



COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 21.9.2004  
COM(2004) 602 final

2004/0206 (ACC)

Proposal for a

**COUNCIL DECISION**

**concerning the conclusion of the Agreement between the European Community and the Swiss Confederation amending the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 as regards the provisions applicable to processed agricultural products**

(presented by the Commission)

## **EXPLANATORY MEMORANDUM**

The Joint Declaration on further negotiations attached to the final acts of the Agreements between the European Community and its Member States and the Swiss Confederation, signed in Luxembourg on 21 June 1999 calls on the Community and Switzerland to undertake negotiations for the updating of Protocol No 2 to the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972.

The Council authorised the Commission to start negotiations. The negotiation directives attached to the Decision of the Council set out the following objectives:

- (a) Update the Protocol No 2 to the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972, in accordance with the results of the Uruguay Round and to adapt its product coverage;
- (b) Resolve outstanding problems affecting trade, all of them taking account of the existing trade arrangements for basic agricultural products
- (c) Make permanent the transitional measures agreed with the Swiss authorities in connection with the implementation of the agreement reach in view to maintain the trade flow between the Swiss Confederation and the new member States after enlargement of the European Union as of 1<sup>st</sup> May 2004;
- (d) Improve reciprocal market access for processed agricultural products

The Commission started the negotiations with Switzerland at the end of 2001 and concluded them on 25 June 2004 by the initialling of a draft for an Agreement amending the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 (the Agreement) as regards the provisions applicable to processed agricultural products.

The Agreement will replace both the Annex I of the Agreement of 1972 by a new Annex I which is attached to this Agreement as Annex 1 and the Protocol No 2 of the Agreement of 1972 by a new Protocol No 2, which is attached to this Agreement as Annex 2.

The updated Protocol No 2 provides a definitive solution to the problems, which have emerged in recent years concerning the trade between the two parties in soft drinks of heading 2202. So far, these problems were dealt provisionally with the Agreement in the form of an exchange of letters of 17 March 2000.

According to the general orientation to follow a more market-oriented approach, reference prices are to be adapted periodically according to Article 5, paragraph 4 of the Protocol No 2.

Proposal for a

## **COUNCIL DECISION**

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THE COUNCIL OF THE EUROPEAN UNION

Having regard to the Treaty establishing the European Community, and in particular Article 133 in conjunction with Article 300 (2) and Article 300 (4) thereof,

Having regard to the proposal from the Commission<sup>1</sup>,

Whereas:

- (1) The Council authorised the Commission to negotiate with the Swiss Confederation an Agreement between the European Community and the Swiss Confederation amending the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 as regards the provisions applicable to processed agricultural products
- (2) According to Council Decision ....../....../CE of .....2004, and subject to its conclusion at a later date, the Agreement was signed on behalf of the European Community on .....2004.
- (3) The Agreement should be approved.

HAS DECIDED AS FOLLOWS:

### *Article 1*

The Agreement between the European Community and the Swiss Confederation amending the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 as regards the provisions applicable to processed agricultural products is hereby approved on behalf of the European Community.

The text of the Agreement is attached to this Decision.

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<sup>1</sup> OJ C , , p. .

## *Article 2*

The position to be taken by the Community as regards decisions or recommendations of the Joint Committee that are based on Article 7 of Protocol No 2 to the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 shall be laid down by the Commission.

## *Article 3*

The President of the Council shall effect the notification provided for in Article 5 paragraph 1 of the Agreement on behalf of the European Community<sup>2</sup>.

## *Article 4*

This Decision shall be published in the Official Journal of the European Union.

Done at Brussels,

*For the Council*  
*The President*

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<sup>2</sup> the date of entry into force of the Agreement will be published in the Official Journal of the European Union by the General Secretariat of the Council.

## **AGREEMENT**

**between the European Community and the Swiss Confederation amending the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 as regards the provisions applicable to processed agricultural products**

THE EUROPEAN COMMUNITY, hereinafter referred to as “the Community”, and

THE SWISS CONFEDERATION, hereinafter referred to as “Switzerland”,

Hereinafter together referred to as “the Contracting Parties”,

HAVING REGARD to the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 and to the Joint Declaration on further negotiations attached to the final acts of the Agreements between the European Communities and their Member States and the Swiss Confederation, signed in Luxemburg on 21 June 1999,

CONSIDERING that Protocol No 2 to the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 - hereinafter referred to as "the Agreement" - should be updated in accordance with the results of the Uruguay Round and be adapted as regards product coverage,

CONSIDERING that the trade flows between Switzerland and the new Member States should be maintained after enlargement of the European Union,

DESIRING to improve reciprocal market access for processed agricultural products,

HAVING REGARD to the Agreement in the form of an Exchange of Letters between the European Community, of the one part, and the Swiss Confederation, of the other part, on Protocol No 2 to the Agreement between the European Economic Community and the Swiss Confederation, of 17 March 2000,

HAVE AGREED AS FOLLOWS:

### *Article 1*

The Agreement is amended as follows:

1. Annex I of the Agreement is replaced by the new Annex I which is attached to this agreement as Annex 1.
2. Protocol No 2 of the Agreement is replaced by the new Protocol No 2, which is attached to this agreement as Annex 2.

