

EUROPEAN ECONOMIC AREA  
THE EEA JOINT COMMITTEE

**DECISION OF THE EEA JOINT COMMITTEE**

**No 138/2004**

**of 29 October 2004**

**amending Protocol 3 to the EEA Agreement, concerning products referred to in Article 8(3)(b) of the Agreement**

THE EEA JOINT COMMITTEE,

Having regard to the Agreement on the European Economic Area, as amended by the Protocol adjusting the Agreement on the European Economic Area, hereinafter referred to as 'the Agreement', and in particular Article 98 thereof,

Whereas:

- (1) Protocol 3 to the Agreement, as amended by Decision of the EEA Joint Committee No 140/2001 <sup>(1)</sup>, determines the trade arrangements for certain agricultural and processed agricultural products between the Contracting Parties.
- (2) At the time of the adoption of Decision No 140/2001, the EC and Norway stated in a joint declaration that the non-agricultural component of customs duties on products in Table I of Protocol 3 must be eliminated. On this basis, discussions between Commission and Norwegian officials were concluded on 11 March 2004.
- (3) Technical amendments have been made in the tariff nomenclatures since the adoption of Decision No 140/2001.
- (4) Article 2(2) of Protocol 3 to the Agreement stipulates that the customs duties set out in the Annexes to Table I of Protocol 3 to the Agreement can be adapted by the EEA Joint Committee taking account of mutual concessions.
- (5) Following the conclusion of discussions on 11 March 2004 and the technical amendments made in the tariff nomenclatures, Annexes I and III to Table I of Protocol 3 to the Agreement should be amended,

HAS DECIDED AS FOLLOWS:

*Article 1*

Protocol 3 to the Agreement shall be amended as follows:

1. in Annex I to Table I, paragraphs 4 to 6 and 8 shall be replaced by paragraphs 4 to 6 and 8 of Annex I to this Decision;

<sup>(1)</sup> OJ L 22, 24.1.2002, p. 34.

2. in the Appendix to Annex I to Table I, the entry '1904 90 90' shall be replaced by '1904 90 80';
3. in Annex III to Table I, paragraphs 2, 7 and 9 to 19 shall be replaced by paragraphs 2, 7 and 9 to 11 of Annex II to this Decision;
4. in paragraph 6 of Annex III to Table I, the entry 'cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included' shall be replaced by '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';
5. in the Appendix to Annex III to Table I, the entry '1905.3002' shall be replaced by '1905.3200'.

#### Article 2

This Decision shall enter into force on 30 October 2004, provided that all the notifications under Article 103(1) of the Agreement have been made to the EEA Joint Committee (\*).

It shall apply from 1 November 2004.

#### Article 3

This Decision shall be published in the EEA Section of, and in the EEA Supplement to, the *Official Journal of the European Union*.

Done at Brussels, 29 October 2004.

For the EEA Joint Committee

The President

Kjartan JÓHANNSSON

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(\*) No constitutional requirements indicated.

## ANNEX I

**to Decision of the EEA Joint Committee No 138/2004**

The following paragraphs shall replace paragraphs 4 to 6 and 8 in Annex I to Table I of Protocol 3:

‘4. The customs duties for the products listed in the table below are as specified.

CN Code	Applied duty	Comments
0501 00 00	Zero	
0502 10 00	Zero	
0502 90 00	Zero	
0503 00 00	Zero	
0505 10 10	Zero	
0505 10 90	Zero	
0505 90 00	Zero	
0507 10 00	Zero	
0507 90 00	Zero	
0508 00 00	Zero	
0509 00 10	Zero	
0509 00 90	Zero	
0510 00 00	Zero	
1302 14 00	Zero	
1302 19 30	Zero	
1302 19 91	Zero	
ex 1302 20 10	18,6 %	Containing 5 % or more by weight of added sugar
ex 1302 20 90	10,9 %	Containing 5 % or more by weight of added sugar
1401 10 00	Zero	
1401 20 00	Zero	
1401 90 00	Zero	
1402 00 00	Zero	
1403 00 00	Zero	
1404 10 00	Zero	
1404 90 00	Zero	
1517 10 10	0 % + 26,1 EUR/100 kg	
1517 90 10	0 % + 26,1 EUR/100 kg	
1517 90 93	Zero	
1702 50 00	Zero	

