

## PROTOCOL 2

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

### Article 1

In order to take account of differences in the cost of the agricultural products incorporated in the goods specified in the table annexed to this Protocol, this Agreement does not preclude:

- (i) the levying, on import, of an agricultural component or fixed amount, or the application of internal price compensation measures;
- (ii) the application of measures adopted on export.

### Article 2

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

### Article 3

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

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

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CN code	Description	Rate of duty <sup>(1)</sup>
<b>0403</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>	
0403 10	- Yogurt:	
to 0403 10 51 0403 10 99	-- Flavoured or containing added fruit, nuts or cocoa	EA
0403 90	- Other:	
to 0403 90 71 0403 90 99	--- Flavoured or containing added fruit, nuts or cocoa	EA
<b>0710</b>	<b>Vegetables (uncooked or cooked by steaming or boiling in water), frozen:</b>	
0710 40	- Sweetcorn	EA
<b>0711</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>	

0711 90	- Other vegetables; mixtures of vegetables:	
	-- Vegetables:	
0711 90 30	--- Sweetcorn	EA
<b>1702</b>	<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
1702 90	- Other, including invert sugar:	
1702 90 10	-- Chemically pure maltose	Free
<b>1704</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa:</b>	
1704 10	- Chewing gum, whether or not sugar coated	EA maximum
1704 90	- Other	
1704 90 10	-- Liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	Free
1704 90 10	-- White chocolate	EA maximum + AD S/Z
to 1704 90 51 1704 90 99	-- Other	EA maximum + AD S/Z
<b>1806</b>	<b>Chocolate and other food preparations containing cocoa:</b>	
1806 10	- Cocoa powder, containing added sugar or other sweetening matter	EA
1806 20	- Other preparations in blocks or slabs 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 20 10	-- Containing 31% or more by weight of cocoa butter or containing a combined weight of 31% or more of cocoa butter and milk fat	EA maximum + AD S/Z
1806 20 30	-- Containing a combined weight of 25% or more, but less than 31% of cocoa butter and milk fat	EA maximum + AD S/Z
	-- Other:	
1806 20 50	--- Containing 18% or more by weight of cocoa butter	EA maximum + AD S/Z
1806 20 70	--- Chocolate milk crumb	EA
1806 20 95	--- Other	EA maximum + AD S/Z
	- Other, in blocks, slabs or bars:	
1806 31 00	-- Filled:	EA maximum + AD S/Z
1806 31	-- Not filled	EA maximum + AD S/Z
1806 90	- Other	
to 1806 90 11 1806 90 39	-- Chocolate and chocolate products	EA maximum + AD S/Z
1806 90 50	-- Sugar confectionery and substitutes therefore made from sugar substitution products, containing cocoa	EA maximum + AD S/Z
1806 90 60	-- Spreads containing cocoa	EA maximum + AD S/Z
1806 90 70	-- Preparations containing cocoa for making beverages	EA maximum + AD S/Z
1806 90 90	-- Other	EA maximum + AD S/Z

1901	<b>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing less than 5% by weight of cocoa on a totally defatted basis, not elsewhere specified or included</b>	EA
1902	<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>	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902 11	-- Containing eggs	EA
1902 19	-- Other	EA
1902 20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
to 1902 20 91	-- Other	EA
1902 20 99		
1902 30	- Other pasta	EA
1902 40	- Couscous	EA
1903	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>	EA
1904	<b>Prepared foods obtained by the swelling or roasting of cereals or cereals products (for example, corn flakes); cereals, other than maize (corn), in grain form or in the form of flakes or other worked grain (except flour and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included</b>	EA
1905	<b>Bread, pastry, cakes, biscuits and other baker's wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products:</b>	
1905 10	- Crispbread	EA maximum 24% + AD F/M
1905 20	- Gingerbread and the like	
1905 30	- Sweet biscuits; waffles and wafers	EA maximum 35% + AD S/Z
1905 40	- Rusks, toasted bread and similar toasted products	EA
1905 90	- Other	
1905 90 10	-- Matzos	EA maximum 20% + AD F/M
1905 90 20	-- Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	EA
1905 90	--- Other	
1905 90 30	--- Bread, not containing added honey, eggs, cheese or fruit, and containing by weight in the dry matter state not more than 5% of sugar and not more than 5% of fat	EA
1905 90 40	--- Waffles and wafers with a water content not exceeding 10% by weight	EA maximum + AD F/M
1905 90 45	--- Biscuits	EA maximum + AD F/M
1905 90 55	--- Extruded or expanded products, savoury or salted	EA maximum + AD F/M
	--- Other	
1905 90 60	---- With added sweetening matter	EA maximum + AD S/Z