### *Article 2*

The following agreements are repealed with effect from the entry into force of this agreement:

- Agreement in form of an exchange of letters between the European Community, of the one part, and the Swiss Confederation, of the other part, on Protocol No 2 to the Agreement between the European Economic Community and the Swiss Confederation, of 17 March 2000;
- Exchange of letters between the European Commission and the Swiss Federal Administration on arrangements designed to improve transparency in the various price compensation measures applied by the European Community and Switzerland which affect trade in processed agricultural products covered by Protocol No 2, of 29 November 1988.

### *Article 3*

The Annexes to this agreement, including Tables and Appendices to the Tables and the Appendix to the Protocol No 2, shall form an integral part thereof.

### *Article 4*

1. This agreement shall apply, on the one hand, to the territories to which the Treaty establishing the European Communities applies upon the terms laid down in that Treaty and, on the other, to the territory of Switzerland.
2. This agreement shall also apply to the territory of the Principality of Liechtenstein as long as the customs union with Switzerland is maintained.

### *Article 5*

1. This agreement will be approved by the Contracting Parties in accordance with their own procedures. It shall enter into force on the day following the day on which the Contracting Parties have notified each other of the completion of their respective internal procedures necessary to this end.

2. Pending the completion of the ratification procedures referred to in Paragraph 1, the Contracting Parties shall apply this agreement from the first day of the fourth month following the date of the signature, provided that the implementing measures as defined in Article 5, Paragraph 4 of Protocol No 2 are adopted at the same date.

#### *Article 6*

This agreement is drawn up in duplicate in the Czech, Danish, Dutch, English, Estonian, Finnish, French, German, Greek, Hungarian, Italian, Latvian, Lithuanian, Polish, Portuguese, Slovak, Slovene, Spanish and Swedish languages, each of which being equally authentic.

*Done at ( ...) on ( ...)*

*For the European Community*

*For the Swiss Confederation*

**ANNEX I**

List of products referred to in Article 2(i) of the Agreement:

| HS code    | Description                                                                                                                                                                                                                                                       |
|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3501       | Casein, caseinates and other casein derivatives; casein glues:                                                                                                                                                                                                    |
| 3501 10    | – Casein                                                                                                                                                                                                                                                          |
| Ex 3501 90 | – Other:                                                                                                                                                                                                                                                          |
|            | – Other than casein glues                                                                                                                                                                                                                                         |
| 3502       | Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives:                                                                        |
|            | – Egg albumin:                                                                                                                                                                                                                                                    |
| 3502 11    | -- Dried                                                                                                                                                                                                                                                          |
| 3502 19    | -- Other                                                                                                                                                                                                                                                          |
| 3502 20    | – Milk albumin, including concentrates of two or more whey proteins                                                                                                                                                                                               |
| Ex 3505    | Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:                                                                                                    |
|            | for feed purpose                                                                                                                                                                                                                                                  |
| 3809       | Finishing agents, dye carriers to accelerate the dyeing or fixing or dyestuffes 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: |
| Ex 3809 10 | – With a basis of amylaceous substances, for feed purpose                                                                                                                                                                                                         |
| 3823       | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:                                                                                                                                                                        |
|            | – Industrial monocarboxylic fatty acids; acid oils from refining:                                                                                                                                                                                                 |
| 3823 11    | -- Stearic acid                                                                                                                                                                                                                                                   |
| 3823 12    | -- Oleic acid                                                                                                                                                                                                                                                     |
| 3823 19    | -- Other                                                                                                                                                                                                                                                          |
| 3823 70    | – Industrial fatty alcohols”                                                                                                                                                                                                                                      |

**PROTOCOL No 2**  
**concerning certain processed agricultural products**

*Article 1*

*General Principles*

1. The provisions of the Agreement shall apply to products listed in Tables I and II unless otherwise specified in this Protocol.
2. In particular, with respect to these products, the Contracting Parties may not levy customs duties on imports or charges having equivalent effect, including agricultural components, or grant export refunds or any refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect.
3. The provisions of this Protocol shall likewise apply to the Principality of Liechtenstein until the application of Protocol 3 to the Agreement on the European Economic Area to the Principality of Liechtenstein.

*Article 2*

*Application of price compensation measures*

1. In order to take account of differences in the cost of the agricultural raw materials used in the manufacture of the products specified in Table I, the Agreement does not preclude the application of price compensation measures to these products; that is the levying of agricultural components upon import and the granting of export refunds or the granting of refunds, remissions or non-payments, partial or complete of customs duties or charges having an equivalent effect.
2. If a Contracting Party applies internal measures, which reduce the price of raw materials to processing industries, these measures shall be taken into account in the calculation of the price compensation amounts.

