

PROTOCOL A

REFERRED TO IN SUBPARAGRAPH 1 (b) OF ARTICLE 6

PROCESSED AGRICULTURAL PRODUCTS

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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, this Agreement does not preclude:

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

2. The duty levied upon import shall 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 Serbia, treatment no less favourable than that accorded to the European Community.

Article 3

Tariff Concessions Serbia

Serbia shall apply reduced customs duties on imports of certain agricultural products originating in an EFTA State, in accordance with Table 2.

Article 4

Notification

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

2. The EFTA States and Serbia shall inform each other of all changes in the treatment accorded to the European Community.

Article 5

Consultations

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

TABLE 1 OF PROTOCOL A – TARIFF CONCESSIONS EFTA

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
ex 0403.10	- Yogurt:			
	-- Flavoured or containing added fruit, nuts or cocoa	*	*	*
ex 0403.90	- Other:			
	-- Flavoured or containing added fruit, nuts or cocoa	*	*	*
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	FREE	FREE	FREE
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	FREE	FREE	FREE
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	FREE	FREE	FREE ¹⁾
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	FREE	FREE	FREE
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	FREE	FREE	FREE ¹⁾
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	FREE	FREE	FREE
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.40	- Sweet corn	FREE	FREE ¹⁾	FREE
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
ex 0711.90	- Other vegetables; mixtures of vegetables: -- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	FREE ¹⁾	FREE
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	FREE	FREE	FREE ¹⁾
09.02	Tea, whether or not flavoured.	FREE	FREE	FREE
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	- Vegetable saps and extracts:			
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
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	FREE	FREE	FREE
14.04	Vegetable products not elsewhere specified or included.	FREE	FREE	FREE ¹⁾

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
ex 1516.20	- Vegetable fats and oils and their fractions: -- Hydrogenated castor oil, so called "opal-wax"	FREE	FREE	FREE
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
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	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.			
ex 1518.00	Linoxyn	FREE	FREE	FREE
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	FREE	FREE ¹⁾	FREE
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	FREE	FREE	FREE
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	FREE	FREE ¹⁾	FREE
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
1702.50	- Chemically pure fructose,	FREE	FREE ¹⁾	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 ¹⁾	FREE ¹⁾
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	FREE	*	*
18.03	Cocoa paste, whether or not defatted.	FREE	FREE	FREE
18.04	Cocoa butter, fat and oil.	FREE	FREE	FREE
18.05	Cocoa powder, not containing added sugar or other sweetening matter.	FREE	FREE	FREE
18.06	Chocolate and other food preparations containing cocoa.			
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	(*)	*	*
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
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	(*)	(*)
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			

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	(*)	*	*
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	FREE	*	FREE
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	FREE	FREE ¹⁾	*
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	(*)	(*)	*
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10	- Crispbread	FREE	*	*
1905.20	- Gingerbread and the like	*	*	*
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits	*	*	*
1905.32	-- Waffles and wafers	*	*	*

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
1905.40	- Rusks, toasted bread and similar toasted products	*	*	*
1905.90	- Other	(*)	*	(*) ¹⁾
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
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
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.90	- Other	FREE	FREE	FREE
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
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 ¹⁾	FREE
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
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 ¹⁾	FREE
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).			
ex 2006.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	FREE	*	FREE
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
2007.10	- Homogenised preparations	FREE	*	*
	- Other:			
2007.91	-- Citrus fruit	FREE	FREE	(*)
2007.99	-- Other	FREE	(*)	(*)
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
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 ¹⁾	FREE
ex 2008.99	-- Other:			
	--- Maize (corn) other than sweet corn (<i>Zea mays var. saccharata</i>)	FREE	*	FREE
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :			
2101.11	-- 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

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10	- Active yeasts	FREE	FREE	FREE ²⁾
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	FREE ¹⁾	FREE ¹⁾
2102.30	- Prepared baking powders	FREE	FREE	FREE
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
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 ¹⁾
2103.90	- Other	(*)	(*)	FREE
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.	*	(*)	(*)
21.05	Ice cream and other edible ice, whether or not containing cocoa.	Excluded	(*)	*
21.06	Food preparations not elsewhere specified or included.			
2106.10	- Protein concentrates and textured protein substances	FREE	*	(*)
ex 2106.90	- Other:			
--	Other than flavoured or coloured sugar syrups	Excluded	(*)	(*)
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	FREE	FREE	FREE
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			

HS Code	Description of Products	Iceland	Norway	Switzerland/ Liechtenstein
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	FREE	FREE	FREE
2202.90	- Other	(*)	(*)	*
22.03	Beer made from malt.	FREE	FREE	FREE
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	FREE	FREE	FREE
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	FREE	FREE	FREE
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.			
2208.20	- Spirits obtained by distilling grape wine or grape marc	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	*
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	FREE	FREE	FREE

* = Duty in accordance with Article 1 and 2 of the Protocol.

