which identify goods as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation or other characteristic of such goods is essentially attributable to their geographical origin.
3. The Parties reaffirm the importance that they give to the subject of protection of geographical indications with a view to preserve traditional methods of production and cultural heritage.

Article 6

Patents

1. The Parties shall at least ensure in their domestic laws, rules and regulations that patents are available for any inventions, whether products or processes, in all fields of technology, provided that they are new, involve an inventive step and are capable of industrial application. Patents shall be available and patent rights enjoyable without discrimination as to the place of invention, the field of technology and whether products are imported or locally produced. Importation and offering on the market of a product shall be deemed to be “working of the patent” in the country of importation.
2. Each Party may exclude from patentability inventions, the prevention within their territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal or plant life or health, or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its domestic laws, rules and regulations.
3. Each Party may also exclude from patentability, in accordance with its domestic laws, rules and regulations:
 - (a) any invention of methods for treatment of the human or animal body by surgery or therapy or for diagnostic methods practiced on the human or animal body; this provision shall not apply to products, in particular substances or compositions, for use in any of these methods; and
 - (b) plant or animal varieties or essentially biological processes for the production of plants or animals; this provision shall not apply to microbiological processes or the products thereof.

Article 7

Plant Variety Protection

1. The Parties shall provide for adequate and effective protection of new varieties of plants. To ensure protection of plant varieties, the Parties that are not yet a party to the *International Convention for the Protection of New Varieties of Plants* (UPOV⁵) shall comply with the substantive provisions of this Article or may opt to join the UPOV Convention by 2019.

2. In respect of the propagating material, the breeder shall have the right to authorise any of the following acts⁶:

- (a) production or reproduction;
- (b) conditions for the purpose of propagation;
- (c) offering for sale;
- (d) selling or other marketing;
- (e) exporting;
- (f) importing; and
- (g) stocking for any of the purposes mentioned above.

3. The breeder may make his or her authorisation subject to conditions and limitations.

4. Subject to the exceptions in paragraph 6, the rights of the breeder stated in paragraph 2 shall also extend to harvested material, including entire plants and/or parts of plants, if the production thereof resulted directly from the unauthorised use of the plant's propagating material of the protected variety, unless the breeder has had reasonable opportunity to exercise such rights in relation to the said propagating material.

5. The rights of the breeder recognised in paragraph 2 shall also apply to:

- (a) varieties which are essentially derived⁷ from the protected variety, where the protected variety is not itself an essentially derived variety;

⁵ International Convention for the Protection of New Varieties of Plants 1978 or 1991 Act.

⁶ The acts listed in this paragraph require the authorisation of the breeder.

⁷ A variety shall be deemed to be essentially derived from the initial variety when:

- (a) it is predominantly derived from the initial variety, or from a variety that is itself predominantly derived from the initial variety, while retaining the expression of the essential characteristics that result from the genotype or combination of genotypes of the initial variety;
- (b) it is clearly distinguished from the initial variety; and
- (c) except for the differences which result from the act of derivation, it conforms to the initial variety in the expression of the essential characteristics that result from the genotype or combination of genotypes of the initial variety.

- (b) varieties which are not clearly distinct from the protected variety; and
 - (c) varieties whose production requires the repeated use of the protected variety.
6. The breeder's rights shall not extend to:
- (a) acts done for non-commercial purposes;
 - (b) acts done for experimental purposes;
 - (c) acts done for the purpose of breeding other varieties, and, except where the provisions of paragraph 5 apply, acts referred to in paragraph 2 in respect of such other varieties; and
 - (d) the traditional right of small farmers⁸ to save, use, exchange, share or sell their farm produce of a protected variety, except when the sale is for the purpose of reproduction under a commercial marketing agreement. This provision shall also extend to the exchange and sale of seeds among and between small farmers for reproduction and replanting in their own land.
7. Each Party may, within reasonable limits and subject to the safeguarding of the legitimate interests of the breeder, restrict the breeder's right in relation to any variety in order to permit farmers to use for propagating purposes, on their own holdings, the product of the harvest which they have obtained by planting, on their own holdings, the protected variety.
8. A Party may restrict the exercise of the breeder's rights on matters of public interest and may take appropriate measures to prevent abuse of the availment of the exceptions and in the exercise of breeders' rights.
9. The rights granted under plant variety protection shall not extend to acts concerning any material of the protected variety, which has been sold or otherwise marketed by the breeder or with his consent, or any material derived from the said material, unless it:
- (a) involves further propagation of the variety in question; or
 - (b) involves the export of the variety, which enables the propagation of the variety, into a country that does not protect the variety of the plant

⁸ In the Philippines, small farmer refers to natural persons dependent on small-scale subsistence farming as their primary source of income and whose sale, barter or exchange of agricultural products do not exceed a gross value of one hundred eighty thousand Philippine pesos (P180,000.00) per annum based on 1992 constant prices, subject to adjustment by the competent authorities.
For the sake of clarity, the traditional rights of small farmers referred to apply in the Philippines only.

genus or species to which the variety belongs, except where the exported material is for final consumption purposes.