*Article 3*

*Price compensation measures on imports*

1. Switzerland's basic amounts for the agricultural raw materials taken into consideration in calculating the agricultural components on imports shall neither exceed the difference between the Swiss domestic reference price and the Community's domestic reference price for the respective agricultural raw material nor the Swiss import duty actually applied for the agricultural raw material when imported as such.
2. The Swiss import regime for products specified in Table I is laid down in Table IV.

3. If the Swiss domestic reference price is lower than the Community's domestic reference price, the Community may introduce the price compensation measures as laid down in Article 2 that is the levying of agricultural components upon import, in accordance with Regulation (EC) 1460/96 and its successors.

#### *Article 4*

##### *Price compensation measures on exports*

1. The Swiss export refunds or refunds, remissions or non-payments, partial or complete, of customs duties or charges having an equivalent effect for exports to the Community for products listed in Table I shall not exceed the difference between the Swiss domestic reference price and the Community's domestic reference price for the agricultural raw materials used in the manufacture of these products multiplied with the quantities actually used. If the Swiss domestic reference price is equal or lower than the Community's domestic reference price, the Swiss export refund or refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect shall be zero.
2. If the Swiss domestic reference price is lower than the Community's domestic reference price, the Community may introduce the price compensation measures as laid down in Article 2 that is the granting of export refunds according to the Regulation (EC) 1520/2000 and its successors or the granting of refunds, remissions or non-payments, partial or complete of customs duties or charges having an equivalent effect.
3. For sugar used in the manufacture of products listed in Table I and Table II the Contracting Parties may not grant any export refunds or any refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect.

#### *Article 5*

##### *Reference prices*

1. The Community and Swiss domestic reference prices for agricultural raw materials mentioned in Articles 3 and 4 are listed in Table III.
2. The Contracting Parties shall periodically, at least once every year, provide to the Joint Committee the domestic reference prices of all raw materials for which price compensation measures are applied. The domestic reference prices, which are provided, shall reflect the actual price situation in the territory of the Contracting Party. They shall be the prices normally paid at the wholesale or the manufacturing stage by processing industries. If an agricultural raw material is available to the processing industry, or to a part of it, at a price lower than the one otherwise ruling on the domestic market, the domestic reference prices provided shall be adjusted accordingly.
3. The Joint Committee shall fix the domestic reference prices and the price differences, for agricultural raw materials listed in Table III on the basis of the information

provided by the services of the Commission and the Swiss Federal Administration. If necessary for the preservation of the relative preferential margins, the basic amounts of the agricultural raw materials listed in Table IV shall be adapted.

4. The Joint Committee shall review the domestic prices for agricultural raw materials mentioned in Articles 3 and 4 that are listed in Table III prior to the application of this Protocol.

#### *Article 6*

##### *Special provision on administrative co-operation*

Special provisions on administrative cooperation are laid down in the Appendix to this Protocol.

#### *Article 7*

##### *Amendments*

The Joint Committee may decide to amend the Tables, the Appendices to the Tables and the Appendix attached to this Protocol.

**TABLE I**

**Products subject to price compensation measures**

| <b>HS<br/>Heading<br/>No</b> | <b>Description of products</b>                                                                                                                                                                                                                                                                                                                                                                                                                        |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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>                                                                                                                                                                                                    |
| .10                          | - Yogurt:                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| ex .10                       | - - Flavoured or containing added fruit, nuts or cocoa                                                                                                                                                                                                                                                                                                                                                                                                |
| .90                          | - Other:                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| ex .90                       | - - Flavoured or containing added fruit, nuts or cocoa                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>0405</b>                  | <b>Butter and other fats and oils derived from milk; dairy spreads:</b>                                                                                                                                                                                                                                                                                                                                                                               |
| .20                          | - Dairy spreads:                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| ex .20                       | - - Of a fat content, by weight, of 39% or more but less than 75%                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>1517</b>                  | <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 No 1516:</b>                                                                                                                                                                                                                                |
| .10                          | - Margarine, excluding liquid margarine:                                                                                                                                                                                                                                                                                                                                                                                                              |
| ex .10                       | - - Containing more than 10% but not more than 15% by weight of milk fats                                                                                                                                                                                                                                                                                                                                                                             |
| .90                          | - Other:                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| ex .90                       | - - Containing more than 10% but not more than 15% by weight of milk fats                                                                                                                                                                                                                                                                                                                                                                             |
| <b>1704</b>                  | <b>Sugar confectionery (including white chocolate), not containing cocoa</b>                                                                                                                                                                                                                                                                                                                                                                          |
| <b>1806</b>                  | <b>Chocolate and other food preparations containing cocoa</b>                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>1901</b>                  | <b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa powder or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 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</b> |
| <b>1902</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>                                                                                                                                                                                                                                  |
| <b>1904</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>                                                                                                                          |
| <b>1905</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>                                                                                                                                                                                                                            |
| <b>2004</b>                  | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006:</b>                                                                                                                                                                                                                                                                                                              |
| .10                          | - Potatoes:                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ex .10                       | - - In the form of flour, meal or flakes                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>2005</b>                  | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006:</b>                                                                                                                                                                                                                                                                                                          |
| .20                          | - Potatoes:                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| ex .20                       | - - In the form of flour, meal or flakes                                                                                                                                                                                                                                                                                                                                                                                                              |
| <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>                                                                                                                                                                                                                                                |
|                              | - Nuts, ground-nuts and other seeds, whether or not mixed together:                                                                                                                                                                                                                                                                                                                                                                                   |
| .11                          | - - Ground-nuts:                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| ex .11                       | - - - Peanut butter                                                                                                                                                                                                                                                                                                                                                                                                                                   |