FREE = No customs duty in accordance with Article 8 of this 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 OF PROTOCOL A – TARIFF CONCESSIONS SERBIA

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
0403 10	- Yogurt :		
0403 10 51 00 to 10 99 00	- - Flavoured or containing added fruit, nuts or cocoa	20.0%	16% + 5 RSD/KG
0403 90	- Other:		
0403 90 71 00 to 90 99 00	- - Flavoured or containing added fruit, nuts or cocoa	20.0%	16.0%
0501	Human hair, unworked, whether or not washed or scoured; waste of human hair.	FREE	-
0502	Pigs` , hogs` or boars` bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	FREE	-
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.	FREE	-
0507	Ivory; tortoiseshell, 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.	FREE	-
0508	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	FREE	-
0510	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	FREE	-
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen		
0710 40 00	- Sweetcorn	18% + 15.00 RSD/kg	-

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption		
0711 90	- Other vegetables; mixtures of vegetables:		
0711 90 30 00	- - <i>Sweet corn (Zea mays var. saccharata)</i>	18% + 18 RSD/kg	-
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion		
	- Coffee, not roasted:		
0901 11 00 00	- - Not decaffeinated	FREE	-
0901 12 00 00	- - Decaffeinated	FREE	-
0901 21 00 00 to 22 00 22	- Coffee roasted	12.0%	6.0 %
0901 90	- Other:		
0901 90 10 90	- - Coffee husks and skins	10.0%	-
0901 90 90 00	- - Coffee substitutes containing coffee	10.0%	6.0 %
0902	Tea, whether or not flavoured	FREE	
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included:		
1212 20 00 00	- Seaweeds and other algae	FREE	-
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Vegetable saps and extracts:		
1302 11 00 00	- - Opium	FREE	-
1302 12 00 00	- - Of liquorice	FREE	-
1302 13 00 00	- - Of hops	FREE	-
1302 19	- - Other		
1302 19 80 00	- - - Other	FREE	-
1302 20	- - Pectic substances, pectinates and pectates	FREE	-
1302 31	- - Agar-agar	FREE	-

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
1302 32	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	FREE	-
1401	Vegetable materials of kind used primarily for plaiting (for example, bambus, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	FREE	-
1404	Vegetable products not elsewhere specified or included		-
1404 90 00 90	- Other	FREE	-
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared		
1516 20	- Vegetable fats and oils and their fractions	FREE	-
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 1516:		
1517 10	- Margarine, excluding liquid margarine		
1517 10 10	- - Containing, by weight, more than 10% but not more than 15 % of milk fats	28.5% + 14.25 RSD/kg	-
1517 10 90	- - Other	28.5% + 14.25 RSD/kg	-
1517 90	- Other:		
1517 90 10	- - Containing, by weight, more than 10% but not more than 15 % of milk fats	28.5%	-
	- - Other:		
1517 90 93	- - Edible mixtures or preparations of a kind used as mould release preparations	28.5%	-
1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included:		
1518 00 10 00	- Linoxyn	FREE	-
1520	Glycerol, crude; glycerol waters and glycerol lyes	FREE	-

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
1521	Vegetable waxes (other than triglycerides) beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	FREE	-
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	FREE	-
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 50 00 00	- - Chemically pure fructose	3.0%	3.0%
1702 90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702 90 10 00	- - Chemically pure maltose	5.0%	5.0%
1704	Sugar confectionery (including white chocolate), not containing cocoa:		
1704 10	- Chewing gum, whether or not sugar-coated	20.0%	17.0%
1704 90	- Other:		
1704 90 10 00	- - Liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances	12.0%	7.5%
1704 90 30 00	- - White chocolate	20.0%	13.5%
1704 90 51 00 to 90 99 00	- - Other	20.0%	13.5%
1803	Cocoa paste, whether or not defatted	FREE	-
1804	Cocoa butter, fat and oil	FREE	-
1805	Cocoa powder, not containing added sugar or other sweetening matter	FREE	-
1806	Chocolate and other food preparations containing cocoa:		
1806 10	- Cocoa powder, containing added sugar or other sweetening matter	18.0%	15.0%
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:	9.0%	-
	- Other, in blocks, slabs or bars:		
1806 31 00 00	- - Filled	25.5%	-
1806 32	- - Not filled:		
1806 32 10 00	- - - With added cereal, fruit or nuts	25.5%	-
1806 32 90 00	- - - Other	21.0%	-
1806 90	- - Other	22.0%	17.0%