1905 90 90	---- Other	EA maximum + AD F/M
<b>2001</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>	
2001 90	- Other	
2001 90 30	-- Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
<b>2004</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products from heading No 2006:</b>	
2004 10	- Potatoes:	
	-- Other:	
2004 10 91	--- In the form of flour, meal or flakes	EA
2004 90	- Other vegetables and mixtures of vegetables:	
2004 90 10	-- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
<b>2005</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products from heading No 2006:</b>	
2005 20	- Potatoes:	
2005 20 10	-- In the form of flour, meal or flakes	EA
2005 80	- Sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
<b>2008</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>	
	- Other, including mixtures other than those of subheading No 2008 19:	
2008 99	-- Other:	
	--- Not containing added spirit:	
	---- Not containing added sugar:	
2008 99 85	----- Maize (corn), other than sweetcorn ( <i>Zea mays</i> var. <i>saccharata</i> )	EA
<b>2101</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 in coffee:	
2101 12	-- Preparations with a basis of these extracts, essences or concentrates of coffee:	
2101 12 98	--- Other	EA
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:	
	-- Preparations:	
2101 20 98	--- Other	EA
2101 30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:	
	-- Roasted chicory and other roasted coffee substitutes:	
2101 30 19	--- Other	EA
	-- Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:	
2101 30 99	--- Other	EA
<b>2102</b>	<b>Yeast (active or inactive); other single-cell micro organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:</b>	

	2102 10	- Active yeast	
to	2102 10 31 2102 10 39	-- Baker's yeast	EA
	2102 20	- Inactive yeasts; other single-cell micro-organisms, dead:	
	2102 20 11 2102 20 19	-- Inactive yeasts	Free
	<b>2103</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings, mustard flour and meal and prepared mustard:</b>	
	2103 10	- Soya sauce	Free
	2103 20	- Tomato ketchup and other tomato sauces	Free
	2103 90	- Other	Free
	<b>2104</b>	<b>Soups and broths and preparations therefor; homogenized composite food preparations:</b>	
	2104 10	- Soups and broths and preparations therefor	Free
	<b>2105</b>	<b>Ice cream and other edible ice, whether or not containing cocoa</b>	EA maximum + AD S/Z
	<b>2106</b>	<b>Food preparations elsewhere specified or included:</b>	
	2106 10	- Protein concentrates and textured protein substances:	
	2106 10 80	--- Other	EA
	2106 90	- Other	
	2106 90 10	-- Cheese fondues	EA maximum ECU 25/100 kg/net
		-- Other:	
ex	2106 90 92	--- Containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch:	
		---- Hydrolysates of proteins; autolysates of yeast	Free
	2106 90 98	--- Other	EA
	<b>2202</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 No 2009:</b>	
	2202 10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	Free
	2202 90	- Other:	
ex	2202 90 10	-- Not containing products of heading Nos 0401 to 0404 or fat obtained from products of heading Nos 0401 to 0404:	
		--- Containing sugar (sucrose or invert sugar)	Free
to	2202 90 91 2202 90 99	-- Other	EA
	<b>2203</b>	<b>Beer made from malt</b>	Free
	<b>2205</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>	Free
	<b>2208</b>	<b>Undenatured ethyl alcohol of and 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:</b>	
	2208 90	- Other:	
		-- Other spirits and other spirituous beverages, in containers holding:	
		--- 2 l or less:	
ex	2208 90 69	---- Other spirituous beverages:	

	----- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	ECU 1/% vol/hl + ECU 6/hl
	--- More than 2 l:	
ex 2208 90 78	---- Other spirituous beverages:	
	----- Containing eggs or egg yolks and/or sugar (sucrose or invert sugar)	ECU 1/% vol/hl
<b>2905</b>	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Other polyhydric alcohols:	
2905 43	-- Mannitol	EA
2905 44	-- D-glucitol (sorbitol)	EA
<b>2915</b>	<b>Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Formic acid, its salts and esters:	
ex 2915 13	-- Esters of formic acid:	
	--- Esters of mannitol and esters of sorbitol	Free
	- Esters of acetic acid:	
2915 39	-- Other:	
ex 2915 39 90	--- Other:	
	--- Esters of mannitol and esters of sorbitol	Free
ex 2915 90	- Other:	
	-- Esters of mannitol and esters of sorbitol	
<b>2916</b>	<b>Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916 19	-- Other:	
ex 2916 19 80	--- Other	
	---- Esters of mannitol and esters of sorbitol	Free
<b>2917</b>	<b>Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917 19	-- Other:	
ex 2917 19 90	--- Other	
	---- Itaconic acid, its salts and esters	Free
<b>2918</b>	<b>Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918 11	-- Lactic acid, its salts and esters	Free
2918 14	-- Citric acid	Free
2918 15	-- Salts and esters of citric acid	Free
2918 19	-- Other:	

