

## **ANNEX II**

REFERRED TO IN PARAGRAPH 1(b) OF ARTICLE 2.1

**PROCESSED AGRICULTURAL PRODUCTS**

## ANNEX II

### REFERRED TO IN PARAGRAPH 1(b) OF ARTICLE 2.1 PROCESSED AGRICULTURAL PRODUCTS

#### Article 1

##### *Price Compensation Measures*

1. In order to take account of differences in the cost of the agricultural raw materials incorporated into the products referred to in Article 2, the Agreement does not preclude:

- (a) the levying, upon import, of a duty; and
- (b) the application of measures adopted upon export.

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

#### Article 2

##### *Tariff Concessions EFTA*

Taking into account the provisions laid down in Article 1 the EFTA States shall accord for products listed in Table 1, originating in Ukraine, treatment no less favourable than that accorded to the European Union.

#### Article 3

##### *Tariff Concessions Ukraine*

For products listed in Table 2, originating in an EFTA State, Ukraine shall accord treatment as specified in that Table, but no less favourable than that accorded to the European Union.

#### Article 4

##### *Notification*

1. The EFTA States shall notify Ukraine at an early stage, before their entry into force, of all measures applied under Article 1.

2. Ukraine and the EFTA States shall inform each other of all changes in treatment accorded to the European Union.

Article 5

*Consultations*

The EFTA States and Ukraine shall periodically review the development of their trade in products covered by this Annex. In light of these reviews and taking into account the arrangements between the Parties and the European Union and in the WTO, the EFTA States and Ukraine shall agree on possible changes to the product coverage of this Annex, as well as on a possible development of the measures applied under Article 1.

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TABLE 1 TO ANNEX II  
EFTA'S TARIFF CONCESSIONS

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
<b>04.03</b>	<b>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.</b>			
ex 0403.10	- Yogurt:			
	-- Flavoured or containing added fruit, nuts or cocoa	*	*	*
ex 0403.90	- Other:			
	-- Flavoured or containing added fruit, nuts or cocoa	*	*	*
<b>05.01</b>	<b>Human hair, unworked, whether or not washed or scoured; waste of human hair.</b>	FREE	FREE	FREE
<b>05.02</b>	<b>Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.</b>	FREE	FREE	FREE
<b>05.05</b>	<b>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.</b>	FREE	FREE	FREE <sup>1)</sup>
<b>05.07</b>	<b>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.</b>	FREE	FREE	FREE
<b>05.08</b>	<b>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.</b>	FREE	FREE	FREE <sup>1)</sup>
<b>05.10</b>	<b>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.</b>	FREE	FREE	FREE
<b>07.10</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen.</b>			
0710.40	- Sweet corn	FREE	FREE <sup>1)</sup>	FREE

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
<b>07.11</b>	<b>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.</b>			
ex 0711.90	- Other vegetables; mixtures of vegetables: -- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	FREE <sup>1)</sup>	FREE
<b>09.01</b>	<b>Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.</b>	FREE	FREE	FREE <sup>1)</sup>
<b>09.02</b>	<b>Tea, whether or not flavoured.</b>	FREE	FREE	FREE
<b>13.02</b>	<b>Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.</b>			
	- Vegetable saps and extracts:			
1302.12	-- Of liquorice	FREE	FREE	FREE
1302.13	-- Of hops	FREE	FREE	FREE
ex 1302.19	-- Other:			
	--- Of pyrethrum or of the roots of plants containing rotenone	FREE	FREE	FREE
	--- Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations	FREE	FREE	FREE
	--- Medicinal, other than intermixtures of vegetable extracts for the manufacture of beverages or of food preparations or of vanilla oleoresin	FREE	FREE	FREE
1302.20	- Pectic substances, pectinates and pectates - Mucilages and thickeners, whether or not modified, derived from vegetable products:	FREE	FREE	FREE
1302.31	-- Agar-agar	FREE	FREE	FREE
1302.32	-- Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	FREE	FREE	FREE
1302.39	-- Other	FREE	FREE	FREE
<b>14.01</b>	<b>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).</b>	FREE	FREE	FREE

