COUNCIL DECISION (EU) 2017/861

of 11 May 2017

on the position to be adopted, on behalf of the European Union, within the EEA Joint Committee concerning an amendment to Protocol 3 to the EEA Agreement, concerning products referred to in Article 8(3)(b) of the Agreement

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 114 in conjunction with Article 218(9) thereof,

Having regard to Council Regulation (EC) No 2894/94 of 28 November 1994 concerning arrangements for implementing the Agreement on the European Economic Area [1], and in particular Article 1(3) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) The Agreement on the European Ecoomic Area [2] ('the EEA Agreement') entered into force on 1 January 1994.

(2) Pursuant to Article 98 of the EEA Agreement, the EEA Joint Committee may decide to amend, inter alia, Protocol 3 to the EEA Agreement. That Protocol determines specific trade arrangements for certain agricultural and processed agricultural products between the Contracting Parties.

(3) Article 2(2) of Protocol 3 to the EEA Agreement stipulates that the customs duties set out in the Annexes to Table I of that Protocol can be adapted by the EEA Joint Committee, taking account of mutual concessions. Iceland and the European Union have agreed to eliminate tariffs for certain products listed in Protocol 3 to the EEA Agreement. These concessions will apply only to products originating, respectively, in the European Union and in Iceland, within the meaning of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin.

(4) Protocol 3 to the EEA Agreement should therefore be amended accordingly.

(5) The position of the Union within the EEA Joint Committee should therefore be based on the attached draft decision,

HAS ADOPTED THIS DECISION:

Article 1

The position to be adopted, on behalf of the Union, within the EEA Joint Committee on the proposed amendment to Protocol 3 to the EEA Agreement, concerning products referred to in Article 8(3)(b) of the Agreement, shall be based on the draft decision of the EEA Joint Committee attached to this Decision.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 11 May 2017.

For the Council
The President
R. GALDES

[1] OJ L 305, 30.11.1994, p. 6.
[2] OJ L 1, 3.1.1994, p. 3.

DRAFT

DECISION OF THE EEA JOINT COMMITTEE No …/2017

of …

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 ('the EEA Agreement'), and in particular Article 98 thereof,

Whereas:

(1) Protocol 3 to the EEA Agreement determines specific trade arrangements for certain agricultural and processed agricultural products between the Contracting Parties.

(2) Article 2(2) of Protocol 3 to the EEA Agreement stipulates that the customs duties set out in the Annexes to Table I of Protocol 3 to the EEA Agreement can be adapted by the EEA Joint Committee, taking account of mutual concessions. Iceland and the European Union have agreed to eliminate tariffs for certain products listed in Protocol 3 to the EEA Agreement. These concessions will apply only to products originating in the European Union and in Iceland, respectively, within the meaning of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin.

(3) Protocol 3 to the EEA Agreement should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Protocol 3 to the EEA Agreement shall be amended as follows:

1. In Article 2, the following subparagraph is added at the end of paragraph 1:

   'Products covered by Table I originating in Iceland or the European Union, in accordance with the provisions of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin, shall be subject to the customs duties set out in point 4a of Annex I to Table I and point 1a of Annex II to Table I, respectively.'.

2. Annex I to Table I is amended as set out in Annex I to this Decision.

3. Annex II to Table I is amended as set out in Annex II to this Decision.

Article 2

This Decision shall enter into force on […], provided that all the notifications under Article 103(1) of the EEA Agreement have been made (*), or on the same day as the entry into force of the Agreement in the form of an Exchange of Letters between the European Union and Iceland concerning additional trade preferences in agricultural products ([1]), whichever is the later.

(*) [No constitutional requirements indicated.] [Constitutional requirements indicated.]
([1]) OJ x xxx, xx.xx.xx, p. xx.

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,

For the EEA Joint Committee

The President *The Secretaries to the EEA Joint Committee*

ANNEX I

Annex I to Table I of Protocol 3 to the Agreement is amended as follows:

(1) The following paragraph is added after paragraph (4):

'(4a) The customs duties applicable to the following products originating in Iceland shall be zero:

CN Code	Comments
0710 40 00	
0711 90 30	
ex 1302 20 10	Containing 5 % or more by weight of added sugar
ex 1302 20 90	Containing 5 % or more by weight of added sugar
1517 10 10	
1517 90 10	
1704 10 10	
1704 10 90	
1704 90 10	
1704 90 30	
1704 90 51	
1704 90 55	
1704 90 61	
1704 90 65	
1704 90 71	
1704 90 75	
1704 90 81	
1704 90 99	
1806 10 15	
1806 10 20	
1806 10 30	
1806 10 90	
1806 20 10	
1806 20 30	
1806 20 50	
1806 20 70	
1806 20 80	
1806 20 95	