| HS<br>Heading<br>No | Description of products                                                                                                                                                                                                                                           |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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 of coffee:                                                                                                            |
| .12                 | - - Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:                                                                                                                                                              |
| ex .12              | - - - Containing by weight 1.5% or more milk fat, 2.5% or more milk proteins, 5% or more sugar or 5% or more starch                                                                                                                                               |
| .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:                                                                                                 |
| ex .20              | - - Containing by weight 1.5% or more milk fat, 2.5% or more milk proteins, 5% or more sugar or 5% or more starch                                                                                                                                                 |
| <b>2103</b>         | <b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>                                                                                                                                      |
| .20                 | - Tomato ketchup and other tomato sauces                                                                                                                                                                                                                          |
| .90                 | - Other:                                                                                                                                                                                                                                                          |
| ex .90              | - - Other than mango chutney, liquid                                                                                                                                                                                                                              |
| <b>2104</b>         | <b>Soups and broths and preparations therefor; homogenized composite food preparations</b>                                                                                                                                                                        |
| <b>2105</b>         | <b>Ice cream and other edible ice, whether or not containing cocoa</b>                                                                                                                                                                                            |
| <b>2106</b>         | <b>Food preparations not elsewhere specified or included:</b>                                                                                                                                                                                                     |
| .10                 | - Protein concentrates and textured protein substances:                                                                                                                                                                                                           |
| ex .10              | - - Containing more than 1% milk fats, 1% other fats or more than 5% sugars                                                                                                                                                                                       |
| .90                 | - Other                                                                                                                                                                                                                                                           |
| <b>2208</b>         | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:</b>                                                                                                                       |
| ex .90              | - Other than undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol and other than concentrated grape juice containing added spirit                                                                                                    |
| <b>3501</b>         | <b>Casein, caseinates and other casein derivatives; casein glues</b>                                                                                                                                                                                              |
| .10                 | - Casein                                                                                                                                                                                                                                                          |
| .90                 | - Other:                                                                                                                                                                                                                                                          |
| ex .90              | - - Other than casein glues                                                                                                                                                                                                                                       |

TABLE II

## Free-trade products

| HS<br>Heading<br>No | Description of products                                                                                                                                                                                                                                                                                                                                    |
|---------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 0501                | Human hair, unworked, whether or not washed or scoured; waste of human hair                                                                                                                                                                                                                                                                                |
| 0502                | Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair                                                                                                                                                                                                                                          |
| 0503                | Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material                                                                                                                                                                                                                                                        |
| 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                                                                                      |
| 10                  | - Feathers of a kind used for stuffing, down                                                                                                                                                                                                                                                                                                               |
| ex 90               | - Other (other than for feed purpose)                                                                                                                                                                                                                                                                                                                      |
| 0506                | Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products                                                                                                                                                                                                   |
| 0507                | Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products                                                                                                                                                                  |
| 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:                                                                                                                             |
| ex 00               | - Other than for feed purpose                                                                                                                                                                                                                                                                                                                              |
| 0509                | Natural sponges of animal origin                                                                                                                                                                                                                                                                                                                           |
| 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                                                                                                                            |
| 0710                | Vegetables, frozen:                                                                                                                                                                                                                                                                                                                                        |
| 40                  | - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                                                                                                                                                                                    |
| 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:                                                                                                                                                           |
| 90                  | - Other vegetables; mixtures of vegetables:                                                                                                                                                                                                                                                                                                                |
| ex 90               | - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                                                                                                                                                                                  |
| 0901                | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion                                                                                                                                                                                                                            |
| 0902                | Tea, whether or not flavoured                                                                                                                                                                                                                                                                                                                              |
| 0903                | Maté                                                                                                                                                                                                                                                                                                                                                       |
| 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: |
| ex 20               | - Seaweeds and other algae (other than for feed purpose)                                                                                                                                                                                                                                                                                                   |
| 1302                | Vegetables saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products                                                                                                                                                                           |
| 1401                | Vegetable materials of a kind used primarily for plaiting (for example bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)                                                                                                                                                                              |
| 1402                | Vegetable materials of a kind used primarily as stuffing or as padding (for example kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material                                                                                                                                                             |
| 1403                | Vegetable materials of a kind used primarily in brooms or in brushes (for example broomcorn piassava, couch-grass and istle), whether or not in hanks or bundles                                                                                                                                                                                           |
| 1404                | Vegetable products not elsewhere specified or included                                                                                                                                                                                                                                                                                                     |
| 10                  | - Raw vegetable materials of a kind used primarily in dyeing and tanning                                                                                                                                                                                                                                                                                   |
| 20                  | - Cotton linters                                                                                                                                                                                                                                                                                                                                           |
| ex 90               | - Other (other than for feed purpose)                                                                                                                                                                                                                                                                                                                      |