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
14.04	<b>Vegetable products not elsewhere specified or included.</b>	FREE	FREE	FREE <sup>1)</sup>
15.16	<b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.</b>			
ex 1516.20	- <b>Vegetable fats and oils and their fractions:</b> -- Hydrogenated castor oil, so called "opal-wax"	FREE	FREE	FREE
15.17	<b>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.</b>			
ex 1517.10	- Margarine, excluding liquid margarine: -- Containing more than 10% but not more than 15% by weight of milk fats	*	*	*
ex 1517.90	- Other: -- Containing more than 10% but not more than 15% by weight of milk fats -- Edible mixtures or preparations of a kind used as mould release preparations n.e.s.i	*  FREE	(*  FREE	*  FREE
15.18	<b>Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.</b>			
ex 1518.00	Linnoxyn	FREE	FREE	FREE
15.20	<b>Glycerol, crude; glycerol waters and glycerol lyes.</b>	FREE	FREE <sup>1)</sup>	FREE
15.21	<b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.</b>	FREE	FREE	FREE
15.22	<b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.</b>	FREE	FREE <sup>1)</sup>	FREE
17.02	<b>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.</b>			
1702.50	- Chemically pure fructose,	FREE	FREE <sup>1)</sup>	FREE

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
ex 1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	-- Chemically pure maltose	FREE	FREE <sup>1)</sup>	FREE <sup>1)</sup>
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>	FREE	*	*
<b>18.03</b>	<b>Cocoa paste, whether or not defatted.</b>	FREE	FREE	FREE
<b>18.04</b>	<b>Cocoa butter, fat and oil.</b>	FREE	FREE	FREE
<b>18.05</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	FREE	FREE	FREE
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa.</b>			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	FREE	FREE	*
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	(*)	*	*
	- Other, in blocks, slabs or bars:			
1806.31	-- Filled	*	*	*
1806.32	-- Not filled	(*)	*	*
1806.90	- Other	(*)	*	*
<b>19.01</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>			
1901.10	- Preparations for infant use, put up for retail sale	FREE	*	*
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	(*)	*	*
1901.90	- Other	FREE	(*)	(*)
<b>19.02</b>	<b>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.</b>			

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902.11	-- Containing eggs	*	*	*
1902.19	-- Other	FREE	*	*
ex 1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
	-- Other than products containing more than 20% by weight of sausage, meat, meat offal or blood, or any combination thereof	(*)	*	*
1902.30	- Other pasta	(*)	*	*
1902.40	- Couscous	(*)	*	*
<b>19.03</b>	<b>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	FREE	*	FREE
<b>19.04</b>	<b>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.</b>			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	FREE	FREE <sup>1)</sup>	*
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	FREE	*	*
1904.30	- Bulgur wheat	(*)	*	*
1904.90	- Other	(*)	(*)	*
<b>19.05</b>	<b>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.</b>			
1905.10	- Crispbread	FREE	*	*
1905.20	- Gingerbread and the like	*	*	*
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits	*	*	*
1905.32	-- Waffles and wafers	*	*	*
1905.40	- Rusks, toasted bread and similar toasted products	*	*	*

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
1905.90	- Other	(*)	*	(*) <sup>1)</sup>
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>			
ex 2001.90	- Other:			
	-- Sweet corn ( <i>Zea mays var. saccharata</i> ); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	FREE	(*)	FREE
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>			
2002.90	- Other	FREE	FREE	FREE
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>			
ex 2004.10	- Potatoes:			
	-- Edible preparations composed of flour, meal or flakes based on potatoes	FREE	*	*
ex 2004.90	- Other vegetables and mixtures of vegetables:			
	-- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	FREE <sup>1)</sup>	FREE
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>			
ex 2005.20	- Potatoes:			
	-- Edible preparations composed of flour, meal or flakes based on potatoes	FREE	*	*
2005.80	- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	FREE <sup>1)</sup>	FREE
<b>20.06</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>			
ex 2006.00	- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	*	FREE
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>			
2007.10	- Homogenised preparations	FREE	*	*
	- Other:			
2007.91	-- Citrus fruit	FREE	FREE	(*)

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
2007.99	-- Other	FREE	(*)	(*)
<b>20.08</b>	<b>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.</b>			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
ex 2008.11	-- Ground-nuts:			
	--- Peanut butter	FREE	FREE	*
	--- Ground nuts, roasted	FREE	*	FREE
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	FREE	FREE <sup>1)</sup>	FREE
ex 2008.99	-- Other:			
	--- Maize (corn) other than sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	*	FREE
<b>21.01</b>	<b>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.</b>			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :			
2101.11	-- Extracts, essences and concentrates	FREE	FREE	FREE
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	FREE	FREE	*
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	FREE	FREE	*
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	FREE	FREE	FREE
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>			
2102.10	- Active yeasts	FREE	FREE	FREE <sup>2)</sup>
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	FREE <sup>1)</sup>	FREE <sup>1)</sup>