CN Code	Comments
1806 31 00	
1806 32 10	
1806 32 90	
1806 90 11	
1806 90 19	
1806 90 31	
1806 90 39	
1806 90 50	
1806 90 60	
1806 90 70	
1806 90 90	
1901 10 00	
1901 20 00	
1901 90 11	
1901 90 19	
1901 90 99	
1902 11 00	
1902 19 10	
1902 19 90	
1902 20 10	
1902 20 91	
1902 20 99	
1902 30 10	
1902 30 90	
1902 40 10	
1902 40 90	
1903 00 00	
1904 10 10	
1904 10 30	
1904 10 90	
1904 20 10	
1904 20 91	
1904 20 95	

CN Code	Comments
1904 20 99	
1904 30 00	
1904 90 10	
1904 90 80	
1905 10 00	
1905 20 10	
1905 20 30	
1905 20 90	
1905 31 11	
1905 31 19	
1905 31 30	
1905 31 91	
1905 31 99	
1905 32 05	
1905 32 11	
1905 32 19	
1905 32 91	
1905 32 99	
1905 40 10	
1905 40 90	
1905 90 10	
1905 90 20	
1905 90 30	
1905 90 45	
1905 90 55	
1905 90 60	
1905 90 90	
2001 90 30	
2001 90 40	
2004 10 91	
2004 90 10	
2005 20 10	
2005 80 00	

CN Code	Comments
ex 2006 00 38	Sweet corn (*Zea mays* var. *saccharata*)
ex 2006 00 99	Sweet corn (*Zea mays* var. *saccharata*)
2007 10 10	
2007 10 91	
2007 10 99	
2007 91 10	
2007 91 30	
2007 91 90	
2007 99 10	
2007 99 20	
2007 99 31	
2007 99 33	
2007 99 35	
2007 99 39	
2007 99 50	
2007 99 93	
2007 99 97	
ex 2008 11 91	Roasted
2008 99 85	
2008 99 91	
ex 2101 12 92	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 2101 12 98	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 2101 20 92	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 2101 20 98	Containing by weight 1,5 % or more milk fat, 2,5 % or more milk proteins, 5 % or more sugar or 5 % or more starch'.
2101 30 19	
2101 30 99	
2102 10 31	
2102 10 39	
2102 20 11	
2102 20 19	

CN Code	Comments
2103 20 00	
2103 90 90	
2104 10 00	
2106 10 20	
2106 10 80	
2106 90 20	
2106 90 92	
2202 10 00	
2202 90 10	
2202 90 91	
2202 90 95	
2202 90 99	
2205 10 10	
2205 10 90	
2205 90 10	
2205 90 90	
2207 20 00	
2208 90 91	
2208 90 99	
2209 00 11	
2209 00 19	
2209 00 91	
2209 00 99	
2402 10 00	
2402 20 90	
2402 90 00	
2403 11 00	
2403 19 10	
2403 19 90	
2403 91 00	
2403 99 10	
2905 43 00	
2905 44 11	

CN Code	Comments
2905 44 19	
2905 44 91	
2905 44 99	
3302 10 10	
3302 10 21	
3302 10 29	
3501 10 50	
3501 10 90	
3501 90 10	
3501 90 90	
3505 10 10	
3505 10 50	
3505 10 90	
3505 20 10	
3505 20 30	
3505 20 50	
3505 20 90	
3809 10 10	
3809 10 30	
3809 10 50	
3809 10 90	
3824 60 11	
3824 60 19	
3824 60 91	
3824 60 99	

(2) Paragraph (8) is replaced by the following:

'(8) Tariff codes set out in this Annex refer to those applicable in the European Union on 1 January 2004. However, the tariff codes set out in paragraph (4a) refer to those applicable in the European Union on 1 January 2015. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.'.

ANNEX II

Annex II to Table I of Protocol 3 to the Agreement is amended as follows:

(1) The following paragraph is added after paragraph (1):

'(1a) The customs duties applicable to the following products originating in the European Union shall be zero:

Icelandic Tariff Code	Product description
0501.0000	Human hair, unworked, whether or not washed or scoured; waste of human hair
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
0502.9000	– Other
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
0505.1002	– – Eider down, cleaned
0505.1003	– – Other down
0505.1009	– – Other
0505.9000	– Other
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
0507.1009	– – Other
	– Other
0507.9001	– – Whalebone
0507.9002	– – Bird's claws
0507.9003	– – Sheep horns
0507.9004	– – Bovine horns
0507.9009	– – Other
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
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

Icelandic Tariff Code	Product description
ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:
0710.4000	– Sweet corn
ex 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:
	– Other vegetables; mixtures of vegetables:
0711.9002	– – Sweet corn
ex 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:
	– – Other:
1302.1901	– – – For food preparations
1302.1909	– – – Other
	– Pectic substances, pectinates and pectates:
1302.2001	– – Containing by weight 5 % or more of added sugar
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
1401.2000	– Rattans
1401.9000	– Other
1404	Vegetable products not elsewhere specified or included:
1404.2000	– Cotton linters
	– Other:
1404.9001	– – Teazel-heads
1404.9009	– – Other
ex 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
	– Other:
1517.9002	– – Containing more than 10 % but not more than 15 % by weight of milk fats
1517.9005	– – Edible mixtures of animal or vegetable fats and oils for use as mould release preparations