| <b>HS<br/>Heading<br/>No</b> | <b>Description of products</b>                                                                                                                                                                                                                                                                                                                                                                         |
|------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>1505</b>                  | <b>Wool grease and fatty substances derived therefrom (including lanolin):</b>                                                                                                                                                                                                                                                                                                                         |
| ex 00                        | - Other than for feed purpose                                                                                                                                                                                                                                                                                                                                                                          |
| <b>1516</b>                  | <b>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinized, whether or not refined, but not further prepared:</b>                                                                                                                                                                                                         |
| 20                           | - Vegetable fats and oils and their fractions:                                                                                                                                                                                                                                                                                                                                                         |
| ex 20                        | - - Hydrogenated castor oil, so called 'opal-wax'                                                                                                                                                                                                                                                                                                                                                      |
| <b>1517</b>                  | <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 No 1516:</b>                                                                                                                                                                                 |
| 90                           | - Other:                                                                                                                                                                                                                                                                                                                                                                                               |
| ex 90                        | - - Edible mixtures or preparations of a kind used as mould release preparations                                                                                                                                                                                                                                                                                                                       |
| <b>1518</b>                  | <b>Animal or vegetable fats and oils and their fractions, boiled, oxidized, dehydrated, sulphurized, blown, polymerized by heat in vacuum or in inert gas otherwise chemically modified, excluding those of heading No 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:</b> |
| ex 00                        | - Linosyn                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>1520</b>                  | <b>Glycerol, crude; glycerol waters and glycerol lyes</b>                                                                                                                                                                                                                                                                                                                                              |
| <b>1521</b>                  | <b>Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured</b>                                                                                                                                                                                                                                                                      |
| <b>1522</b>                  | <b>Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes</b>                                                                                                                                                                                                                                                                                                  |
| <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>                                                                                                                                                            |
| 50                           | - Chemically pure fructose                                                                                                                                                                                                                                                                                                                                                                             |
| 90                           | - Other, including invert sugar and other sugar sirup blends containing in the dry state 50% by weight of fructose                                                                                                                                                                                                                                                                                     |
| ex 90                        | - - Chemically pure maltose (other than for feeding purpose)                                                                                                                                                                                                                                                                                                                                           |
| <b>1803</b>                  | <b>Cocoa paste, whether or not defatted</b>                                                                                                                                                                                                                                                                                                                                                            |
| <b>1804</b>                  | <b>Cocoa butter, fat and oil</b>                                                                                                                                                                                                                                                                                                                                                                       |
| <b>1805</b>                  | <b>Cocoa powder, not containing added sugar or other sweetening matter</b>                                                                                                                                                                                                                                                                                                                             |
| <b>1903</b>                  | <b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</b>                                                                                                                                                                                                                                                                      |
| <b>2001</b>                  | <b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</b>                                                                                                                                                                                                                                                                                      |
| 90                           | - Other:                                                                                                                                                                                                                                                                                                                                                                                               |
| ex 90                        | - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ); palm hearts; yams, sweet potatoes and similar edible parts of plants of heading 0714                                                                                                                                                                                                                                                        |
| <b>2004</b>                  | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading No. 2006:</b>                                                                                                                                                                                                                                                               |
| 90                           | - Other vegetables and mixtures or vegetables:                                                                                                                                                                                                                                                                                                                                                         |
| ex 90                        | - - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                                                                                                                                                                                                                              |
| <b>2005</b>                  | <b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 2006:</b>                                                                                                                                                                                                                                                           |
| 80                           | - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                                                                                                                                                                                                                                |
| <b>2006</b>                  | <b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised):</b>                                                                                                                                                                                                                                                                             |
| ex 00                        | - Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                                                                                                                                                                                                                                |
| <b>2007</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>                                                                                                                                                                                                                              |
| <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>                                                                                                                                                                                                 |
|                              | - Nuts, ground-nuts and other seeds, whether or not mixed together:                                                                                                                                                                                                                                                                                                                                    |
| 11                           | - - Ground-nuts:                                                                                                                                                                                                                                                                                                                                                                                       |