CN Code	Applied duty	Comments
1702 90 10	Zero	
1704 90 10	Zero	
1806 10 15	Zero	
1901 90 91	Zero	
1902 20 10	8,2 %	
2001 90 60	Zero	
ex 2006 00 38	9,12 EUR/100 kg	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
ex 2006 00 99	9,12 EUR/100 kg	Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )
2007 10 10	13,98 % + 4,07 EUR/100 kg	
2007 10 91	13,14 %	
2007 10 99	15,15 %	
2007 91 10	11,64 % + 22,31 EUR/100 kg	
2007 91 30	11,64 % + 4,07 EUR/100 kg	
2007 91 90	18,90 %	
2007 99 10	19,53 %	
2007 99 20	13,98 % + 19,11 EUR/100 kg	
2007 99 31	13,98 % + 22,31 EUR/100 kg	
2007 99 33	13,98 % + 22,31 EUR/100 kg	
2007 99 35	13,98 % + 22,31 EUR/100 kg	
2007 99 39	7 % + 22,31 EUR/100 kg	
2007 99 55	13,98 % + 4,07 EUR/100 kg	
ex 2007 99 57	13,98 % + 4,07 EUR/100 kg	Chestnut purée and paste
ex 2007 99 57	7 % + 4,07 EUR/100 kg	Other than chestnut purée and paste
2007 99 91	20,97 %	
2007 99 93	13,14 %	
2007 99 98	16,31 %	
2008 11 10	Zero	
2008 11 92	Zero	
2008 11 96	Zero	
2102 10 10	Zero	
2102 10 90	Zero	
2102 20 11	Zero	
2102 20 19	Zero	

CN Code	Applied duty	Comments
2102 20 90	Zero	
2102 30 00	Zero	
2103 20 00	Zero	
ex 2103 30 90	Zero	Containing 5 % or more by weight of added sugar
2103 90 30	Zero	
2103 90 90	Zero	
2104 10 10	Zero	
2104 10 90	Zero	
2104 20 00	Zero	
2106 10 20	12,4 %	
2106 90 10	24,25 EUR/100 kg	
2106 90 20	16,8 % min 0,97 EUR/% vol/hl	
2106 90 92	Zero	
2202 10 00	Zero <sup>(1)</sup>	
2202 90 10	Zero <sup>(1)</sup>	
2203 00 01	Zero	
2203 00 09	Zero	
2203 00 10	Zero	
2205 10 10	Zero	
2205 10 90	Zero	
2205 90 10	Zero	
2205 90 90	Zero	
2207 20 00	9,9 EUR/hl	
2208 40 11	Zero	
2208 40 31	Zero	
2208 40 39	Zero	
2208 40 51	Zero	
2208 40 91	Zero	
2208 40 99	Zero	
2208 50 11	Zero	
2208 50 19	Zero	
2208 50 91	Zero	

CN Code	Applied duty	Comments
2208 50 99	Zero	
2208 60 11	Zero	
2208 60 19	Zero	
2208 60 91	Zero	
2208 60 99	Zero	
2208 70 10 11	Zero	Containing more than 5 % by weight of added sugar
2208 70 90 11	Zero	Containing more than 5 % by weight of added sugar
2208 90 56 10	Zero	Aquavit
2208 90 77 10	Zero	Aquavit
2209 00 11	3,10 EUR/hl	
2209 00 19	2,33 EUR/hl	
2209 00 91	2,49 EUR/hl	
2209 00 99	1,50 EUR/hl	
2402 10 00	12,60 %	
2402 20 10	Zero	
2402 20 90	27,95 %	
2402 90 00	27,95 %	
2403 10 10	36,35 %	
2403 10 90	36,35 %	
2403 91 00	8,05 %	
2403 99 10	20,2 %	
2403 99 90	Zero	
3302 10 21	5,8 %	
3501 10 10	Zero	
3501 10 50 10	Zero	Of a water content of more than 50 % by weight
3501 10 50 90	2,9 %	Of a water content not exceeding 50 % by weight
3501 10 90	8,7 %	
3501 90 10	8,1 %	
3501 90 90	6,2 %	
3505 10 50	7,5 %	

(1) The zero rate is temporarily suspended. For Iceland, the preferential arrangement provided for by Protocol No 2 to the bilateral Free Trade Agreement between the European Community and the Republic of Iceland shall apply (zero duty rate). For Norway, Protocol 2 to the bilateral Free Trade Agreement between the European Community and the Kingdom of Norway will be adapted to include a duty free quota on imports of these goods originating in Norway into the Community.