Icelandic Tariff Code	Product description
ex 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
	– Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:
1702.9004	– – Chemically pure maltose
1704	Sugar confectionery (including white chocolate), not containing cocoa:
1704.1000	– Chewing gum, whether or not sugar-coated
	– Other:
1704.9001	– – Paste of powdered almonds with added sugar, and persipan (imitations of powdered almond paste), in units of 5 kg or more
1704.9002	– – Paste of powdered almonds, with added sugar, and persipan (imitations of powdered almond paste), in units of less than 5 kg
1704.9003	– – Moulded ornamental sugar
1704.9004	– – Liquorice, with sugar and liquorice preparations
1704.9005	– – Sugar bonbons, sweet tablets (lozenges), n.e.s
1704.9006	– – Caramels
1704.9007	– – Preparations of gum Arabic
1704.9008	– – Sugar confectionery not containing gluten nor protein specially prepared for allergy and metabolism disorder
1704.9009	– – Other
1806	Chocolate and other food preparations containing cocoa:
	– Cocoa powder, containing added sugar or other sweetening matter:
1806.1001	– – For the manufacture of beverages
1806.1009	– – Other
	– 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:
1806.2010	– – Paste of nougat in blocks of 5 kg or more
1806.2020	– – Powder for making desserts
	– – 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
1806.2039	– – – Other
	– – 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
1806.2049	– – – Other

Icelandic Tariff Code	Product description
	– – 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
1806.2060	– – – Other preparations, excluding products of heading 1901, containing by weight less than 30 % of fresh milk powder and/or skimmed milk powder
1806.2090	– – – Other
	– Other, in blocks, slabs or bars:
	– – Filled:
1806.3101	– – – Filled chocolate in blocks, slabs or bars
1806.3109	– – – Other
	– – Not filled:
1806.3201	– – – Chocolate composed solely of cocoa paste, sugar and not more than 30 % of cocoa butter, in slabs and bars
1806.3202	– – – Chocolate containing cocoa paste, sugar, cocoa butter and milk powder, in slabs or bars
1806.3203	– – – Imitation chocolate in slabs or bars
1806.3209	– – – Other
	– 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
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
1806.9019	– – – Other
	– – Other:
1806.9021	– – – Powder for making desserts; puddings and soups
1806.9022	– – – Food specially prepared for infants and for dietetic purposes
1806.9023	– – – Easter eggs
1806.9024	– – – Ice-cream sauces and dips
1806.9025	– – – Coated or covered, such as raisins, nuts, 'puffed' cereals, liquorice, caramels and jellies
1806.9026	– – – Chocolate creams (konfekt)
1806.9027	– – – Breakfast cereals
	– – – 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

Icelandic Tariff Code	Product description
1806.9049	– – – – Other
	– – – 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
1806.9059	– – – – Other
	– – – Other:
1806.9091	– – – – Containing added sugar or other sweetening matter
1806.9099	– – – – Other
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder 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 Nos. 0401 to 0404, not containing cocoa or containing cocoa powder in a proportion by weight of less than 5 % calculated on a totally defatted basis, not elsewhere specified or included:
1901.1000	– Preparations for infant use, put up for retail sale
	– 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 crisp bread of heading 1905.1000
1901.2012	– – – For the preparation of gingerbread and the like of heading 1905.2000
1901.2051	– – – For the preparation of sweet biscuits of headings 1905.3110, including cookies
1901.2052	– – – For the preparation of sweet biscuits of headings 1905.3120, including cookies
1901.2053	– – – For the preparation of ginger snaps of heading 1905.3131
1901.2054	– – – For the preparation of waffles and wafers of heading 1905.3201 and 1905.3209 containing added sugar or other sweetening matter
1901.2055	– – – For the preparation of waffles and wafers of heading 1905.3201 and 1905.3209 without added sugar or other sweetening matter
1901.2056	– – – For the preparation of rusks, toasted bread and similar toasted products of heading 1905.4000
1901.2057	– – – For the preparation of bread of heading 1905.9011 with filling based on butter or other dairy products
1901.2058	– – – For the preparation of bread of heading 1905.9019
1901.2059	– – – For the preparation of plain biscuits of headings 1905.9021 and 1905.9029
1901.2061	– – – For the preparation of savoury and salted biscuits of heading 1905.9030
1901.2062	– – – For the preparation of cakes and pastry of headings 1905.9041 and 1905.9049 containing added sugar or other sweetening matter
1901.2063	– – – For the preparation of cakes and pastry of headings 1905.9041 and 1905.9049 without added sugar or other sweetening matter
1901.2064	– – – Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905.9051