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
1901 10	- Preparations for infant use, put up for retail sale	10.0%	6.0%
1901 20	- Mixes and doughs for the preparation of bakers' wares of heading 1905	22.0%	22.0%
1901 90	- Other	22.0%	19.0%
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Uncooked pasta, not stuffed or otherwise prepared:		-
1902 11	- - Containing eggs	22.0%	-
1902 19	- - Other	22.0%	-
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared:	22.0%	18.0%
1902 30	- Other pasta	22.0%	18.0%
1902 40	- Couscous	25.0%	15.0%
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms.	25.0%	15.0%
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included:		
1904 10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	22.0%	15.0%
1904 20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
1904 20 10 00	- - Preparation of the Müsli type based on unroasted cereal flakes	28.0%	18.0%
1904 20 91 00 to 20 99 00	- - Other	22.0%	15.0%
1904 30 00 00	- Bulgur wheat	22.0%	15.0%
1904 90	- Other	22.0%	15.0%
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:		
1905 10 00 00	- Crispbread	22.0%	15.0%
1905 20	- Gingerbread and the like	10.0%	-
	- Sweet biscuits; waffles and wafers:		
1905 31	- - Sweet biscuits:	25.0%	20.0%
1905 32	- - Waffles and wafers	28.0%	20.0%
1905 40	- Rusks, toasted bread and similar toasted products	22.5%	-
1905 90	- Other:		-
1905 90 10 00	- - Matzos	27.0%	-
1905 90 20 00	- - Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	27.0%	-
	- - Other:		
1905 90 30 00	- - - 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	27.0%	-
1905 90 45 00	- - - Biscuits	27.0%	-
1905 90 55 00	- - - Extruded or expanded products, savoury or salted	27.0%	-
	- - - Other:		
1905 90 60 00	- - - - With added sweetening matter	25.5%	-
1905 90 90 00	- - - - Other	27.0%	-
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:		
2001 90	- Other:		
2001 90 30 00	- - Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	16.0%	-
2001 90 40 00	- - Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	FREE	-
2001 90 60 00	- - Palm hearts	FREE	-
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid:		
2002 90	- Other:	16.0%	-

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
2004	Other vegetables prepared or preserved otherwise than by vinegar or vinegar or acetic acid, frozen, other than products of heading 2006:		
2004 10	- Potatoes:		
2004 10 10 00	-- Cooked, not otherwise prepared	15.0%	FREE
	-- Other:		
2004 10 91 00	--- In the form of flour, meal or flakes	FREE	-
2004 90	- Other vegetables and mixtures of vegetables:		
2004 90 10 00	-- Sweetcorn (Zea mays var. saccharata)	FREE	-
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006:		
2005 20	- Potatoes:		
2005 20 10 00	-- In the form of flour, meal or flakes	FREE	-
2005 80 00 00	- Sweetcorn (Zea mays var. saccharata)	15.0%	-
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized):		
2006.00	- Other:		
	-- Other:		
ex 2006 00 99 00	--- Other, Sweetcorn	15.0%	-
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter:		
2007 10	- Homogenised preparations:	18.0%	-
	- Other:		
2007 91	-- Citrus fruit:	18.0%	-
2007 99	-- Other:	18.0%	15.0%
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:		
	- Nuts, groundnuts and other seeds, whether or not mixed together:		
2008 11	-- Groundnuts:		
2008 11 10 00	--- Peanut butter	10.0%	-
2008 11 91 00 to 11 98 00	--- Other	FREE	-
	- Other, including mixtures other than those of subheading 2008 .19:		
2008 91 00 00	-- Palm hearts	FREE	-
2008 99	-- Other:		
	--- Not containing added spirit:		

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	----- Not containing added sugar:		
2008 99 85 00	----- Maize (corn), other than sweet corn (<i>Zea mays</i> var <i>saccharata</i>)	16.0%	15.0%
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:		
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101 11 00 00	-- Extracts, essences and concentrates	FREE	-
2101 12	-- Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee	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 maté	FREE	-
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	20.0%	6.0%
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 3002); prepared baking powders:		
2102 10	- Active yeasts:		
2102 10 10 00	-- Culture yeast	10.0%	FREE
2102 10 90 00	-- Other	13.5%	7.5%
2102 20	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	
2102 30 00 00	- Prepared baking powders	12.0%	7.5%
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
2103 10 00 00	- Soya sauce	30.0 %	6.0 %
2103 20 00 00	- Tomato ketchup and other tomato sauces	24.0%	15.0%
2103 30	- Mustard flour and meal and prepared mustard:		
2103 30 10 00	-- Mustard flour and meal	FREE	-
2103 30 90 00	-- Prepared mustard	22.5%	15.0%
2103 90	- Other:		
2103 90 90	-- Other		
2103 90 90 10	--- Prepared spice mixtures for food industry	FREE	-
2103 90 90 90	--- Other	20.0%	15.0%