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
2102.30	- Prepared baking powders	FREE	FREE	FREE
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>			
2103.10	- Soya sauce	FREE	FREE	FREE
2103.20	- Tomato ketchup and other tomato sauces	FREE	(*)	FREE
2103.30	- Mustard flour and meal and prepared mustard	FREE	FREE	FREE <sup>1)</sup>
2103.90	- Other	(*)	(*)	FREE
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>	*	(*)	(*)
<b>21.05</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	Excluded	(*)	*
<b>21.06</b>	<b>Food preparations not elsewhere specified or included.</b>			
2106.10	- Protein concentrates and textured protein substances	FREE	*	(*)
ex 2106.90	- Other:			
	-- Other than flavoured or coloured sugar syrups	Excluded	(*)	(*)
<b>22.01</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	FREE	FREE	FREE
<b>22.02</b>	<b>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.</b>			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	FREE	FREE	FREE
2202.90	- Other	(*)	(*)	*
<b>22.03</b>	<b>Beer made from malt.</b>	FREE	FREE	FREE
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>	FREE	FREE	FREE
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>			
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	FREE	FREE	FREE

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.</b>			
2208.20	- Spirits obtained by distilling grape wine or grape marc	FREE	FREE	FREE
2208.30	- Whiskies	FREE	FREE	FREE
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	FREE	FREE	FREE
2208.50	- Gin and Geneva	FREE	FREE	FREE
2208.60	- Vodka	FREE	FREE	FREE
2208.70	- Liqueurs and cordials	FREE	FREE	FREE
2208.90	- Other	FREE	FREE	*
<b>22.09</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	FREE	FREE	FREE

\* = Duty in accordance with Article 1 and 3 of this Annex.

FREE = No customs duty in accordance with Article 8 of the Agreement.

(\*) = Contains also tariff lines which are "free".

1) = Products for feed purposes: Norway: Partial concessions. Switzerland: No concessions.

2) = Concessions not granted for baker's yeast and for products for feed purposes.

TABLE 2 TO ANNEX II  
UKRAINE'S TARIFF CONCESSIONS

1. Customs duties on imports into Ukraine on products originating in an EFTA State and listed in Table 2 under category "0" shall be abolished on 1 January 2012.
2. Customs duties on imports into Ukraine on products originating in an EFTA State and listed in Table 2 under category "3" shall be gradually eliminated in accordance with the following schedule:
  - on 1 January 2012 to 75% of the basic duty,
  - on 1 January 2013 to 50% of the basic duty,
  - on 1 January 2014 to 25% of the basic duty,
  - on 1 January 2015, the remaining duties shall be abolished.
3. Customs duties on imports into Ukraine on products originating in an EFTA State and listed in Table 2 under category "5" shall be gradually eliminated in accordance with the following schedule:
  - on 1 January 2012 to 83% of the basic duty,
  - on 1 January 2013 to 67% of the basic duty,
  - on 1 January 2014 to 50% of the basic duty,
  - on 1 January 2015 to 34% of the basic duty,
  - on 1 January 2016 to 17% of the basic duty,
  - on 1 January 2017, the remaining duties shall be abolished.
4. Customs duties on imports into Ukraine on products originating in an EFTA State and listed in Table 2 under category "7" shall be gradually eliminated in accordance with the following schedule:
  - on 1 January 2012 to 87% of the basic duty,
  - on 1 January 2013 to 75% of the basic duty,
  - on 1 January 2014 to 62% of the basic duty,
  - on 1 January 2015 to 50% of the basic duty,
  - on 1 January 2016 to 37% of the basic duty,
  - on 1 January 2017 to 25% of the basic duty,
  - on 1 January 2018 to 12% of the basic duty,
  - on 1 January 2019, the remaining duties shall be abolished.
5. Customs duties on imports into Ukraine of products originating in an EFTA State and listed in Table 2 under category "OT" shall be reviewed in the Joint Committee in accordance with Articles 3 and 5 of this Annex.

