## PROTOCOL 2

concerning the tariff treatment and arrangements applicable to certain products obtained by processing agricultural products

## Article 1

In order to take account of differences in the cost of the agricultural products incorporated in the goods specified in the table annexed to this Protocol, this Agreement does not preclude:
(i) the levying, on import, of an agricultural component or fixed amount, or the application of internal price compensation measures;
(ii)
the application of measures adopted on export.

## Article 2

The Community shall apply the customs duties on imports originating in the Faeroes as indicated in the table annexed to this Protocol.

## Article 3

The Faeroes shall abolish tariffs and duties on imports of processed agricultural products originating in the Community, with the exceptions mentioned in Protocol 4, Article 2.

Should the Faeroes introduce such measures for processed agricultural products as mentioned in Article 1 of this Protocol, the Community shall be duly notified.

| CN code | Description | Rate of duty ( ${ }^{1}$ ) |
| :---: | :---: | :---: |
| 0403 | Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa: |  |
| 040310 | - Yogurt: |  |
| $\text { to } \begin{aligned} & 04031051 \\ & 04031099 \end{aligned}$ | -- Flavoured or containing added fruit, nuts or cocoa | EA |
| 040390 | - Other: |  |
| $\text { to } \begin{aligned} & 04039071 \\ & 04039099 \end{aligned}$ | --- Flavoured or containing added fruit, nuts or cocoa | EA |
| 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen: |  |
| 071040 | - Sweetcorn | EA |
| 0711 | Vegetables provisionally preserved (for example by sulphur dioxide gad, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: |  |



| 1901 | Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than $40 \%$ by weight of cocoa on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to | EA |
| :---: | :---: | :---: |
|  | 0404, not containing cocoa powder or containing less than $5 \%$ by weight of cococa on a totally defatted basis, not elsewhere specified or included |  |
| 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: |  |
| 190211 | -- Containing eggs | EA |
| 190219 | -- Other | EA |
| 190220 | - Stuffed pasta, whether or not cooked or otherwise prepared: |  |
| $\begin{aligned} & 19022091 \\ & 19022099 \end{aligned}$ | -- Other | EA |
| 190230 | - Other pasta | EA |
| 190240 | - Couscous | EA |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms | EA |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereaks products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grain (except flour and | EA |
|  | meal), pre-cooked, or otherwise prepared, not elsewhere specified or included |  |
| 1905 | Bread, pastry, cakes, biscuits and other baker's wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products: |  |
| 190510 | - Crispbread | $\begin{gathered} \text { EA maximum } 24 \% \\ +\mathrm{AD} \mathrm{~F} / \mathrm{M} \end{gathered}$ |
| 190520 | - Gingerbread and the like |  |
| 190530 | - Sweet biscuits; waffles and wafers | $\begin{gathered} \text { EA maximum } 35 \% \\ + \text { AD S/Z } \end{gathered}$ |
| 190540 | - Rusks, toasted bread and similar toasted products | EA |
| 190590 | - Other |  |
| 19059010 | -- Matzos | $\begin{gathered} \text { EA maximum } 20 \% \\ + \text { AD F/M } \end{gathered}$ |
| 19059020 | -- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | EA |
| 190590 | --- Other |  |
| 19059030 | --- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than $5 \%$ of sugar and not more than $5 \%$ of fat | EA |
| 19059040 | --- Waffles and wafers with a water concent not exceeding $10 \%$ by weight | EA maximum + AD F/M |
| 19059045 | --- Biscuits | EA maximum $+\mathrm{ADF} / \mathrm{M}$ |
| 19059055 | --- Extruded or expanded products, savoury or salted | $\begin{aligned} & \text { EA maximum } \\ & +\mathrm{AD} \mathrm{F/M} \end{aligned}$ |
|  | --- Other |  |
| 19059060 | ---- With added sweetening matter | $\begin{aligned} & \text { EA maximum } \\ & +\mathrm{AD} \mathrm{~S} / \mathrm{Z} \end{aligned}$ |


| 19059090 | ---- Other | $\begin{aligned} & \text { EA maximum } \\ & +\mathrm{AD} \mathrm{F/M} \end{aligned}$ |
| :---: | :---: | :---: |
| 2001 | Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid: |  |
| 200190 | - Other |  |
| 20019030 | -- Sweetcorn (Zea mays var. saccharata) | EA |
| 2004 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products from heading No 2006: |  |
| 200410 | - Potatoes: |  |
|  | -- Other: |  |
| 20041091 | --- In the form of flour, meal or flakes | EA |
| 200490 | - Other vegetables and mixtures of vegetables: |  |
| 20049010 | -- Sweet corn (Zea mays var. saccharata) | EA |
| 2005 | Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products from heading No 2006: |  |
| 200520 | - Potatoes: |  |
| 20052010 | -- In the form of flour, meal or flakes | EA |
| 200580 | - Sweetcorn (Zea mays var. saccharata) | EA |
| 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: |  |
|  | - Other, including mixtures other than those of subheading No 2008 19: |  |
| 200899 | -- Other: |  |
|  | --- Not containing added spirit: |  |
|  | ---- Not containing added sugar: |  |
| 20089985 | ----- Maize (corn), other than sweetcorn (Zea mays var. saccharata) | EA |
| 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, esseneces or concentrates or with a basis in coffee: |  |
| 210112 | -- Preparations with a basis of these extracts, essences or concentrates of coffee: |  |
| 21011298 | --- Other | EA |
| 210120 | - Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté: <br> -- Preparations: |  |
| 21012098 | --- Other | EA |
| 210130 | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof: |  |
|  | -- Roasted chicory and other roasted coffee substitutes: |  |
| 21013019 | --- Other | EA |
|  | -- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes: |  |
| 21013099 | --- Other | EA |
| 2102 | Yeast (active or inactive); other single-cell micro organisms, dead (but not including vaccines of heading No 3002); prepared baking powders: |  |