Icelandic Tariff Code	Product description
1901.2065	– – – Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059
1901.2066	– – – For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like
1901.2067	– – – For the preparation of products of heading 1905.9091
1901.2068	– – – For the preparation of products of heading 1905.9099
	– – Other:
1901.2071	– – – For the preparation of crispbread of heading 1905.1000
1901.2072	– – – For the preparation of gingerbread and the like of heading 1905.2000
1901.2073	– – – For the preparation of sweet biscuits of headings 1905.3110, including cookies
1901.2074	– – – For the preparation of sweet biscuits of 1905.3120, including cookies
1901.2075	– – – For the preparation of ginger snaps of heading 1905.3131
1901.2076	– – – For the preparation of waffles and wafers of heading 1905.3201 and 1905.3209
1901.2077	– – – For the preparation of rusks, toasted bread and similar toasted products of heading 1905.4000
1901.2078	– – – For the preparation of bread of heading 1905.9011 with filling based on butter or other dairy products
1901.2079	– – – For the preparation of bread of heading 1905.9019
1901.2081	– – – For the preparation of plain biscuits of heading 1905.9021 and 1905.9029
1901.2082	– – – For the preparation of savoury and salted biscuits of heading 1905.9030
1901.2083	– – – For the preparation of cakes and pastry of heading 1905.9041
1901.2084	– – – For the preparation of cakes and pastry of heading 1905.9049
1901.2085	– – – Mixes and doughs, containing meat, for the preparation of pies, including pizza, of heading 1905.9051
1901.2086	– – – Mixes and doughs, containing ingredients other than meat, for the preparation of pizza and the like of heading 1905.9059
1901.2087	– – – For the preparation of snacks, such as flakes, screws, rings, cones, sticks, and the like
1901.2088	– – – For the preparation of products of heading 1905.9091 containing added sugar or other sweetening matter
1901.2089	– – – For the preparation of products of heading 1905.9099
	– 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., added sugar or other sweetening matter, in addition to other minor ingredients and flavouring matter
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.
1901.9031	– – – Other substances for beverages containing added sugar or other sweetening matter

Icelandic Tariff Code	Product description
1901.9039	– – – Other substances for beverages
1901.9091	– – – Containing added sugar or other sweetening matter
1901.9099	– – – Other
ex 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
1902.1900	– – Other
	– 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
1902.2019	– – – Other
	– – Stuffed with preparations of sausages, meat, meat offal or blood or mixtures thereof:
1902.2022	– – – Containing 3 % up to and including 20 % by weight of sausages, meat, meat offal or blood or mixtures thereof
1902.2029	– – – Other
	– – Stuffed with cheese:
1902.2031	– – – Containing more than 3 % by weight of cheese
1902.2039	– – – Other
	– – Stuffed with meat and cheese:
1902.2041	– – – Containing more than 20 % by weight of meat and cheese
1902.2042	– – – Containing a total of 3 % up to and including 20 % by weight of meat and cheese
1902.2049	– – – Other
1902.2050	– – Other
	– Other pasta:
1902.3010	– – With fish, crustaceans, molluscs and other aquatic invertebrates
	– – With sausages, meat, meat offal or blood or mixtures thereof:
1902.3021	– – – In a proportion of 3 % up to and including 20 % by weight
1902.3029	– – – Other
	– – With cheese:
1902.3031	– – – In a proportion exceeding 3 % by weight
1902.3039	– – – Other
	– – With meat and cheese:
1902.3041	– – – In a proportion of 3 % up to and including 20 % by weight, total
1902.3049	– – – Other
1902.3050	– – Other

Icelandic Tariff Code	Product description
	– Couscous:
1902.4010	– – With fish, crustaceans, molluscs and other aquatic invertebrates
	– – With sausages, meat, meat offal or blood or mixtures thereof:
1902.4021	– – – In a proportion of 3 % up to and including 20 % by weight
1902.4029	– – – Other
1902.4030	– – Other
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 kg or less
1903.0009	– Other
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
1904.1003	– – Breakfast cereals containing more than 10 % of added sugar
1904.1004	– – Other breakfast cereals
1904.1009	– – Other
	– Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:
1904.2001	– – Based on swelled cereals or roasted cereals or products of cereals
1904.2009	– – Other
	– Bulgur wheat:
1904.3001	– – Containing meat in a proportion of 3 % up to and including 20 % by weight
1904.3009	– – Other
	– Other:
1904.9001	– – Containing meat in a proportion of 3 % up to and including 20 % by weight
1904.9009	– – Containing meat in a proportion of 3 % up to and including 20 % by weight
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
1905.2000	– Gingerbread and the like
	– Sweet biscuits; waffles and wafers:
	– – Sweet biscuits:
1905.3110	– – – Coated or covered with chocolate or with fondants containing cocoa
1905.3120	– – – Not containing gluten nor protein specially prepared for allergy- and metabolism disorder