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
0403105100	---- Not exceeding 1.5%	10	10	7
0403105300	---- Exceeding 1.5% but not exceeding 27%	10	10	7
0403105900	---- Exceeding 27%	10	10	7
0403109100	---- Not exceeding 3%	10	10	7
0403109300	---- Exceeding 3% but not exceeding 6%	10	10	7
0403109900	---- Exceeding 6%	10	10	7
0403907100	---- Not exceeding 1.5%	10	10	7
0403907300	---- Exceeding 1.5% but not exceeding 27%	10	10	7
0403907900	---- Exceeding 27%	10	10	7
0403909100	---- Not exceeding 3%	10	10	7
0403909300	---- Exceeding 3% but not exceeding 6%	10	10	7
0403909900	---- Exceeding 6%	10	10	7
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair	20	20	7
0502100000	- Pigs', hogs' or boars' bristles and hair and waste thereof	20	20	7
0502900000	- Other	20	20	7
0505101000	-- Raw	20	20	7
0505109000	-- Other	20	20	7
0505900000	- Other	20	20	7
0507100000	- Ivory; ivory powder and waste	20	20	5
0507900000	- Other	20	20	5
0508000000	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	20	20	5
0510000000	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	20	0	0
0710400000	- Sweet corn	20	20	5
0711903000	--- Sweet corn	20	5	5
0901110010	--- For industrial processing	0	0	0
0901110090	--- Other	0	0	0
0901120000	-- Decaffeinated	0	0	0
0901210000	-- Not decaffeinated	5	5	5
0901220000	-- Decaffeinated	5	5	5
0901901000	-- Coffee husks and skins	0	0	0
0901909000	-- Coffee substitutes containing coffee	20	20	5
0902100010	-- At disposable filter packs	10	10	5
0902100090	-- Other	10	10	5
0902200010	-- In immediate packings of a content exceeding 10 kg	0	0	0
0902200090	-- Other	10	10	5
0902300010	-- At disposable filter packs	10	10	5
0902300090	-- Other	10	10	5

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
0902400010	-- Tea in immediate packing of a content exceeding 10 kg	0	0	0
0902400090	-- Other	10	10	5
1302120000	-- Of Liquorice	20	0	0
1302130000	-- Of hops	20	10	5
1302190500	--- Vanilla oleoresin	20	0	0
1302198000	--- Other:	20	0	0
1302201000	-- Dry	0	0	0
1302209000	-- Other	0	0	0
1302310000	-- Agar-agar	20	0	0
1302321000	--- Of locust beans or locust bean seeds	20	0	0
1302329000	--- Of guar seeds	20	0	0
1302390000	-- Other	20	0	0
1401100000	- Bamboos	20	2	0
1401200000	- Rattans	20	2	0
1401900000	- Other	20	2	0
1404200000	- Cotton linters	20	2	0
1404900000	- Other	10	2	0
1516201000	-- Hydrogenated castor oil, so called "opal-wax"	20	20	7
1517101000	-- Containing more than 10% but not more than 15% by weight of milk fats	10	10	OT
1517901000	-- Containing more than 10% but not more than 15% by weight of milk fats	15	15	OT
1517909300	--- Edible mixtures or preparations of a kind used as mould release preparations	15	15	OT
1518001000	- Linoxyn	5	5	5
1520000000	Glycerol, crude; glycerol waters and glycerol lyes	0	0	0
1521100000	- Vegetable waxes	0	0	0
1521901000	-- Spermaceti, whether or not refined or coloured	20	15	5
1521909100	--- Raw	20	15	5
1521909900	--- Other	20	15	5
1522001000	- Degras	20	20	7
1522003100	--- Soapstocks	20	20	7
1522003900	--- Other	20	20	7
1522009100	--- Oil foots and dregs; soapstocks	20	20	OT
1522009900	--- Other	20	20	OT
1702500000	- Chemically pure fructose	5	5	5
1702901000	-- Chemically pure maltose	5	5	5
1704101100	--- Gumin strips	10	10	7
1704101900	--- Other	10	10	7
1704109100	--- Gumin strips	10	10	7
1704109900	--- Other	10	10	7
1704901000	-- Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	10	10	7
1704903000	-- White chocolate	10	10	OT

