

## AGREEMENT

**in the form of an Exchange of Letters between the European Economic Community and the Swiss Confederation concerning non-agricultural and processed agricultural products not covered by the Agreement**

Brussels, 14 July 1986

Sir,

I have the honour to refer to the Additional Protocol to the Agreement between the European Economic Community and the Swiss Confederation consequent upon the accession of the Kingdom of Spain and the Portuguese Republic to the Community, signed this day, and to the negotiations which have taken place between the Community and the Swiss Confederation on transitional customs arrangements to be applied to trade between Spain and Portugal, on the one hand, and Switzerland on the other, in respect of non-agricultural and processed agricultural products not covered by the abovementioned Agreement.

For the products listed in Annexes I and II, I hereby confirm that the Kingdom of Spain and the Portuguese Republic will gradually eliminate the difference which exists between the basic duty as defined in accordance with Articles 4 and 10 of the Additional Protocol and the Common Customs Tariff so as to attain by 1 January 1993 the duty stipulated in that Tariff. This elimination shall for Spain take place in steps of 10 %, 12,5 %, 15 %, 15 %, 12,5 %, 12,5 %, 12,5 % and 10 %, respectively. For Portugal the elimination shall take place in steps of 10 %, 10 %, 15 %, 15 %, 10 %, 10 %, 15 % and 15 %, respectively.

From 1 March 1986, in the case of tariff headings in respect of which the basic duties do not differ more than 15 % in either direction from the duties in the Common Customs Tariff or the ECSC unified tariff, these latter duties shall be applied by the Kingdom of Spain.

From 1 March 1986, the Portuguese Republic shall apply a duty reducing by 10 % the difference between the basic duty and the duty in the Common Customs Tariff. From 1 January 1987, in the case of tariff headings in respect of which the basic duties do not differ by more than 15 % in either direction from the duties in the Common Customs Tariff or the ECSC unified tariff, these latter duties shall be applied by Portugal.

The Swiss Confederation will proceed likewise in respect of the products listed in Annex III originating in Portugal, so as to attain by 1 January 1993 the duty stipulated in the Customs Tariff of Switzerland.

This Exchange of Letters shall be approved by the Contracting Parties in accordance with their own procedures.

I should be obliged if you would confirm that the Government of the Republic of Austria is in agreement with the above.

Please accept, Sir, the assurance of my highest consideration.

*On behalf of the Council of the  
European Communities*

Brussels, 14 July 1986

Sir,

I have the honour to acknowledge receipt of your letter of today's date which reads as follows:

I have the honour to refer to the Additional Protocol to the Agreement between the European Economic Community and the Swiss Confederation consequent upon the accession of the Kingdom of Spain and the Portuguese Republic to the Community, signed this day, and to the negotiations which have taken place between the Community and the Swiss Confederation on transitional customs arrangements to be applied to trade between Spain and Portugal, on the one hand, and Switzerland on the other, in respect of non-agricultural and processed agricultural products not covered by the abovementioned Agreement.

For the products listed in Annexes I and II, I hereby confirm that the Kingdom of Spain and the Portuguese Republic will gradually eliminate the difference which exists between basic duty as defined in accordance with Articles 4 and 10 of the Additional Protocol and the Common Customs Tariff so as to attain by 1 January 1993 the duty stipulated in that Tariff. This elimination shall for Spain take place in steps of 10 %, 12,5 %, 15 %, 15 %, 12,5 %, 12,5 %, 12,5 % and 10 %, respectively. For Portugal the elimination shall take place in steps of 10 %, 10 %, 15 %, 15 %, 10 %, 10 %, 15 % and 15 %, respectively.

From 1 March 1986, in the case of tariff headings in respect of which the basic duties do not differ more than 15 % in either direction from the duties in the Common Customs Tariff or the ECSC unified tariff, these latter duties shall be applied by the Kingdom of Spain.

From 1 March 1986, the Portuguese Republic shall apply a duty reducing by 10 % the difference between the basic duty and the duty in the Common Customs Tariff. From 1 January 1987, in the case of tariff headings in respect of which the basic duties do not differ by more than 15 % in either direction from the duties in the Common Customs Tariff or the ECSC unified tariff, these latter duties shall be applied by Portugal.