| HS<br>Heading<br>No | Description of products                                                                                                                                                                                                                                           |
|---------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 11               | - - - Ground nuts, roasted                                                                                                                                                                                                                                        |
|                     | - Other, including mixtures other than those of subheading No 2008 19:                                                                                                                                                                                            |
| 91                  | - - Palm Hearts                                                                                                                                                                                                                                                   |
| 99                  | - - Other:                                                                                                                                                                                                                                                        |
| ex 99               | - - - Maize (corn), other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )                                                                                                                                                                              |
| <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 of coffee:                                                                                                            |
| 11                  | - - Extracts, essences and concentrates                                                                                                                                                                                                                           |
| 12                  | - - Preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:                                                                                                                                                              |
| ex 12               | - - - Containing no milk fats, milk proteins, sugar or starch or containing by weight less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sugar or 5 % starch                                                                                                      |
| 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:                                                                                                 |
| ex 20               | - - Containing no milk fats, milk proteins, sugar or starch or containing by weight less than 1,5 % milk fat, 2,5 % milk proteins, 5 % sugar or 5 % starch                                                                                                        |
| 30                  | - Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof                                                                                                                                                           |
| <b>2102</b>         | <b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders:</b>                                                                                                             |
| ex 10               | - Active yeasts (other than bakers' yeast and other than for feeding purpose)                                                                                                                                                                                     |
| ex 20               | - Inactive yeasts; other single-cell micro-organisms, dead (other than for feed purpose)                                                                                                                                                                          |
| 30                  | - Prepared baking powders                                                                                                                                                                                                                                         |
| <b>2103</b>         | <b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:</b>                                                                                                                                      |
| 10                  | - Soya sauce                                                                                                                                                                                                                                                      |
| 30                  | - Mustard flour and meal and prepared mustard:                                                                                                                                                                                                                    |
| ex 30               | - - Mustard flour and meal other than for feed purpose; prepared mustard                                                                                                                                                                                          |
| 90                  | - Other:                                                                                                                                                                                                                                                          |
| ex 90               | - - Mango chutney, liquid                                                                                                                                                                                                                                         |
| <b>2106</b>         | <b>Food preparations not elsewhere specified or included:</b>                                                                                                                                                                                                     |
| 10                  | - Protein concentrates and textured protein substances:                                                                                                                                                                                                           |
| ex 10               | - - Other than containing more than 1% milk fats, 1% other fats or more than 5% sugars                                                                                                                                                                            |
| <b>2201</b>         | <b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter not flavoured; ice and snow</b>                                                                                               |
| <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>                                         |
| 10                  | - Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured                                                                                                                                             |
| ex 90               | - Other than fruit juice or vegetable juice diluted with water or aerated                                                                                                                                                                                         |
| <b>2203</b>         | <b>Beer made from malt</b>                                                                                                                                                                                                                                        |
| <b>2205</b>         | <b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances</b>                                                                                                                                                                       |
| <b>2207</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>                                                                                                            |
| <b>2208</b>         | <b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:</b>                                                                                                                       |
| 20                  | - Spirits obtained by distilling grape wine or grape marc                                                                                                                                                                                                         |
| 30                  | - Whiskies                                                                                                                                                                                                                                                        |
| 40                  | - Rum and tafia                                                                                                                                                                                                                                                   |
| 50                  | - Gin and Geneva                                                                                                                                                                                                                                                  |
| 60                  | - Vodka                                                                                                                                                                                                                                                           |
| 70                  | - Liqueurs and cordials                                                                                                                                                                                                                                           |
| <b>2209</b>         | <b>Vinegar and substitutes for vinegar obtained from acetic acid</b>                                                                                                                                                                                              |

**TABLE III****EC and Swiss domestic reference prices <sup>(4)</sup>**

| <b>Agricultural raw material</b> | <b>Swiss domestic reference price</b><br>CHF per<br>100 kg net | <b>EC domestic reference price</b><br>CHF per<br>100 kg net | <b>Difference Swiss / EC reference price</b><br>CHF per<br>100 kg net |
|----------------------------------|----------------------------------------------------------------|-------------------------------------------------------------|-----------------------------------------------------------------------|
| Common wheat                     | 64.00                                                          | 19.45                                                       | 44.55                                                                 |
| Durum wheat                      | 43.22                                                          | 28.46                                                       | 14.76                                                                 |
| Rye                              | 58.00                                                          | 15.98                                                       | 42.02                                                                 |
| Barley                           | 32.46                                                          | 11.81                                                       | 20.65                                                                 |
| Maize                            | 38.97                                                          | 18.87                                                       | 20.10                                                                 |
| Common wheat flour               | 105.88                                                         | 27.23                                                       | 78.65                                                                 |
| Whole-milk powder                | 607.00                                                         | 382.77                                                      | 224.23                                                                |
| Skimmed-milk powder              | 481.04                                                         | 295.49                                                      | 185.55                                                                |
| Butter                           | 922.00                                                         | 336.10 <sup>(1)</sup> / 455.20                              | 466.80 / 585.90 <sup>(1)</sup>                                        |
| White sugar                      | —                                                              | —                                                           | 0.00                                                                  |
| Eggs <sup>(2)</sup>              | 250.75                                                         | 186.70                                                      | 64.05                                                                 |
| Fresh potatoes                   | 42.00                                                          | 21.14                                                       | 20.86                                                                 |
| Vegetable fat <sup>(3)</sup>     | 360.00                                                         | 147.25                                                      | 212.75                                                                |

<sup>(1)</sup> For products benefiting from the aid for butter granted under Commission Regulation (EC) No 2571/97 of 15 December 1997 on the sale of butter at reduced prices and the granting of aid for cream, butter and concentrated butter for use in the manufacture of pastry products, ice-cream and other foodstuffs.