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
1704905100	- - - Pastes, including marzipan, in immediate packings of a net content of 1 kg or more	10	10	7
1704905500	- - - Throat pastilles and cough drops	10	10	OT
1704906100	- - - Sugar coated (panned) goods	10	10	OT
1704906500	- - - - Gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery	10	10	OT
1704907100	- - - - Boiled sweets, whether or not filled	10	10	OT
1704907500	- - - - Toffees, caramels and similar sweets	10	10	OT
1704908100	- - - - - Compressed tablets	10	10	OT
1704909900	- - - - - Other	10	10	OT
1803100000	- Not defatted	0	0	0
1803200000	- Wholly or partly defatted	0	0	0
1804000000	Cocoa butter, fat and oil	0	0	0
1805000010	- In immediate packings of a content exceeding 10 kg	0	0	0
1805000090	- Other	0	0	0
1806101500	- - Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	5	5	7
1806102000	- - Containing sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose that is equal to 5 or more but less than 65% by weight	5	5	OT
1806103000	- - Containing sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose that is equal to 65% or more but less than 80% by weight	5	5	OT
1806109000	- - Containing 80% or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose	5	5	OT
1806201000	- - Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat	15	15	OT
1806203000	- - Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat	15	15	OT
1806205000	- - - Containing 18% or more by weight of cocoa butter	15	15	OT
1806207000	- - - Chocolate milk crumb	15	15	OT
1806208000	- - - Chocolate flavour coating	15	15	OT
1806209500	- - - Other	15	15	OT
1806310000	- - Filled	10	10	OT
1806321000	- - - With added cereal, fruit or nuts	5	5	OT
1806329000	- - - Other	5	5	OT
1806901100	- - - - Containing alcohol	10	10	OT
1806901900	- - - - Other	10	10	OT
1806903100	- - - - Filled	10	10	OT
1806903910	- - - - - Products containing non-edible games or souvenirs	10	10	7

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
1806903990	----- Other	10	10	7
1806905000	-- Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	10	10	OT
1806906000	-- Spreads containing cocoa	10	10	7
1806907000	-- Preparations containing cocoa and are for making beverages	10	10	7
1806909000	-- Other	10	10	7
1901100000	- Preparations for infant use, put up for retail sale	0	0	0
1901200000	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	10	10	5
1901901100	--- With a dry extract content of 90% or more by weight	10	10	5
1901901900	--- Other	10	10	5
1901909100	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing less than 1.5% milk fat, 5% sucrose (including invert sugar) or isoglucose, 5% glucose or starch, excluding food preparations in powder form of goods of heading 04.01 to 04.04	10	10	5
1901909900	--- Other	10	10	5
1902110000	-- Containing eggs	20	20	7
1902191000	--- Containing no common Wheat flour or meal	15	15	7
1902199000	--- Other	15	15	7
1902209100	--- Cooked	20	20	OT
1902209900	--- Other	20	20	OT
1902301000	-- Dried	10	10	7
1902309000	-- Other	10	10	7
1902401000	-- Unprepared	20	20	7
1902409000	-- Other	20	20	7
1903000000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	20	20	7
1904101000	-- Obtained from maize	10	10	OT
1904103000	-- Obtained from rice	10	10	OT
1904109000	-- Other	10	10	OT
1904201000	-- Preparation of the Musli type based on unroasted cereal flakes	10	10	OT
1904209100	--- Obtained from maize	10	10	OT
1904209500	--- Obtained from rice	10	10	OT
1904209900	--- Other	10	10	OT
1904300000	- Bulgur wheat	10	10	OT
1904901000	-- Rice	10	10	OT
1904908000	-- Other	10	10	OT
1905100000	- Crispbread	10	10	OT
1905201000	Gingerbread and the like, whether or not containing cocoa, containing < 30% sucrose, incl. invert sugar expressed as sucrose	10	10	OT