The Swiss Confederation will proceed likewise in respect of the products listed in Annex III originating in Portugal, so as to attain by 1 January 1993 the duty stipulated in the Customs Tariff of Switzerland.

This Exchange of Letters shall be approved by the Contracting Parties in accordance with their own procedures.

I should be obliged if you would confirm that the Government of the Swiss Confederation is in agreement with the above.'

I have the honour to confirm that my Government is in agreement with the contents of your letter.

Please accept, Sir, the assurance of my highest consideration.

*For the Government of the  
Swiss Confederation*

## ANNEX I

## SPAIN

CCT heading No	Description
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations: B. Homogenized composite food preparations
21.06	Natural yeasts (active or inactive); prepared baking powders: C. Prepared baking powders
21.07	Food preparations not elsewhere specified or included: G. Other: I. Containing no milkfats or containing less than 1,5 % by weight of such fats: a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose): ex 1. Containing no starch or containing less than 5 % by weight of starch: — Food preparations being substitutes for human milk and used for the treatment of metabolic changes in infants, and certain other food preparations

## ANNEX II

## PORTUGAL

CCT heading No	Description
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material: B. Other
05.07	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: A. Bed feathers; down: II. Other B. Other
05.13	Natural sponges: B. Other
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams: A. Conifer resins
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: A. Vegetable saps and extracts: III. Of quassia amara IV. Of liquorice V. Of pyrethrum and of the roots of plants containing rotenone VI. Of hops VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations VIII. Other: a) Medicinal B. Pectic substances, pectinates and pectates: ex I. Dry: — excluding pectic substances ex II. Other: — excluding pectic substances C. Agar-agar and other mucilages and thickeners, derived from vegetable products: I. Agar-agar II. Mucilages and thickeners extracted from locust beans or locust bean seeds
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark): A. Osier: II. Other B. Cereal straw, cleaned, bleached or dyed
15.05	Wool grease and fatty substances derived therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified

CCT heading No	Description
15.10	Fatty acids; acid oils from refining; fatty alcohols: <ul style="list-style-type: none"> <li>A. Stearic acid</li> <li>B. Oleic acid</li> <li>ex C. Other fatty acids; acid oils from refining               <ul style="list-style-type: none"> <li>— excluding products obtained from pinewood, of a fatty acid content of 90 % or more by weight</li> </ul> </li> <li>D. Fatty alcohols</li> </ul>
15.11	Glycerol and glycerol lyes
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured: <ul style="list-style-type: none"> <li>A. Spermaceti, crude, pressed or refined, whether or not coloured</li> <li>B. Beeswax and other insect waxes, whether or not coloured:               <ul style="list-style-type: none"> <li>II. Other</li> </ul> </li> </ul>
15.16	Vegetable waxes, whether or not coloured: <ul style="list-style-type: none"> <li>B. Other</li> </ul>
15.17	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes: <ul style="list-style-type: none"> <li>A. Degras</li> </ul>
18.03	Cocoa paste (in bulk or in block), whether or not defatted
18.04	Cocoa butter (fat or oil)
18.05	Cocoa powder, unsweetened
21.02	Extracts, essences or concentrates of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof: <ul style="list-style-type: none"> <li>A. Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates</li> <li>B. Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates</li> <li>C. Roasted chicory and other roasted coffee substitutes:               <ul style="list-style-type: none"> <li>I. Roasted chicory</li> </ul> </li> <li>D. Extracts, essences and concentrates of roasted chicory and other roasted coffee substitutes:               <ul style="list-style-type: none"> <li>I. Of roasted chicory</li> </ul> </li> </ul>
21.03	Mustard flour and prepared mustard
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations: <ul style="list-style-type: none"> <li>B. Homogenised composite food preparations</li> </ul>
21.06	Natural yeasts (active or inactive); prepared baking powders: <ul style="list-style-type: none"> <li>A. Active natural yeasts:               <ul style="list-style-type: none"> <li>I. Culture yeast</li> <li>III. Other</li> </ul> </li> <li>C. Prepared baking powders</li> </ul>
21.07	Food preparations not elsewhere specified or included: <ul style="list-style-type: none"> <li>G. Other:               <ul style="list-style-type: none"> <li>I. Containing no milkfats or containing less than 1,5 % by weight of such fats:                   <ul style="list-style-type: none"> <li>a) Containing no sucrose or containing less than 5 % by weight of sucrose (including invert sugar expressed as sucrose):                       <ul style="list-style-type: none"> <li>ex 1. Containing no starch or containing less than 5 % by weight of starch:                           <ul style="list-style-type: none"> <li>— excluding protein hydrolysates and yeast autolysates</li> </ul> </li> </ul> </li> </ul> </li> </ul> </li> </ul>