Icelandic Tariff Code	Product description
	– – – Other:
1905.3131	– – – – Ginger snaps
1905.3132	– – – – Sweet biscuits and cookies, containing less than 20 % of sugar
1905.3139	– – – – Other sweet biscuits and cookies
	– – Waffles and wafers:
1905.3201	– – – Coated or covered with chocolate or with fondants containing cocoa
1905.3209	– – – Other
1905.4000	– Rusks, toasted bread and similar toasted products
	– Other:
	– – Bread:
1905.9011	– – – With a filling consisting essentially of butter or other dairy products (for example, garlic butter)
1905.9019	– – – Other
	– – Plain biscuits:
1905.9021	– – – Not containing gluten nor protein specially prepared for allergy- and metabolism disorder
1905.9029	– – – Other
1905.9030	– – Savoury and salted biscuits
	– – Cakes and pastry:
1905.9041	– – – Not containing gluten nor protein specially prepared for allergy- and metabolism disorder
1905.9049	– – – Other
	– – Pies, including pizza:
1905.9051	– – – Containing meat
1905.9059	– – – Other
1905.9060	– – Snacks, such as flakes, screws, rings, cones, sticks, and the like
	– – Other
1905.9091	– – – Containing added sugar or other sweetening matter
1905.9099	– – – Other
ex 2001	Vegetable, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:
	– Other:
2001.9001	– – Sweet corn (*Zea mays* var. *saccharata*)
2001.9002	– – Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch
ex 2001.9009	– – others containing palm hearts

Icelandic Tariff Code	Product description
ex 2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen:
	– Potatoes:
2004.1001	– – Flour, meal or flakes
	– Other vegetables and mixtures of vegetables:
2004.9001	– – Sweet corn (*Zea mays* var. *saccharata*)
ex 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen:
	– Potatoes:
2005.2001	– – Flour, meal or flakes
2005.8000	– Sweet corn (*Zea mays* var. *saccharata*)
ex 2006	Fruit, nuts, fruit-peel other parts of plants, preserved by sugar (drained, glacé or crystallised)
	– Frozen vegetables:
2006.0011	– – Sweet corn (*Zea mays* var. *saccharata*)
	– Other vegetables:
2006.0021	– – Sweet corn (*Zea mays* var. *saccharata*)
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
	– Other:
2007.9100	– – Citrus fruit
2007.9900	– – Other
ex 2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:
	– Nuts, ground-nuts and other seeds, whether or not mixed together:
	– – Ground-nuts:
2008.1101	– – – Peanut butter
ex 2008.1109	– – – Other, roasted
	– Other, including mixtures other than those of subheading 2008.19:
2008.9100	– – Palm hearts
	– – Other:
2008.9902	– – – Maize (corn), other than sweet corn (*Zea mays* var. *saccharata*)

Icelandic Tariff Code	Product description
ex 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:
	– – Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:
2101.1201	– – – Containing by weight 1,5 % or more of milkfat, 2,5 % or more of milk protein, 5 % or more of sugar or 5 % or more of starch
	– Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:
2101.2001	– – Containing by weight 1,5 % or more of milkfat, 2,5 % or more of milk protein, 5 % or more of sugar or 5 % or more of starch
	– Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:
2101.3001	– – Other roasted coffee substitutes, excluded roasted chicory, extracts, essences and concentrates of other roasted coffee substitutes, excluded roasted chicory
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
2102.1009	– – Other
	– Inactive yeasts; other single-cell micro-organisms, dead:
2102.2001	– – Inactive yeasts
2102.2002	– – Dead, single-cell algae
2102.2003	– – For use in animal fodder
2102.2009	– – Other
	– Prepared baking powders:
2102.3001	– – In retail packings of 5 kg or less
2102.3009	– – Other
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:
2103.2000	– Tomato ketchup and other tomato sauces
	– Mustard flour and meal and prepared mustard:
2103.3001	– – Prepared mustard containing 5 % or more by weight of added sugar
	– Other:
2103.9010	– – Prepared vegetable sauces with a basis of flour, meal, starch or malt extract

Icelandic Tariff Code	Product description
2103.9020	– – Mayonnaise
2103.9030	– – Sauces of oil n.e.s. (for example rémoulades sauces)
	– – Containing meat:
2103.9051	– – – In a proportion exceeding 20 % by weight
2103.9052	– – – In a proportion of 3 % up to and including 20 % by weight
2103.9059	– – – Other
	– – Other:
2103.9091	– – – Containing added sugar or other sweetening matter
2103.9099	– – – Other
2104	Soups and broths and preparations therefor; 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
2104.1002	– – Other soup powder in packings of 5 kg or more
2104.1003	– – Canned fish soups
	– – Other soups:
2104.1011	– – – Containing meat in a proportion exceeding 20 % by weight
2104.1012	– – – Containing meat in a proportion of 3 % up to and including 20 % by weight
2104.1019	– – – Other
	– – Other:
2104.1021	– – – Containing meat in a proportion exceeding 20 % by weight
2104.1022	– – – Containing meat in a proportion of 3 % up to and including 20 % by weight
2104.1029	– – – Other
	– Homogenised composite food preparations:
2104.2001	– – – Containing meat in a proportion exceeding 20 % by weight
2104.2002	– – – Containing meat in a proportion of 3 % up to and including 20 % by weight
2104.2003	– – Containing, fish, crustaceans molluscs or other aquatic invertebrates
2104.2009	– – – Other
ex 2106	Food preparations not elsewhere specified or included:
2106.1000	– Protein concentrates and textured protein substances
	– 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
2106.9012	– – – Other in other containers containing added sugar or other sweetening matters
2106.9013	– – – Other in other containers
	– – Preparations for making beverages:
2106.9023	– – – Mixtures of plants or parts of plants, whether or not mixed with extracts from plants, for the preparations of plant broths