|  | 210210 | - Active yeast |  |
| :---: | :---: | :---: | :---: |
| to | $\begin{aligned} & 21021031 \\ & 21021039 \end{aligned}$ | -- Baker's yeast | EA |
|  | 210220 | - Inactive yeasts; other single-cell micro-organisms, dead: |  |
|  | $\begin{aligned} & 21022011 \\ & 21022019 \end{aligned}$ | -- Inactive yeasts | Free |
|  | 2103 | Sauces and preparations therefor; mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard: |  |
|  | 210310 | - Soya sauce | Free |
|  | 210320 | - Tomato ketchup and other tomato sauces | Free |
|  | 210390 | - Other | Free |
|  | 2104 | Soups and broths and preparations therefor; homogenized composite food preparations: |  |
|  | 210410 | - Soups and broths and preparations therefor | Free |
|  | 2105 | Ice cream and other edible ice, whether or not containing cocoa | $\begin{aligned} & \text { EA maximum } \\ & +\mathrm{AD} \mathrm{~S} / \mathrm{Z} \end{aligned}$ |
|  | 2106 | Food preparations elsewhere specified or included: |  |
|  | 210610 | - Protein concentrates and textured protein substances: |  |
|  | 21061080 | --- Other | EA |
|  | 210690 | - Other |  |
|  | 21069010 | -- Cheese fondues | EA maximum ECU 25/100 kg/net |
|  |  | -- Other: |  |
| ex | 21069092 | --- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than $1,5 \%$ milkfat, $5 \%$ sucrose or isoglucose, $5 \%$ glucose or starch: |  |
|  |  | ---- Hydrolysates of proteins; autolysates of yeast | Free |
|  | 21069098 | --- Other | EA |
|  | 2202 | Waters, including mineral waters and aerates 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: |  |
|  | 220210 | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured | Free |
|  | 220290 | - Other: |  |
| ex | 22029010 | -- Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404 : |  |
|  |  | --- Containing sugar (sucrose or invert sugar) | Free |
| to | $\begin{aligned} & 22029091 \\ & 22029099 \end{aligned}$ | -- Other | EA |
|  | 2203 | Beer made from malt | Free |
|  | 2205 | Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances | Free |
|  | 2208 | Undenatured ethyl alcohol of and alcoholic stenght by volume of less than $\mathbf{8 0} \% \mathrm{vol}$; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages: |  |
|  | 220890 | - Other: |  |
|  |  | -- Other spirits and other spirituous beverages, in containers holding: <br> --- 21 or less: |  |
| ex | 22089069 | ---- Other spirituous beverages: |  |

----- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)
--- More than 2 1:
---- Other spirituous beverages:
----- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)
Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:

- Other polyhydric alcohols:

291811
291814
291815
291819
-- Mannitol
-- D-glucitol (sorbitol)

Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:

- Formic acid, its salts and esters:
-- Esters of formic acid:
--- Esters of mannitol and esters of sorbitol
- Esters of acetic acid:
-- Other:
--- Other:
--- Esters of mannitol and esters of sorbitol
- Other:
-- Esters of mannitol and esters of sorbitol
Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
-- Other:
--- Other
---- Esters of mannitol and esters of sorbitol
Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:
- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
-- Other:
--- Other
---- Itaconic acid, its salts and esters
Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halongenated, sulphonated, nitrated or nitrosated derivatives:
- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:
-- Lactic acid, its salts and esters
-- Citric acid



|  | -- Other: | Free |
| :---: | :---: | :---: |
| ex 39119099 | --- Adhesives with a basis of resil emulsions |  |
| 3913 | Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewere specified or included, in primary forms: |  |
| 391390 | - Other: |  |
| ex 39139090 | -- Other: |  |
|  | --- Dextran | Free |
|  | --- Other, excluding hardened proteins | Free |

$\left({ }^{1}\right)$ The amounts of the agricultural components (EA), which may be subject to a maximum duty, are set out in the Common Customs Tariff in the form of a specific amount or of a reference to Annex I of the Common Customs Tariff (Regulation (EEC) No 2658/87
of 23 July 1987 as amended).
$\left({ }^{2}\right)$ Entry under this subheading is subject to conditions laid down in the relevant Community provisions.