Article 8

Undisclosed Information

1. The Parties, when requiring, as a condition of approving the marketing of pharmaceutical or of agricultural chemical products which utilise new chemical entities, the submission of undisclosed test or other data, the origination of which involves a considerable effort, shall protect such data against unfair commercial use. In addition, the Parties shall protect such data against disclosure, except where necessary to protect the public, or unless steps are taken to ensure that the data are protected from unfair commercial use.
2. If an issue pertaining to the implementation of paragraph 1 arises, the Parties shall jointly work and address the issue, and if necessary, establish a mechanism facilitating the cooperation, with a view to finding a mutually agreeable measure.

Article 9

Industrial Designs

The Parties shall ensure in their domestic laws, rules and regulations, adequate and effective protection of industrial designs by providing, in particular, a period of protection of at least 15 years in total. Each Party may provide for a shorter period of protection for designs of component parts used for the purpose of the repair of a product.

Article 10

Measures Related to Biological Diversity and Traditional Knowledge⁹

1. The Parties recognise the role of genetic resources and traditional knowledge in innovation.
2. In accordance with their domestic laws, rules and regulations, the Parties respect, preserve and maintain knowledge, innovations and practices of indigenous and local communities embodying traditional lifestyles relevant for the conservation and sustainable use of biological diversity and promote their wider application with the approval and involvement of the holders of such knowledge, innovations and practices and encourage the equitable sharing of the benefits arising from the utilisation of such knowledge, innovations and practices.

⁹ The provisions of this Article shall not apply to Iceland and Liechtenstein, until they have become parties to the *Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from Their Utilization*.

3. The Parties shall, in accordance with their domestic laws, rules and regulations, require that applicants for patent protection disclose the origin or source of the genetic resources if the invention is directly based on genetic resources. The Parties may require that the disclosure includes a statement that prior informed consent was obtained for access to the genetic resources. These disclosure requirements shall also apply to inventions that are directly based on the traditional knowledge associated with genetic resources that is held by indigenous and local communities. As far as provided in their domestic laws, rules and regulations, the Parties shall also apply this provision to other intellectual property rights applications.¹⁰

4. The Parties shall take legislative, administrative, or policy measures, as appropriate, for access to genetic resources and traditional knowledge associated with genetic resources, for fair and equitable sharing of benefits arising from their utilisation, and for compliance with domestic laws, rules and regulations or regulatory requirements on access and benefit-sharing, in accordance with the provisions of the *Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity*.

5. Each Party shall, if relevant and in accordance with its domestic laws, rules and regulations, take appropriate measures with the aim of ensuring that access to genetic resources and traditional knowledge associated with genetic resources held by indigenous and local communities is based on prior informed consent and that mutually agreed terms for the fair and equitable sharing of benefits have been established.

6. The Parties shall collaborate to address situations of non-compliance with the provisions of this Article.

SECTION III

ACQUISITION AND MAINTENANCE OF INTELLECTUAL PROPERTY RIGHTS

Article 11

Acquisition and Maintenance

Where the acquisition of an intellectual property right is subject to the right being granted or registered, the Parties shall ensure that the procedures for granting or registration are at least of the same level as that provided in the TRIPS Agreement, in particular Article 62 thereof.

¹⁰ Under the *Patent Cooperation Treaty* (PCT) and the *European Patent Convention* (EPC), there are no provisions regarding disclosure of origin for genetic resources and traditional knowledge. Parties are not required to request the information as per this paragraph in PCT and EPC patent applications.

SECTION IV

ENFORCEMENT OF INTELLECTUAL PROPERTY RIGHTS

Article 12

General

The Parties shall provide in their domestic laws, rules and regulations for enforcement provisions for rights covered by Article 1 (Subject Matter) that shall at least be of the same level as that provided in the TRIPS Agreement, in particular Articles 41 to 61 thereof.

Article 13

Suspension of Release

1. The Parties shall adopt procedures to enable a right holder, who has valid grounds for suspecting that the importation and exportation¹¹ of counterfeit trademark or pirated copyright goods may take place, to lodge an application in writing with the competent authorities, administrative or judicial, for the suspension by the customs authorities of the release of such goods into free circulation. For goods protected by other intellectual property rights, the Parties allow a right holder to resort to other measures such as the filing of a form containing a description of the goods for the customs authorities' records, and action if warranted.
2. The Parties, in accordance with domestic laws, rules and regulations, shall enable their competent authorities to suspend the release of imported goods or goods for export when they have valid grounds for suspecting that the same are counterfeit or pirated.
3. The Parties shall authorise their customs authorities to inform the right holder in order to enable the lodging of an application under paragraph 1.
4. The Parties agree that there shall be no obligation to apply procedures set forth in paragraphs 1 and 2 to the suspension of the release of goods put on the market by or with the consent of the right holder.
5. In case of suspension pursuant to paragraphs 1 or 2 with respect to importation into or exportation from the customs territory of a Party, the competent authorities of the Party suspending the release of the goods shall notify the right holder of the suspension, including necessary information to enforce his rights.
6. The Parties shall ensure that the competent authorities, administrative or judicial, on request from the right holder, have the authority to decide that the goods, the release of which has been suspended pursuant to paragraphs 1 or 2, shall be held seized until a final decision is reached in the infringement dispute.