ex 2918 19 80	--- Other: ---- Glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters	Free
<b>2932</b>	<b>Heterocyclic compounds with oxygen hetero-atom(s) only:</b> - Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
ex 2932 19	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	Free
2932 99	- Other:	
ex 2932 99 70	-- Other cyclic acetals and internal hemiacetals, whether or not with other oxygen functions, and their halogenated, sulphonated, nitrated or nitrosated derivatives: --- $\alpha$ -Methylglucoside	Free
ex 2932 99 90	-- Other: --- Anhydrous mannitol and sorbitol compounds, excluding maltol and isomaltol	Free
<b>2940</b>	<b>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 2937, 2938 or 2939:</b>	
2940 00 90	- Other	Free
<b>2941</b>	<b>Antibiotics:</b>	
2941 10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof	Free
<b>3001</b>	<b>Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances</b> <b>prepared for therapeutic or prophylactic uses, not elsewhere specified or included:</b>	
3001 90	- Other:	
	-- Other:	
3001 90 91	--- Heparin and its salts	Free
<b>3501</b>	<b>Casein, caseinates and other casein derivatives; casein glues:</b>	
3501 10	- Casein:	
3501 10 10	-- For the manufacture of regenerated textile fibres <sup>(2)</sup>	Free
3501 10 50	-- For industrial uses other than the manufacture of foodstuffs or fodder <sup>(2)</sup>	Free
3501 10 90	-- Other	Free
3501 90	- Other	Free
<b>3505</b>	<b>Dextrines and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrines or other modified starches:</b>	
3505 10	- Dextrines and other modified starches:	
3505 10 10	-- Dextrins	EA
	-- Other modified starches:	
3505 10 50	--- Starches, esterified or etherified	Free
3505 10 90	--- Other	EA
3505 20	- Glues	EA maximum
<b>3506</b>	<b>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg:</b>	

ex 3506 10 00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg: -- With a basis of sodium silicate emulsion or of resin emulsions - Other:	Free
ex 3506 99 00	-- Other: --- With a basis of sodium silicate emulsion or a resin emulsion	Free
<b>3809</b>	<b>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included</b>	
3809 10	- With a basis of amylaceous substances - Other:	EA maximum
ex 3809 91	-- Of a kind used in the textile or like industries: --- Containing starch or products derived from starch	Free
ex 3809 92	-- Of a kind used in the paper or like industries: --- Containing starch or products derived from starch	Free
ex 3809 93	-- Of a kind used in the leather or like industries: --- Containing starch or products derived from starch	Free
<b>3823</b>	<b>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:</b> - Industrial monocarboxylic fatty acids; acid oils from refining:	
3823 13	-- Tall oil fatty acids	Free
<b>3824</b>	<b>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</b>	
ex 3824 10	- Prepared binders for foundry moulds or cores: -- Based on synthetic resins	Free
3824 60	- Sorbitol other than that of subheading No 2905 44	EA
3824 90	- Other:	
ex 3824 90 25	-- Pyroclignites (for example, of calcium); crude calcium tartrate; crude calcium citrate: --- Crude calcium citrate -- Other	Free
ex 3824 90 95	--- Other: ---- Products of sorbitol cracking	Free
<b>3911</b>	<b>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in note 3 to this chapter, not elsewhere specified or included, in primary forms:</b>	
ex 3911 10	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes: -- Adhesives with a basis of resin emulsions	Free
3911 90	- Other: -- Condensation or rearrangement polymerization products whether or not chemically modified:	
ex 3911 90 19	--- Adhesives with a basis of resin emulsion	Free



	-- Other:	
ex 3911 90 99	--- Adhesives with a basis of resil emulsions	Free
<b>3913</b>	<b>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:</b>	
3913 90	- Other:	
ex 3913 90 90	-- Other:	
	--- Dextran	Free
	--- Other, excluding hardened proteins	Free

<sup>(1)</sup> The amounts of the agricultural components (EA), which may be subject to a maximum duty, are set out in the Common Customs Tariff in the form of a specific amount or of a reference to Annex I of the Common Customs Tariff (Regulation (EEC) No 2658/87 of 23 July 1987 as amended).

<sup>(2)</sup> Entry under this subheading is subject to conditions laid down in the relevant Community provisions.