5. The *ad valorem* part of the customs duties for the following products is 0 %:

0403 10 51 to	1806 20 95	1902 19	2101 30 99
0403 10 59	1806 31 00	1902 20 91	2105 00
0403 10 91 to	1806 32	1902 20 99	2106 10 80
0403 10 99	1806 90 11 to	1902 30	2106 90 98
0403 90 71 to	1806 90 50	1902 40	2202 90 91 to
0403 90 79	1806 90 60 10	1903 00 00	2202 90 99
0403 90 91 to	1806 90 60 90	1904	3302 10 29
0403 90 99	1806 90 70 10	1905	3505 10 10
0710 40 00	1806 90 70 90	2001 90 30	3505 10 90
0711 90 30	1806 90 90 11	2001 90 40	3505 20
1704 10	1806 90 90 19	2004 10 91	3809 10.
1704 90 30 to	1806 90 90 91	2004 90 10	
1704 90 99	1806 90 90 99	2005 20 10	
1806 10 20 to	1901 10 00	2005 80 00	
1806 10 90	1901 20 00	2008 99 85	
1806 20 10 to	1901 90 11	2008 99 91	
1806 20 50	1901 90 19	2101 12 98 91	
1806 20 70	1901 90 99	2101 20 98 90	
1806 20 80	1902 11 00	2101 30 19	

6. The *ad valorem* part of the customs duties for the following products is 5,8 %:

2905 44	3824 60
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8. Tariff codes set out in this Annex refer to those applicable in the Community on 1 January 2004. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.'

## ANNEX II

**to Decision of the EEA Joint Committee No 138/2004**

The following paragraphs shall replace paragraphs 2, 7 and 9 to 19 in Annex III to Table I of Protocol 3:

- ‘2. Tariff codes set out in this Annex refer to those applicable in Norway on 1 January 2004. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.
7. The customs duties for the products listed in the table below are as specified.

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	Zero
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	Zero
05.03	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	Zero
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers	Zero
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	Zero
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof	Zero
05.09	Natural sponges of animal origin	Zero
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	Zero
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:	
	– Sweet corn:	
.4010	-- For feed purpose	1,73
.4090	-- Other	Zero
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:	
.9011	--- For feed purpose	1,73
.9020	--- Other	Zero



Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
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:	
.1400	-- Of pyrethrum or of the roots of plants containing rotenone --- Other:	Zero
.1903	---- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	Zero
.1904	---- For therapeutic or prophylactic uses (medicinal) – Pectic substances, pectinates and pectates	Zero
ex .2000	-- Containing 5 % or more by weight of added sugar	Zero
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)	Zero
14.02	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	Zero
14.03	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	Zero
14.04	Vegetable products not elsewhere specified or included:	
.1000	– Raw vegetable materials of a kind used primarily in dyeing and tanning	Zero
.9000	– Other	Zero
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:	
.1021	---- Containing more than 10 % but not more than 15 % by weight of milk fats --- Vegetable:	14,5 %
.1031	---- Containing more than 10 % but not more than 15 % by weight of milk fats – Other: -- Other: --- Liquid margarine:	14,5 %
.9032	---- Containing more than 10 % but not more than 15 % by weight of milk fats --- Edible liquid mixtures of animal and vegetable oils consisting essentially of vegetable oils:	14,5 %
.9041	---- Containing more than 10 % but not more than 15 % by weight of milk fats --- Other:	10,2 %
.9091	---- Containing more than 10 % but not more than 15 % by weight of milk fats	Zero
ex .9098	---- Edible mixtures or preparations of a kind used as mould release preparations	Zero

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
15.20	Glycerol, crude; glycerol waters and glycerol lyes:	
.0010	– For feed purpose	3,79
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes:	
.0011	– For feed purpose	3,79
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar, syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	– Chemically pure fructose:	
.5010	-- For feed purpose	1,37
.5090	-- Other	Zero
	– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:	
ex .9022	-- Chemically pure maltose for feed purpose	1,37
ex .9022	-- Chemically pure maltose not for feed purpose	Zero
18.06	Chocolate and other food preparations containing cocoa:	
.1000	– Cocoa powder, containing added sugar or other sweetening matter	Zero
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 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:	
	– Preparations for infant use, put up for retail sale:	
.1010	-- Of goods of headings 04.01 to 04.04	5,10 <sup>(1)</sup>
	– Other:	
.9010	-- Malt extract	Zero
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:	
	– Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
.1010	-- “Corn flakes”	Zero
	-- Other:	
.1091	--- Popcorn	Zero
.1099	--- Other	Zero
	– Other:	
	-- Pre-cooked rice not containing any added ingredients:	
.9010	--- For feed purpose	1,11
.9020	--- Other	Zero