<sup>(2)</sup> Derived from the prices for liquid birds' eggs, not in shell multiplied with factor 0.85.

<sup>(3)</sup> Prices for vegetable fats (for the baking and food industry) with 100% fat content.

<sup>(4)</sup> The EC and Swiss domestic reference prices for agricultural raw materials mentioned in Articles 3 and 4 that are listed in Table III are based on data of 1<sup>st</sup> January 2002. They shall be reviewed by the Joint Committee prior to the application of this Protocol.

**TABLE IV****Swiss Import Regime**

- a) The customs duty for the products listed in the Appendix to this Table is an agricultural component calculated on the basis of the net weight. The standard recipes are specified in the Appendix.
- b) For products listed in the Appendix the following basic amounts for agricultural raw materials are taken into account for the calculation of the agricultural components:

| <b>Agricultural raw material</b> | <b>Applied basic amount as from the entry into force</b> | <b>Applied basic amount as from three years after the entry into force</b> |
|----------------------------------|----------------------------------------------------------|----------------------------------------------------------------------------|
|                                  | <b>CHF per 100 kg net</b>                                | <b>CHF per 100 kg net</b>                                                  |
| Common wheat                     | 40.00                                                    | 38.00                                                                      |
| Durum wheat                      | 13.00                                                    | 12.00                                                                      |
| Rye                              | 37.00                                                    | 36.00                                                                      |
| Barley                           | 18.00                                                    | 18.00                                                                      |
| Maize                            | 18.00                                                    | 18.00                                                                      |
| Common wheat flour               | 70.00                                                    | 67.00                                                                      |
| Whole-milk powder                | 201.00                                                   | 191.00                                                                     |
| Skimmed-milk powder              | 167.00                                                   | 158.00                                                                     |
| Butter                           | 466.00                                                   | 466.00                                                                     |
| White sugar                      | Zero                                                     | Zero                                                                       |
| Eggs                             | 36.00                                                    | 36.00                                                                      |
| Fresh potatoes                   | 18.00                                                    | 18.00                                                                      |
| Vegetable fat                    | 191.00                                                   | 181.00                                                                     |

- c) The customs duty for the products listed in the table below is zero.

| <b>Swiss tariff heading</b> | <b>Comments</b>                  |
|-----------------------------|----------------------------------|
| 1901.9099                   |                                  |
| 1904.9020                   |                                  |
| 1905.9040                   |                                  |
| 2103.2000                   |                                  |
| ex 2103.9000                | Other than mango chutney, liquid |
| 2104.1000                   |                                  |
| 2106.9010                   |                                  |
| 2106.9024                   |                                  |
| 2106.9029                   |                                  |
| 2106.9030                   |                                  |
| 2106.9040                   |                                  |
| 2106.9099                   |                                  |
| 2208.9099                   |                                  |

- d) As from the application of this Protocol the customs duties for the products listed in the table below are reduced to zero in three equal yearly steps.

| Swiss tariff heading | Applied duty as from the entry into force | Applied duty as from one year after the entry into force | Applied duty as from two years after the entry into force |
|----------------------|-------------------------------------------|----------------------------------------------------------|-----------------------------------------------------------|
|                      | CHF per 100 kg gross                      | CHF per 100 kg gross                                     | CHF per 100 kg gross                                      |
| 2208.9021            | 27.30                                     | 13.70                                                    | Zero                                                      |
| 2208.9022            | 46.70                                     | 23.30                                                    | Zero                                                      |

- e) The tariff headings set out in this Table refer to those applicable in Switzerland on 1 January 2002. Notwithstanding Article 12<sup>bis</sup> of the Agreement, the terms of this Table will not be affected by any changes that may be made in the tariff nomenclature.

## APPENDIX TO TABLE IV

### Swiss Standards recipes

The standard recipes referred to in Table IV, paragraph a (Swiss Import Regime) used in the calculation of the agricultural components are specified in the table below.