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
1905203000	-- Containing by weight of sucrose 30% or more but less than 50% (including invert sugar expressed as sucrose)	10	10	OT
1905209000	-- Containing by weight of sucrose 50% or more (including invert sugar expressed as sucrose)	10	10	OT
1905311100	- Goats:	10	10	OT
1905311900	---- Other	10	10	OT
1905313000	---- Containing 8% or more by weight of milk fats	10	10	OT
1905319100	----- Sandwich biscuits	10	10	OT
1905319900	----- Other	10	10	OT
1905320500	--- With a water content exceeding 10% by weight	10	10	OT
1905321100	----- In immediate packings of a net content not exceeding 85 g	10	10	OT
1905321900	----- Other	10	10	OT
1905329100	----- Salted, whether or not filled	10	10	5
1905329900	----- Other	10	10	5
1905401000	-- Rusks	12	12	5
1905409000	-- Other	12	12	5
1905901000	-- Matzos	10	10	5
1905902000	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, dry dough of flour, starch and similar products	10	10	5
1905903000	--- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugars and not more than 5% of fat	10	10	5
1905904500	--- Biscuits	10	10	5
1905905500	--- Extruded or expanded products, savoury or salted	10	10	5
1905906000	---- With added sweetening matter	10	10	5
1905909000	---- Other	10	10	5
2001903000	-- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	17	17	5
2001904000	-- Yams, sweet potatoes and similar edible parts of plants containing 5% or more by weight of starch	17	17	5
2001906000	-- Palm hearts	17	17	5
2002901100	--- In immediate packings of a net content exceeding 1 kg	12	12	OT
2002901900	--- In immediate packings of a net content not exceeding 1 kg	12	12	OT
2002903100	--- In immediate packings of a net content exceeding 1 kg	12	12	5
2002903900	--- In immediate packings of a net content not exceeding 1 kg	12	12	5
2002909100	--- In immediate packings of a net content exceeding 1 kg	12	12	5
2002909900	--- In immediate packings of a net content not exceeding 1 kg	12	12	OT
2003102000	-- Provisionally preserved, completely cooked	12	10	OT

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
2004109100	- - - In the form of flour, meal or flakes	15	10	5
2004901000	- - Sweet corn (Zea mays var. saccharata)	15	15	5
2005201000	- - In the form of flour, meal or flakes	12	12	5
2005800000	- Sweet corn (Zea mays var. Saccharata)	10	10	5
2006003800	- - - Other	20	20	7
2006009900	- - - Other	20	20	7
2007101000	- - With a sugar content exceeding 13% by weight	10	10	5
2007109100	- - - Of tropical fruit	10	10	5
2007109900	- - - Other	10	10	5
2007911000	- - - With a sugar content exceeding 30% by weight	15	15	5
2007913000	- - - With a sugar content exceeding 13% but not exceeding 30% by weight	15	15	5
2007919000	- - - Other	15	15	5
2007991000	- - - - Plum purée and paste and prune purée and paste, in immediate packings of a net content exceeding 100 kg, for industrial processing	10	10	5
2007992000	- - - - Chestnut purée and paste	10	10	5
2007993100	- - - - - Of cherries	10	10	5
2007993300	- - - - - Of strawberries	10	10	5
2007993500	- - - - - Of raspberries	10	10	5
2007993900	- - - - - Other	10	10	5
2007995500	- - - - Apple purée, including compotes	10	10	5
2007995710	- - - - - Of tropical fruit	10	10	5
2007995720	- - - - - Banana purée, not containing added sugar or other sweetening matter, preserved by aseptic way, packaged in containers of a net content exceeding 190 kg	10	10	5
2007995790	- - - - - Other	10	10	5
2007999100	- - - - Apple purée, including compotes	10	10	5
2007999300	- - - - Of tropical fruit and tropical nuts	10	2	0
2007999810	- - - - - Banana purée, not containing added sugar or other sweetening matter, preserved by aseptic way, packaged in containers of a net content exceeding 190 kg	10	10	5
2007999890	- - - - - Other	10	10	5
2008111000	- - - Peanut butter	10	10	5
2008119200	- - - - Roasted	8	0	0
2008910000	- - Palm hearts	5	5	5
2008998500	- - - - Maize (corn), other than sweet corn (Zea mays var. saccharata)	15	15	5
2101111110	- - - - Instant Coffee in packings of a content not exceeding 10 kg	10	5	7
2101111190	- - - - Other	10	10	7
2101111900	- - - Other	10	10	7
2101129200	- - - Finished preparations with a basis of these extracts, essences or concentrates of coffee	10	10	7
2101129800	- - - Other	10	10	OT
2101202000	- - Extracts, essences or concentrates	10	10	7