CCT heading No	Description
22.01	<p>Waters, including spa waters and aerated waters; ice and snow:</p> <p>A. Spa waters, natural or artificial; aerated waters</p>
22.02	<p>Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:</p> <p>ex A. Not containing milk or milkfats:</p> <p>— not containing sugar (sucrose or invert sugar)</p>
22.08	<p>Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:</p> <p>ex A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength:</p> <p>— other than obtained from agricultural products listed in Annex II to the EEC Treaty</p> <p>ex B. Ethyl alcohol or neutral spirits, undenatured, of an alcoholic strength of 80 % vol or higher:</p> <p>— other than obtained from agricultural products listed in Annex II to the EEC Treaty</p>
22.09	<p>Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:</p> <p>A. Spirits (other than those of heading No 22.08), in containers holding:</p> <p>ex I. Two litres or less:</p> <p>— other than obtained from agricultural products listed in Annex II to the EEC Treaty</p> <p>ex II. More than two litres:</p> <p>— other than obtained from agricultural products listed in Annex II to the EEC Treaty</p> <p>B. Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:</p> <p>II. Other</p> <p>C. Spirituous beverages:</p> <p>I. Rum, arrack and tafia</p> <p>II. Gin</p> <p>III. Whisky</p> <p>IV. Vodka with an alcoholic strength of 45,4 % vol or less and plum, pear or cherry spirit (excluding liqueurs)</p> <p>V. Other, in containers holding:</p> <p>ex a) Two litres or less:</p> <p>— excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)</p> <p>ex b) More than two litres:</p> <p>— excluding those containing eggs or egg yolk and/or sugar (sucrose or invert sugar)</p>
24.02	<p>Manufactured tobacco; tobacco extracts and essences</p>

## ANNEX III

## PORTUGAL

Swiss customs Tariff heading No	Description
0501.	Human hair, unworked, whether or not washed or scoured; waste of human hair
0502.	Pigs', hogs' and boars' bristles or hair, badger hair and other brush making hair; waste of such bristles and hair
0503.	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material
0505.	Fish waste
0507.	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
0508.	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products:
10	— Bone powder
0509.	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whale-bone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products
0512.	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells
0513.	Natural sponges
0514.	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products
1302.	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams
1303.	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:
10	— Vegetable saps and extracts:
20	— Opium
22	— Liquorice juice; manna
22	— Other
52	— Pectic substances, pectinates and pectates:
52	— Pectinates and pectates
60	— Agar-agar and other mucilages and thickeners, derived from vegetable products:
62	— Endosperm flour of locust beans or guar seeds, whether or not slightly modified by chemical treatment in order to stabilise their mucilaginous properties:
64	— For technical purposes
64	— Other
1401.	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark)
1402.	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)