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
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:	
.2000	– Gingerbread and the like	0,75
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: – Other: – – Vegetables: – – – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):	
.9031	– – – – For feed purpose	1,73
.9041	– – – – Other	Zero
	– – – – Other:	
.9062	– – – – Palm hearts	2,22
.9063	– – – – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	2,22
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06: – Other vegetables and mixtures of vegetables: – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):	
.9011	– – – For feed purpose	1,73
.9020	– – – Other	Zero
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06: – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ):	
.8010	– – For feed purpose	1,73
.8090	– – Other	Zero
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised): – Other products:	
ex .0031	– – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with a sugar content exceeding 13 % by weight for feed purpose	1,94
ex .0031	– – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with a sugar content exceeding 13 % by weight not for feed purpose	Zero
ex .0091	– – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with a sugar content not exceeding 13 % by weight for feed purpose	1,94
ex .0091	– – Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) with a sugar content not exceeding 13 % by weight not for feed purpose	Zero

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter: – Homogenised preparations:	
.1001	-- Containing added sugar or sweetening matter	5,30
ex .1009	-- Other, not containing sugar or sweetening matter, of raw materials other than strawberries, blackcurrant and raspberries	3,28
ex .1009	-- Other – Other: -- Citrus fruit:	4,55
.9110	---- Containing added sugar or sweetening matter	Zero
.9190	---- Other -- Other: ---- Containing added sugar or sweetening matter:	Zero
.9902	----- Of apricots, mangos, kiwis, peaches or mixtures thereof	Zero
ex .9903	----- Of lingonberries ( <i>Vaccinium vitis-idaea</i> ), blueberries ( <i>Vaccinium myrtillus</i> ), other berries of the specis <i>Vaccinium</i> or cloudberrries (Norwegian tariff line 0810.9010), or mixtures of these berries	1,76
ex .9903	----- Other ---- Other:	5,30
.9907	----- Of apricots, mangos, kiwis, peaches or mixtures thereof	Zero
ex .9908	----- Of raw materials other than strawberries, blackcurrant and raspberries	1,76
ex .9908	----- Other	5,30
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:	
.1110	---- Peanut butter ---- Other:	Zero
.1180	----- For feed purpose	1,69
.1191	----- Other – Other, including mixtures other than those of subheading 2008.19: -- Palm hearts:	Zero
.9110	---- For feed purpose -- Other:	4,67
ex .9903	---- Maize (corn), other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ) for feed purpose	2,67

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
21.01	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: -- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee ex .1202 ---- Preparations with a basis of coffee, containing by weight 1,5 % or more milk fat, 2,5 % or more milk proteins, 5 % or more sugar or 5 % or more starch ex .1209 ---- Other, containing by weight 1,5 % or more milk fat, 2,5 % or more milk proteins, 5 % or more sugar or 5 % or more starch – 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: ex .2010 -- Extracts, essences and concentrates of tea, containing by weight 1,5 % or more milk fat, 2,5 % or more milk proteins, 5 % or more sugar or 5 % or more starch -- Other: ex .2091 ---- Preparations with a basis of tea or maté, containing by weight 1,5 % or more milk fat, 2,5 % or more milk proteins, 5 % or more sugar or 5 % or more starch ex .2099 ---- Other, containing by weight 1,5 % or more milk fat, 2,5 % or more milk proteins, 5 % or more sugar or 5 % or more starch ex .3000 – Other roasted coffee substitutes than roasted chicory; extracts, essences and concentrates of other roasted coffee substitutes than roasted chicory	    Zero  Zero  Zero  Zero  Zero  Zero
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: .1010 -- Wine yeasts .1020 -- Baking yeasts, liquid, pressed or dried .1090 -- Other – Inactive yeasts; other single-cell micro-organisms, dead: .2010 -- Yeasts for feed purpose .2020 -- Other inactive yeasts .2031 -- Other single-cell micro-organisms, dead, for feed purpose .2040 -- Other single-cell micro-organisms, dead, not for feed purpose .3000 – Prepared baking powders	   Zero  Zero <sup>(2)</sup> Zero  2,58 Zero 2,58 Zero Zero Zero
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard: – Tomato ketchup and other tomato sauce: .2010 -- Tomato ketchup – Mustard flour and meal and prepared mustard: -- Prepared mustard: .3009 ---- Prepared mustard containing 5 % or more by weight of added sugar	  Zero   Zero