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
2101209200	--- With a basis of extracts, essences or concentrates of tea or mate	10	10	7
2101209800	--- Other	10	10	OT
2101301100	--- Roasted chicory	10	10	7
2101301900	--- Other	10	10	OT
2101309100	--- Of roasted chicory	10	10	7
2101309900	--- Other	10	10	OT
2102101000	-- Culture yeast	15	15	7
2102103100	--- Dried	20	20	7
2102103900	--- Other	20	20	7
2102109000	-- Other	15	15	7
2102201100	--- In tablet, cube or similar form, or in immediate packings of a net content not exceeding 1kg	10	10	5
2102201900	--- Other	10	10	5
2102209000	-- Other	10	10	5
2102300000	- Prepared baking powders	10	10	5
2103100000	- Soya sauce	15	15	5
2103200000	- Tomato ketchup and other tomato sauces	15	15	5
2103301000	-- Mustard flour	15	15	5
2103309000	-- Prepared mustard	12	12	5
2103901000	-- Mango chutney, liquid	10	10	5
2103903000	-- Aromatic bitters of an alcoholic strength by volume of 44.2 to 49.2% vol containing from 1.5 to 6% by weight of gentian, spices and various ingredients and from 4 to 10% of sugar, in containers holding 0.5 litre or less	10	10	5
2103909000	-- Other	10	10	5
2104101000	-- Dried	10	10	5
2104109000	-- Other	10	10	5
2104200000	- Homogenised composite food preparations	10	10	5
2105001010	-- Fruit ice cream based on products of subcategory 2106 90 98 60	5	5	OT
2105001090	-- Other	10	10	OT
2105009100	-- 3% or more but less than 7%	10	10	OT
2105009900	-- 7% or more	10	10	OT
2106102000	-- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch	4	4	7
2106108000	-- Other	4	4	7
2106909200	--- Containing no milk fats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milk fat, 5% sucrose or isoglucose, 5% glucose or starch	8	8	7
2106909860	---- Mixture for preparation of fruit ice-cream, containing concentrates of fruit juices or nonalcoholic drinks with sugar content not exceeding 30% and containing no milk fats	5	5	7
2106909890	---- Other	5	0	0
2201101100	--- Not carbonated	10	10	5

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
2201101900	- - - Other	10	10	5
2201109000	- - Other	10	10	5
2201900000	- Other	10	10	5
2202100000	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	5	5	5
2202901000	- - Not containing products of headings 04.01 to 04.04 or fat obtained from products of headings 04.01 to 04.04	5	5	5
2202909100	- - - Less than 0.2%	5	5	5
2202909500	- - - 0.2% or more but less than 2%	5	5	5
2202909900	- - - 2% or more	5	5	5
2203000100	- - In bottles	0.05 EURO/l	0,05 €/litre	7
2203000900	- - Other	0.05 EURO/l	0,05 €/litre	7
2203001000	- In containers holding more than 10 litres	0.05 EURO/l	0,05 €/litre	7
2205101000	- - Of an actual alcoholic strength by volume of 18% vol or less	0	1 €/litre	3
2205109000	- - Of an actual alcoholic strength by volume exceeding 18% vol	0	1 €/litre	3
2205901000	- - Of an actual alcoholic strength by volume of 18% vol or less	0	1 €/litre	3
2205909000	- - Of an actual alcoholic strength by volume exceeding 18% vol	0	1 €/litre	3
2207200000	- Ethyl alcohol and other spirits, denatured, of any strength	0	10	OT
2208201200	- - - Cognac	0	3,5 €/litre of 100% spirits	3
2208201400	- - - Armagnac	0	3,5 €/litre of 100% spirits	3
2208202600	- - - Grappa	0	3,5 €/litre of 100% spirits	3
2208202700	- - - Brandy de Jerez	0	3,5 €/litre of 100% spirits	3
2208202900	- - - Other	0	3,5 €/litre of 100% spirits	3
2208204000	- - - Raw distillate	0	3,5 €/litre of 100% spirits	3
2208206200	- - - - Cognac	0	3,5 €/litre of 100% spirits	3
2208206400	- - - - Armagnac	0	3,5 €/litre of 100% spirits	3
2208208600	- - - - Grappa	0	3,5 €/litre of 100% spirits	3
2208208700	- - - - Brandy de Jerez	0	3,5 €/litre of 100% spirits	3
2208208900	- - - - Other	0	3,5 €/litre of 100% spirits	3
2208301100	- - - 2 litres or less	0	3,5 €/litre of 100% spirits	3