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
2104	Soups and broths and preparations therefor; homogenised composite food preparations:		
2104 10 00 00	- Soups and broths and preparations therefor:	25.0%	17.0%
2104 20 00 00	- Homogenised composite food preparations	20.0%	-
2105	Ice cream and other edible ice, whether or not containing cocoa	25.0%	-
2106	Food preparations not elsewhere specified or included:		
2106 10	- Protein concentrates and textured protein substances:		
2106 10 20 00	- - Containing no milkfats, sucrose, isoglucose, glucose starch or containing by weight, less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch	FREE	-
2106 10 80 00	- - Other	10.0%	-
2106 90	- Other:		
2106 90 20 00	- - Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	5.0%	-
	- - Flavoured or coloured sugar syrups:		
2106 90 30 00	- - - Isoglucose syrups	25.0%	20.0%
	- - - Other:		
2106 90 51 00	- - - - Lactose syrup	25.0%	20.0%
2106 90 55 00	- - - - Glucose syrup and maltodextrine syrup	25.0%	20.0%
2106 90 59 00	- - - - Other	25.0%	20.0%
	- - Other:		
2106 90 92	- - - Containing no milkfats, sucrose, isoglucose, glucose or starch or containing, by weight, less than 1.5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch:		
2106 90 92 10	- - - - Chewing gums and candies, without sugar	22.0%	10.0%
2106 90 92 90	- - - - Other	20.0%	18.0%
2106 90 98	- - - Other:		
	- - - - Other non alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	5.0%	-
2106 90 98 20	- - - - Cheese fondues	25.0%	15.0%
2106 90 98 90	- - - - Other	20.0%	10.0%

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	10.0% ¹	-
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009:		
2202 10 00 00	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	22.0%	18.0%
2202 90	- Other:		
2202 90 10 00	- - Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404	22.0%	15.0%
2202 90 91 00 to 90 99 00	- - Other	22.0%	13.0%
2203	Beer made from malt	15.0%	-
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances:	27.0%	-
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength:		
2207 20 00 00	- Ethyl alcohol and other spirits, denatured, of any strength	27.0%	-
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages:		
	- Spirits obtained by distilling grape wine or grape marc:		
2208 20 12 00 to 20 29 90	- - In containers holding 2 litres or less:	22.0%	18.0%
	- - In containers holding more than 2 litres:		
2208 20 40 00	- - - Raw distillate	22.0%	18.0%
	- - - Other:		
2208 20 62 00 to 20 64 00	- - - - Cognac, Armagnac	25.0%	15.0%
2208 20 86 00	- - - - Grappa	24.0%	15.0%
2208 20 87 00	- - - - Brandy de Jerez	24.0%	15.0%
2208 20 89	- - - - Other	24.0%	15.0%
2208 30	- Whiskies	24.0%	15.0%
2208 40	- Rum and other spirits obtained by distilling fermented sugar-cane products	FREE	-
2208 50 1100 to 50 19 00	- - Gin	FREE	-

¹ For Iceland, the concessions set out in the Agreement on Agriculture between the Republic of Serbia and the Republic of Iceland apply.

Tariff Code	Description of Products	Serbian Offer %, on the date of entry into force of the Agreement	Serbian Offer %, on 1 January 2011
2208 50 91 00 to 50 99 00	-- Geneva	24.0%	FREE
2208 60	- Vodka	FREE	-
2208 90 33 00 to 90 38 00	-- Plum, pear or cherry spirit (excluding liqueurs)	24.0%	-
	-- Other spirits and other spirituous beverages, in containers holding:		
	--- 2 litres or less:		
2208 90 41 00	---- Ouzo	FREE	-
	---- Other:		
	----- Spirits (excluding liqueurs):		
	----- Distilled from fruit:		
2208 90 45 00	----- Calvados	FREE	-
2208 90 48 00	----- Other	FREE	-
	----- Other:		
2208 90 52 00	----- Korn	FREE	-
2208 90 54 00	----- Tequila	FREE	-
2208 90 56 00	----- Other	FREE	-
2208.90 69 00	----- Other spirituous beverages	24.0%	15.0%
	--- More than 2 litres:		
	---- Spirits (excluding liqueurs):		
2208 90 71 00	----- Distilled from fruit	27.0%	25.0%
2208 90 75 00	----- Tequila	FREE	-
2208 90 77 00	----- Other	FREE	-
2208 90 78 00	---- Other spirituous beverages	FREE	-
2208 90 91 00 to 90 99 00	-- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol	24.0%	20.0%
2209	Vinegar and substitutes for vinegar obtained from acetic acid:		
	- Wine vinegar, in containers holding:		
2209 00 11 00	-- 2 litres or less	20.0%	15.0%
2209 00 19 00	-- More than 2 litres	20.0%	10.0%
	- Other, in containers holding:		
2209 00 91 00	-- 2 litres or less	20.0%	15.0%
2209 00 99 00	-- More than 2 litres	20.0%	10.0%