Icelandic Tariff Code	Product description
2106.9024	– – – Specially prepared as infant food or for dietetic purposes
2106.9025	– – – Prepared substances for beverages, containing proteins and/or other nutritive elements, also vitamins, minerals, vegetable fibres, polyunsaturated fatty acids and flavouring matter
2106.9026	– – – Prepared substances for beverages, of ginseng extract mixed with other ingredients, for example glucose or lactose
2106.9027	– – – Non-alcoholic preparations (concentrated extracts) without sugar or other sweetening matter
2106.9028	– – – Non-alcoholic preparations (concentrated extracts) containing added sugar
2106.9029	– – – Non-alcoholic preparations (concentrated extracts) containing added sweetening matter
	– – – 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
2106.9032	– – – – Of an alcoholic strength by volume of more than 2,25 % up to and including 15 % vol
2106.9033	– – – – Of an alcoholic strength by volume of more than 15 % up to and including 22 % vol
2106.9034	– – – – Of an alcoholic strength by volume more than 22 % up to and including 32 % vol
2106.9035	– – – – Of an alcoholic strength by volume more than 32 % up to and including 40 % vol
2106.9036	– – – – Of an alcoholic strength by volume more than 40 % up to and including 50 % vol
2106.9037	– – – – Of an alcoholic strength by volume more than 50 % up to and including 60 % vol
2106.9038	– – – – Other
2106.9039	– – – Other
	– – Powder for making desserts:
2106.9041	– – – In retail packings of 5 kg or less, containing milk powder, egg white or egg yolks
2106.9042	– – – In retail packings of 5 kg or less, not containing milk powder, egg white or egg yolks
2106.9048	– – – Other, containing milk powder, egg white or egg yolks
2106.9049	– – – Other, not containing milk powder, egg white or egg yolks
2106.9051	– – Mixtures of chemical substances and food, such as saccharin and lactose used as sweetening matter
2106.9062	– – Fruit soups and porridge
2106.9064	– – Containing meat in a proportion of 3 % up to and including 20 % by weight
2106.9065	– – Fish liver oil capsules and other vitamins, n.e.s.
2106.9066	– – Food supplements, n.e.s.
2106.9067	– – Vegetarian cream
2106.9068	– – Vegetarian cheese

Icelandic Tariff Code	Product description
	– – Candy, containing neither sugar nor cocoa:
2106.9071	– – – Chewing gum
2106.9072	– – – Other
2106.9079	– – Other
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
2202.1012	– – – In disposable packings of aluminium
2202.1013	– – – In disposable packings of glass for more than 500 ml
2202.1014	– – – In disposable packings of glass for 500 ml or less
2202.1015	– – – In disposable packings of plastic, coloured
2202.1016	– – – In disposable packings of plastic, uncoloured
2202.1019	– – – Other
	– – Carbonated beverages containing added sugar or sweetening matter:
2202.1031	– – – In disposable packings of steel
2202.1032	– – – In disposable packings of aluminium
2202.1033	– – – In disposable packings of glass for more than 500 ml
2202.1034	– – – In disposable packings of glass for 500 ml or less
2202.1035	– – – In disposable packings of plastic, coloured
2202.1036	– – – In disposable packings of plastic, uncoloured
2202.1039	– – – Other
	– – Specially prepared as infant food or for dietetic purposes:
2202.1041	– – – In packings of paperboard
2202.1042	– – – In disposable packings of steel
2202.1043	– – – In disposable packings of aluminium
2202.1044	– – – In disposable packings of glass for more than 500 ml
2202.1045	– – – In disposable packings of glass for 500 ml or less
2202.1046	– – – In disposable packings of plastic, coloured
2202.1047	– – – In disposable packings of plastic, uncoloured
2202.1049	– – – Other
	– – Other:
2202.1091	– – – In packings of paperboard
2202.1092	– – – In disposable packings of steel
2202.1093	– – – In disposable packings of aluminium