Swiss customs Tariff heading No	Description
1403.	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks
1405.	Vegetable products not elsewhere specified or included
1505.	Wool grease and fatty substances derived therefrom (including lanolin)
1506.	Other animal oils and fats (including neat's-foot oil and fats from bones or waste):
ex 40	— Neat's-foot oil and oils and fats from bones, for technical purposes
1508.	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified
1510.	Fatty acids; acid oils from refining; fatty alcohols:
10	— Stearin
ex 20	— Other fatty acids, except for tall-fatty acids
1511.	Glycerol and glycerol lyes
1515.	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes, whether or not coloured
1516.	Vegetable waxes, whether or not coloured
1517.	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
1704.	Sugar confectionery, not containing cocoa:
10	— Liquorice juice, unsweetened, flavoured or in the form of pastilles, tablets, etc.
1803.	Cocoa paste (in bulk or in block) whether or not defatted
1804.	Cocoa fat (cocoa butter) and cocoa oil
1805.	Cocoa powder, unsweetened
1806.	Chocolate and other food preparations containing cocoa:
	— Mixtures containing more than 12% by weight of butterfat or more than 20% of milkfats in all, in containers of more than 1 kg:
	— Containing by weight of butterfat:
20	— More than 85%
22	— More than 50% up to 85%
24	— More than 25% up to 50%
26	— More than 11% up to 25%
27	— More than 1,5% up to 11%
28	— Other
1902.	Malt extract; preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa:
	— Preparations in which potato flour predominates, whether or not in the form of semolina, flakes etc. and preparations containing powdered milk:
	— Containing more than 12% by weight of butterfat:
ex 04	— Infant food
	— Other:
ex 06	— Containing more than 25% by weight of butterfat



Swiss customs Tariff heading No	Description
1902. ex 08	— Other
	— Other preparations, in containers of more than 2 kg
	— Containing more than 12 % by weight of butterfat:
ex 20	— Containing more than 25 % by weight of butterfat, in containers of more than 2 kg
ex 22	— Other
2102.	Extracts, essences or concentrates, of coffee, tea or maté and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof:
10	— Extracts, essences or concentrates of coffee and preparations with a basis of those extracts, essences or concentrates
12	— Extracts, essences or concentrates of tea or maté and preparations with a basis of those extracts, essences or concentrates
ex 20	— Roasted chicory
ex 22	— Roasted chicory products
2103.	Mustard flour and prepared mustard
2105.	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations:
ex 20	— Homogenized food preparations, other than those containing meat or offal
2106.	Natural yeasts (active or inactive); prepared baking powders:
ex 20	— Natural yeasts, other than inactive natural yeasts
30	— Prepared baking powders
2107.	Food preparations not elsewhere specified or included:
02	— Sweetening matter in tablet form
	— Preparations containing more than 12 % by weight of butterfat and more than 20 % of milkfats in all, in containers of more than 1 kg:
	— containing by weight of butterfat:
40	— more than 85 %
42	— more than 50 % up to 85 %
44	— more than 25 % up to 50 %
46	— more than 1,5 % up to 25 %
47	— 1,5 % or less
48	— other
2201.	Waters, including spa waters and aerated waters; ice and snow
2202.	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 2007:
	— Fruit and vegetable juices diluted with water or aerated:
	— Fruit juices, other, sweetened:
ex 20	— Juices of peaches, bilberries, mulberries and gooseberries, diluted with water, with a natural juice content of 60 % or less, and blackcurrant juices, diluted with water, with a natural juice content of 35 % or less, in glass bottles of a capacity of 2 dl or less
ex 22	— Juices of peaches, bilberries, mulberries and gooseberries, diluted with water, with a natural juice content of 60 % or less, and blackcurrant juices, diluted with water, with a natural juice content of 35 % or less, in other containers

Swiss customs Tariff heading No	Description
2208.	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength
2209.	<p>Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:</p> <ul style="list-style-type: none"> <li>— Brandies such as cognac, armagnac and other wine brandies, rum, arrack, spirituous beverages from seed fruit, kirsch, whisky, etc.: <ul style="list-style-type: none"> <li>— In casks: <ul style="list-style-type: none"> <li>20 — Wine brandies</li> <li>ex 24 — Gin</li> </ul> </li> <li>— In bottles: <ul style="list-style-type: none"> <li>30 — Wine brandies</li> <li>ex 34 — Gin</li> </ul> </li> </ul> </li> <li>— Liqueurs and other sweetened spirituous beverages, whether or not flavoured: sweetened or containing eggs</li> <li>50 — Compound alcoholic preparations (known as 'concentrated extracts'), for the manufacture of beverages</li> </ul>
2402.	Manufactured tobacco; tobacco extracts and essences