¹¹ It is understood that there shall be no obligation to apply such procedures to goods in transit.

7. The Parties shall provide that if the competent authorities have made a final determination that the suspected goods infringe an intellectual property right, procedures are made available to enable the right holder to seek recovery of, and be indemnified against, costs and expenses that the right holder may have incurred in connection with the exercise of rights and remedies provided in this Article.

Article 14

Right of Inspection

1. The competent authorities shall give the applicant for the suspension of goods and other persons involved in the suspension sufficient opportunity to inspect goods whose release has been suspended.
2. When examining goods, the competent authorities may take samples and grant the right holder access to such samples for the purpose of analysis or facilitating subsequent procedures, in accordance with the domestic laws, rules and regulations of the Party concerned. The necessary evidence shall at all times be properly preserved.
3. The declarant, holder or owner of the suspected infringing goods may be present at the inspection with a view to protecting its trade secret, in accordance with the domestic laws, rules and regulations of the Party concerned.

Article 15

Injunctions

1. Each Party shall ensure that its judicial authorities have the authority to order prompt and effective provisional measures:
 - (a) to prevent an infringement of any intellectual property right from occurring, and in particular to prevent the entry into channels of commerce in their jurisdiction of goods, including imported goods immediately after customs clearance;
 - (b) to preserve relevant evidence with regard to the alleged infringement.
2. The judicial authorities shall have the authority to adopt provisional measures *inaudita altera parte* where appropriate, in particular where any delay is likely to cause irreparable harm to the right holder, or where there is a demonstrable risk of evidence being destroyed. The Parties recognise the need to act expeditiously upon applications for provisional measures.
3. Each Party shall ensure that, in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities have the authority to order a party to desist from an infringement, *inter alia*, to prevent the entry into the channels of commerce in their jurisdiction of imported goods that involve the

infringement of an intellectual property right, immediately after customs clearance of such goods.

Article 16

Removal from Commerce

The Parties shall ensure that the competent judicial authorities in an infringement dispute may order, at the request of the right holder, that appropriate measures be taken with regard to goods that they have found to be infringing an intellectual property right and, in appropriate cases, with regard to materials and implements predominantly used in the creation or manufacture of those goods. Such measures include, primarily, effective removal from the channels of commerce or destruction. In considering a request for corrective measures, the need for proportionality between the seriousness of the infringement and the remedies ordered as well as the interests of third parties shall be taken into account.

Article 17

Civil Remedies

Each Party shall provide that:

- (a) in civil judicial proceedings, its judicial authorities shall have the authority to order the infringer, who knowingly or with reasonable grounds to know engaged in infringing activity of intellectual property rights, to pay the right holder damages adequate to compensate for the actual injury the right holder has suffered as a result of the infringement; and
- (b) in determining the amount of damages for intellectual property rights infringement, its judicial authorities shall consider, *inter alia*, the actual damage, or a reasonable amount of compensation, taking into account the fair market value of the intellectual property rights in relation to the infringing goods.

Article 18

Criminal Remedies

Each Party shall provide for criminal procedures and penalties to be applied at least in cases of wilful trademark counterfeiting or copyright or related rights piracy on a commercial scale.

Article 19

Liability Declaration, Security or Equivalent Assurance

The competent authorities shall have the authority to require an applicant to declare to accept liability towards the persons involved and, in justified cases, to provide a security or equivalent assurance, sufficient to protect the defendant and the competent authorities and to prevent abuse. Such security or equivalent assurance shall not unreasonably deter recourse to these procedures.

Article 20

Cooperation in the Field of Intellectual Property

1. The Parties, recognising the growing importance of intellectual property as a factor of economic, social, and cultural development, agree to enhance their cooperation in the field of intellectual property.
 2. The areas and forms of cooperation may include but not be limited to, as mutually agreed by the Parties:
 - (a) exchange of information, experiences, and experts in the field of intellectual property;
 - (b) promotion of public awareness on intellectual property;
 - (c) capacity building and technical assistance on intellectual property management and commercialisation;
 - (d) exchange of non-confidential information for the development of publicly accessible databases of intellectual property rights and reference to available literature on intellectual property;
 - (e) strengthening the intellectual property rights protection and enforcement system; and
 - (f) other cooperation activities as may be agreed upon by the Parties.
 3. The exchange of information on intellectual property covers only non-confidential information in electronic forms and in English, pertaining to statistics, activities, best practices, examination manuals, laws, regulations, decisions, and resolutions, as may be requested by a Party.
 4. Cooperation activities are subject to the availability of monetary funds and other resources.
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