Icelandic Tariff Code	Product description
2202.1094	– – – In disposable packings of glass for more than 500 ml
2202.1095	– – – In disposable packings of glass for 500 ml or less
2202.1096	– – – In disposable packings of plastic, coloured
2202.1097	– – – In disposable packings of plastic, uncoloured
2202.1099	– – – Other
	– 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
2202.9012	– – – In disposable packings of steel
2202.9013	– – – In disposable packings of aluminium
2202.9014	– – – In disposable packings of glass for more than 500 ml
2202.9015	– – – In disposable packings of glass for 500 ml or less
2202.9016	– – – In disposable packings of plastic, coloured
2202.9017	– – – In disposable packings of plastic, uncoloured
2202.9019	– – – Other
	– – Specially prepared as infant food or for dietetic purposes:
2202.9021	– – – In packings of paperboard
2202.9022	– – – In disposable packings of steel
2202.9023	– – – In disposable packings of aluminium
2202.9024	– – – In disposable packings of glass for more than 500 ml
2202.9025	– – – In disposable packings of glass for 500 ml or less
2202.9026	– – – In disposable packings of plastic, coloured
2202.9027	– – – In disposable packings of plastic, uncoloured
2202.9029	– – – Other
	– – Beverages of soya beans:
2202.9031	– – – In packings of paperboard
2202.9032	– – – In disposable packings of steel
2202.9033	– – – In disposable packings of aluminium
2202.9034	– – – In disposable packings of glass for more than 500 ml
2202.9035	– – – In disposable packings of glass for 500 ml or less
2202.9036	– – – In disposable packings of plastic, coloured
2202.9037	– – – In disposable packings of plastic, uncoloured
2202.9039	– – – Other
	– – Beverages of rice and/or almonds:
2202.9041	– – – In packings of paperboard
2202.9042	– – – In disposable packings of steel
2202.9043	– – – In disposable packings of aluminium
2202.9044	– – – In disposable packings of glass for more than 500 ml

Icelandic Tariff Code	Product description
2202.9045	– – – In disposable packings of glass for 500 ml or less
2202.9046	– – – In disposable packings of plastic, coloured
2202.9047	– – – In disposable packings of plastic, uncoloured
2202.9049	– – – Other
	– – Other:
2202.9091	– – – In packings of paperboard
2202.9092	– – – In disposable packings of steel
2202.9093	– – – In disposable packings of aluminium
2202.9094	– – – In disposable packings of glass for more than 500 ml
2202.9095	– – – In disposable packings of glass for 500 ml or less
2202.9096	– – – In disposable packings of plastic, coloured
2202.9097	– – – In disposable packings of plastic, uncoloured
2202.9099	– – – Other
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
2203.0012	– – In disposable packings of aluminium
2203.0013	– – In disposable packings of glass for more than 500 ml
2203.0014	– – In disposable packings of glass for 500 ml or less
2203.0015	– – In disposable packings of plastic, coloured
2203.0016	– – In disposable packings of plastic, uncoloured
2203.0019	– – Other
	– Other:
2203.0091	– – In disposable packings of steel
2203.0092	– – In disposable packings of aluminium
2203.0093	– – In disposable packings of glass for more than 500 ml
2203.0094	– – In disposable packings of glass for 500 ml or less
2203.0095	– – In disposable packings of plastic, coloured
2203.0096	– – In disposable packings of plastic, uncoloured
2203.0099	– – Other
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
2205.1012	– – – In disposable packings of aluminium
2205.1013	– – – In disposable packings of glass for more than 500 ml

Icelandic Tariff Code	Product description
2205.1014	– – – In disposable packings of glass for 500 ml or less
2205.1015	– – – In disposable packings of plastic, coloured
2205.1016	– – – In disposable packings of plastic, uncoloured
2205.1019	– – – Other
	– – 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
2205.1022	– – – In disposable packings of aluminium
2205.1023	– – – In disposable packings of glass for more than 500 ml
2205.1024	– – – In disposable packings of glass for 500 ml or less
2205.1025	– – – In disposable packings of plastic, coloured
2205.1026	– – – In disposable packings of plastic, uncoloured
2205.1029	– – – Other
	– – Other:
2205.1091	– – – In disposable packings of steel
2205.1092	– – – In disposable packings of aluminium
2205.1093	– – – In disposable packings of glass for more than 500 ml
2205.1094	– – – In disposable packings of glass for 500 ml or less
2205.1095	– – – In disposable packings of plastic, coloured
2205.1096	– – – In disposable packings of plastic, uncoloured
2205.1099	– – – Other
	– 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
2205.9012	– – – In disposable packings of aluminium
2205.9013	– – – In disposable packings of glass
2205.9015	– – – In disposable packings of plastic, coloured
2205.9016	– – – In disposable packings of plastic, uncoloured
2205.9019	– – – Other
	– – 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
2205.9022	– – – In disposable packings of aluminium
2205.9023	– – – In disposable packings of glass for more than 500 ml
2205.9025	– – – In disposable packings of plastic, coloured
2205.9026	– – – In disposable packings of plastic, uncoloured
2205.9029	– – – Other