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
21.04	Soups and broths and preparations therefor; homogenised composite food preparations: – Soups and broths and preparations therefore: – – In airtight containers: – – – Meat broth: .1011 – – – Dried	Zero
21.05	Ice cream and other edible ice, whether or not containing cocoa: – Other: .0090 – – Other	Zero
21.06	Food preparations not elsewhere specified or included: – Other: .9010 – – Non-alcoholic compounds (known as “concentrated extracts”) with a basis of goods of heading 13.02, for the manufacture of beverages .9020 – – Preparations based on juices of apples or blackcurrants, for the manufacture of beverages – – Other preparations of a kind used for the manufacture of beverages: .9039 – – – Other than flavoured or coloured syrups – – Drops and chewing gum, not containing sugar: .9041 – – – Drops – – – Chewing gum: .9043 – – – – Chewing gum containing nicotine .9044 – – – – Other – – Other: – – – Cream substitutes: .9051 – – – – Dried .9052 – – – – Liquid	Zero 8,73 % Zero Zero Zero Zero 5,83 2,92
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: .1000 – Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured – Other: .9010 – – Non-alcoholic wines .9020 – – Non-alcoholic beer (beer with an alcoholic strength not exceeding 0,5 % by volume) .9090 – – Other	Zero Zero Zero Zero
22.03	Beer made from malt	Zero
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Zero

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
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:	
.2000	– Ethyl alcohol and other spirits, denatured, of any strength	Zero
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume less than 80 % vol; spirits, liqueurs and other spirituous beverages:	
.4000	– Rom and taffia	Zero
.5000	– Gin and Geneva	Zero
.6000	– Vodka	Zero
	– Liqueurs and cordials:	
ex .7000	-- Liqueurs containing more than 5 % by weight of sugar	Zero
	– Other:	
.9003	-- Aquavit (distilled spirits flavoured with cumin seeds)	Zero
22.09	Vinegar and substitutes for vinegar obtained from acetic acid	Zero
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes: – Cigars, cheroots and cigarillos, containing tobacco:	
.1001	-- Cigars	Zero
.1009	-- Other	Zero
.2000	– Cigarettes containing tobacco	Zero
.9000	– Other	Zero
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences:	
.1000	– Smoking tobacco, whether or not containing tobacco substitutes in any proportion	Zero
	– Other:	
.9100	-- “Homogenised” or “reconstituted” tobacco	Zero
	-- Other:	
.9910	--- Tobacco extracts and essences	Zero
.9990	--- Other	Zero
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives: – Other polyhydric alcohols:	
.4300	-- Mannitol	Zero
.4400	-- D-glucitol (sorbitol)	Zero
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	
.1000	– Of a kind used in the food or drink industries	Zero

Norwegian Tariff Code	Description of products	Applied duty (NOK/kg)
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	– Dextrins and other modified starches:	
.1001	-- Esterified or etherified	7,40 <sup>(3)</sup>
.1009	-- Other	7,40 <sup>(3)</sup>
.2000	– Glues	Zero
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:	
.1000	– With a basis of amylaceous substances	Zero
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:	
.6000	– Sorbitol, other than that of subheading 2905.44	Zero

<sup>(1)</sup> The agricultural element is based on a standard recipe in Protocol 2 to the FTA.

<sup>(2)</sup> The duty free regime shall apply from 1 January 2005.

<sup>(3)</sup> For technical use, the customs duty will be zero.

9. The customs duty for products classified within Norwegian codes 1901.2097 and 1901.2098 (other mixes for the preparation of bakers' wares of heading 1905) and declared as free from gluten for sufferers of coeliac diseases will be 0,37 NOK/kg.
10. The customs duty for products classified within Norwegian code ex 2008.9903 (maize (corn), other than sweet corn (*Zea mays* var. *Saccharata*), not for feed purpose) will be calculated subject to the matrix system. The maximum customs duty shall, however, not exceed 12 NOK/kg.
11. The customs duty for products classified within Norwegian code 2106.9060 (emulsified fats and similar products containing more than 15 % by weight of edible milk-fats) will be calculated subject to the matrix system. The maximum customs duty shall, however, not exceed 7 NOK/kg.