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
2208301900	--- More than 2 litres	0	3,5 €/litre of 100% spirits	3
2208303200	---- 2 litres or less	0	3,5 €/litre of 100% spirits	3
2208303800	---- More than 2 litres	0	3,5 €/litre of 100% spirits	3
2208305200	---- 2 litres or less	0	3,5 €/litre of 100% spirits	3
2208305800	---- More than 2 litres	0	3,5 €/litre of 100% spirits	3
2208307200	---- 2 litres or less	0	3,5 €/litre of 100% spirits	3
2208307800	---- More than 2 litres	0	3,5 €/litre of 100% spirits	3
2208308200	--- 2 litres or less	0	3,5 €/litre of 100% spirits	3
2208308800	--- More than 2 litres	0	3,5 €/litre of 100% spirits	3
2208401100	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10% tolerance)	0	3,5 €/litre of 100% spirits	3
2208403100	---- Of a value exceeding Euro 7.9 per litre of pure alcohol	0	3,5 €/litre of 100% spirits	3
2208403900	---- Other	0	3,5 €/litre of 100% spirits	3
2208405100	--- Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol (with a 10% tolerance)	0	3,5 €/litre of 100% spirits	3
2208409100	---- Of a value exceeding Euro 2 per litre of pure alcohol	0	3,5 €/litre of 100% spirits	3
2208409900	---- Other	0	3,5 €/litre of 100% spirits	3
2208501100	--- 2 litres or less	0	3,5 €/litre of 100% spirits	3
2208501900	--- More than 2 litres	0	3,5 €/litre of 100% spirits	3
2208509100	--- 2 litres or less	0	3,5 €/litre of 100% spirits	3
2208509900	--- More than 2 litres	0	3,5 €/litre of 100% spirits	3
2208601100	--- 2 litres or less	0	3,5 €/litre of 100% spirits	3
2208601900	--- More than 2 litres	0	3,5 €/litre of 100% spirits	3
2208609100	--- 2 litres or less	0	3,5 €/litre of 100% spirits	3
2208609900	--- More than 2 litres	0	3,5 €/litre of 100% spirits	3

Ukrainian Customs Tariff Code HS 2007	Description of Products	Bound Level WTO	Applied Rate of Duty as of 1 January 2009	Dismantling Category
2208701000	-- In containers holding 2 litres or less	0	3,5 €litre of 100% spirits	3
2208709000	-- In containers holding more than 2 litres	0	3,5 €litre of 100% spirits	3
2208901100	--- 2 litres or less	0	3,5 €litre of 100% spirits	3
2208901900	--- More than 2 litres	0	3,5 €litre of 100% spirits	3
2208903300	--- 2 litres or less	0	3,5 €litre of 100% spirits	3
2208903800	--- More than 2 litres	0	3,5 €litre of 100% spirits	3
2208904100	---- Ouzo	0	3,5 €litre of 100% spirits	3
2208904500	----- Calvados	0	3,5 €litre of 100% spirits	3
2208904800	----- Other	0	3,5 €litre of 100% spirits	3
2208905200	----- Korn	0	3,5 €litre of 100% spirits	3
2208905400	----- Tequila	0	3	3
2208905610	----- Mezcal	0	3	3
2208905690	----- Other	0	3,5 €litre of 100% spirits	3
2208906900	---- Other spirituous beverages	0	3,5 €litre of 100% spirits	3
2208907100	---- Distilled from fruit	0	3,5 €litre of 100% spirits	3
2208907500	---- Tequila	0	3	3
2208907700	---- Other	0	3,5 €litre of 100% spirits	3
2208907800	---- Other spirituous beverages	0	3,5 €litre of 100% spirits	3
2208909110	---- For medical use and pharmaceutical production	0	3,5 €litre of 100% spirits	3
2208909190	---- Other	0	3,5 €litre of 100% spirits	3
2208909910	---- For medical use and pharmaceutical production	0	3,5 €litre of 100% spirits	3
2208909990	---- Other	0	3,5 €litre of 100% spirits	3
2209001100	-- 2 litres or less	10	10	5
2209001900	-- More than 2 litres	10	10	5
2209009100	-- 2 litres or less	10	10	5
2209009900	-- More than 2 litres	10	10	5