Icelandic Tariff Code	Product description
	– – Other:
2205.9091	– – – In disposable packings of steel
2205.9092	– – – In disposable packings of aluminium
2205.9093	– – – In disposable packings of glass for more than 500 ml
2205.9095	– – – In disposable packings of plastic, coloured
2205.9096	– – – In disposable packings of plastic, uncoloured
2205.9099	– – – Other
ex 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
ex 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:
	– Rum and other spirits obtained by distilling fermented sugar-cane products:
2208.4011	– – In disposable packings of steel
2208.4012	– – In disposable packings of aluminium
2208.4013	– – In disposable packings of glass for more than 500 ml
2208.4014	– – In disposable packings of glass for 500 ml or less
2208.4015	– – In disposable packings of plastic, coloured
2208.4016	– – In disposable packings of plastic, uncoloured
2208.4019	– – Other
	– Gin and Geneva:
	– – Gin:
2208.5031	– – – In disposable packings of steel
2208.5032	– – – In disposable packings of aluminium
2208.5033	– – – In disposable packings of glass for more than 500 ml
2208.5034	– – – In disposable packings of glass for 500 ml or less
2208.5035	– – – In disposable packings of plastic, coloured
2208.5036	– – – In disposable packings of plastic, uncoloured
2208.5039	– – – Other
	– – Geneva:
2208.5041	– – – In disposable packings of steel
2208.5042	– – – In disposable packings of aluminium
2208.5043	– – – In disposable packings of glass for more than 500 ml
2208.5044	– – – In disposable packings of glass for 500 ml or less
2208.5045	– – – In disposable packings of plastic, coloured
2208.5046	– – – In disposable packings of plastic, uncoloured
2208.5049	– – – Other

Icelandic Tariff Code	Product description
	– Vodka:
2208.6011	– – In disposable packings of steel
2208.6012	– – In disposable packings of aluminium
2208.6013	– – In disposable packings of glass for more than 500 ml
2208.6014	– – In disposable packings of glass for 500 ml or less
2208.6015	– – In disposable packings of plastic, coloured
2208.6016	– – In disposable packings of plastic, uncoloured
2208.6019	– – Other
	– 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
2208.7022	– – – In disposable packings of aluminium
2208.7023	– – – In disposable packings of glass for more than 500 ml
2208.7024	– – – In disposable packings of glass for 500 ml or less
2208.7025	– – – In disposable packings of plastic, coloured
2208.7026	– – – In disposable packings of plastic, uncoloured
2208.7029	– – – Other
	– – Other:
2208.7081	– – – In disposable packings of steel
2208.7082	– – – In disposable packings of aluminium
2208.7083	– – – In disposable packings of glass for more than 500 ml
2208.7084	– – – In disposable packings of glass for 500 ml or less
2208.7085	– – – In disposable packings of plastic, coloured
2208.7086	– – – In disposable packings of plastic, uncoloured
2208.7089	– – – Other
	– Other:
	– – Aqua vitae (brennivín):
2208.9021	– – – In disposable packings of steel
2208.9022	– – – In disposable packings of aluminium
2208.9023	– – – In disposable packings of glass for more than 500 ml
2208.9024	– – – In disposable packings of glass for 500 ml or less
2208.9025	– – – In disposable packings of plastic, coloured
2208.9026	– – – In disposable packings of plastic, uncoloured
2208.9029	– – – Other
	– – Aquavit:
2208.9031	– – – In disposable packings of steel
2208.9032	– – – In disposable packings of aluminium

Icelandic Tariff Code	Product description
2208.9033	– – – In disposable packings of glass for more than 500 ml
2208.9034	– – – In disposable packings of glass for 500 ml or less
2208.9035	– – – In disposable packings of plastic, coloured
2208.9036	– – – In disposable packings of plastic, uncoloured
2208.9039	– – – Other
2209.0000	Vinegar and substitutes for vinegar obtained from acetic acid
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 travellers, crew members and others for personal use, or is sent to the country without being professional importation
2402.1009	– – Other
	– Cigarettes containing tobacco:
2402.2001	– – Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2402.2009	– – Other
	– Other:
	– – Cigars, cheroots and cigarillos of tobacco substitutes:
2402.9011	– – – Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2402.9019	– – – Other
	– – Other:
2402.9091	– – – Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2402.9099	– – – Other
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 travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.1109	– – – Other

Icelandic Tariff Code	Product description
	– – Other:
2403.1901	– – – Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.1909	– – – Other
	– – 'Homogenised' or 'reconstituted' tobacco:
2403.9101	– – – Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.9109	– – – Other
	– – Other:
	– – – Snuff containing *solutio ammoniae*:
2403.9911	– – – – Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.9919	– – – – Other
	– – – Other snuff:
2403.9921	– – – – Brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.9929	– – – – Other
	– – – Other:
2403.9992	– – – – Imitation tobacco snuff
2403.9993	– – – – Imitation tobacco for oral use
2403.9994	– – – – Other, brought to the country by travellers, crew members and others for personal use, or is sent to the country without being professional importation
2403.9999	– – – – Other'.

(2) Paragraph (2) is replaced by the following:

'(2) Tariff codes set out in Paragraph (1) refer to those applicable in Iceland on 1 July 2001. Tariff codes set out in paragraph (1a) refer to those applicable in Iceland on 1 January 2015. The terms of this Annex will not be affected by any changes that may be made in the tariff nomenclature.'.