| Swiss tariff heading | Comments                                                             | Common wheat                                          | Durum wheat | Rye | Barley | Maize | Common wheat flour | Whole-milk powder | Skimmed-milk powder | Butter | White sugar | Eggs | Fresh potatoes | Vegetable fat |
|----------------------|----------------------------------------------------------------------|-------------------------------------------------------|-------------|-----|--------|-------|--------------------|-------------------|---------------------|--------|-------------|------|----------------|---------------|
|                      |                                                                      | kg of raw material per 100 kg net of finished product |             |     |        |       |                    |                   |                     |        |             |      |                |               |
| 0403.1010            |                                                                      |                                                       |             |     |        |       |                    | 6                 | 8                   |        | 20          |      |                |               |
| 0403.1020            |                                                                      |                                                       |             |     |        |       |                    | 10                | 8                   |        | 15          |      |                |               |
| 0403.9031            |                                                                      |                                                       |             |     |        |       |                    | 20                |                     | 18     |             |      |                |               |
| 0403.9041            |                                                                      |                                                       |             |     |        |       |                    | 10                | 8                   |        |             |      |                |               |
| 0403.9049            |                                                                      |                                                       |             |     |        |       |                    | 10                | 8                   |        |             |      |                |               |
| 0403.9061            |                                                                      |                                                       |             |     |        |       |                    | 20                |                     | 20     | 15          |      |                |               |
| ex 0403.9071         | Containing more than 1% but not more than 3% by weight of milk fat   |                                                       |             |     |        |       |                    | 8                 | 12                  |        | 15          |      |                |               |
| ex 0403.9071         | Containing more than 3% by weight of milk fat                        |                                                       |             |     |        |       |                    | 15                | 12                  |        | 15          |      |                |               |
| ex 0405.2010         | Of a fat content, by weight, of 39% or more but less than 75%        |                                                       |             |     |        |       |                    |                   | 6                   | 85     | 9           |      |                |               |
| ex 0405.2090         | Of a fat content, by weight, of 39% or more but less than 75%        |                                                       |             |     |        |       |                    |                   | 6                   | 85     | 9           |      |                |               |
| ex 1517.1010         | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |             |     |        |       |                    |                   |                     | 15     |             |      |                | 80            |
| ex 1517.1061         | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |             |     |        |       |                    |                   |                     | 15     |             |      |                | 80            |
| ex 1517.1069         | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |             |     |        |       |                    |                   |                     | 15     |             |      |                | 80            |

| Swiss<br>tariff<br>heading | Comments                                                             | Common<br>wheat                                       | Durum<br>wheat | Rye | Barley | Maize | Common<br>wheat flour | Whole-milk<br>powder | Skimmed-<br>milk powder | Butter | White sugar | Eggs | Fresh<br>potatoes | Vegetable fat |
|----------------------------|----------------------------------------------------------------------|-------------------------------------------------------|----------------|-----|--------|-------|-----------------------|----------------------|-------------------------|--------|-------------|------|-------------------|---------------|
|                            |                                                                      | kg of raw material per 100 kg net of finished product |                |     |        |       |                       |                      |                         |        |             |      |                   |               |
| ex<br>1517.1071            | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 15     |             |      |                   | 40            |
| ex<br>1517.1079            | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 15     |             |      |                   | 40            |
| ex<br>1517.1081            | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 15     |             |      |                   | 25            |
| ex<br>1517.1089            | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 15     |             |      |                   | 25            |
| ex<br>1517.1091            | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 15     |             |      |                   | 10            |
| ex<br>1517.1099            | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 15     |             |      |                   | 10            |
| ex<br>1517.9010            | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 15     |             |      |                   | 85            |
| ex<br>1517.9061            | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 15     |             |      |                   | 85            |
| ex<br>1517.9069            | Containing more than 10% but not more than 15% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 15     |             |      |                   | 85            |
| 1704.1010                  |                                                                      |                                                       |                |     |        | 16    |                       |                      |                         |        | 74          |      |                   |               |
| 1704.1020                  |                                                                      |                                                       |                |     |        | 32    |                       |                      |                         |        | 65          |      |                   |               |
| 1704.1030                  |                                                                      |                                                       |                |     |        | 40    |                       |                      |                         |        | 52          |      |                   |               |
| 1704.9010                  |                                                                      |                                                       |                |     |        |       |                       | 20                   |                         |        | 45          |      |                   |               |
| 1704.9020                  |                                                                      |                                                       |                |     |        | 21    |                       |                      |                         |        | 53          |      |                   |               |
| 1704.9031                  |                                                                      |                                                       |                |     |        | 16    |                       |                      |                         |        | 40          |      |                   |               |

| Swiss<br>tariff<br>heading | Comments                                                                   | Common<br>wheat                                       | Durum<br>wheat | Rye | Barley | Maize | Common<br>wheat flour | Whole-milk<br>powder | Skimmed-<br>milk powder | Butter | White sugar | Eggs | Fresh<br>potatoes | Vegetable fat |
|----------------------------|----------------------------------------------------------------------------|-------------------------------------------------------|----------------|-----|--------|-------|-----------------------|----------------------|-------------------------|--------|-------------|------|-------------------|---------------|
|                            |                                                                            | kg of raw material per 100 kg net of finished product |                |     |        |       |                       |                      |                         |        |             |      |                   |               |
| 1704.9032                  |                                                                            |                                                       |                |     |        | 16    |                       |                      |                         |        | 10          |      |                   |               |
| 1704.9041                  |                                                                            |                                                       |                |     |        | 24    |                       |                      |                         |        | 80          |      |                   |               |
| 1704.9042                  |                                                                            |                                                       |                |     |        | 56    |                       |                      |                         |        | 60          |      |                   |               |
| 1704.9043                  |                                                                            |                                                       |                |     |        | 72    |                       |                      |                         |        | 37          |      |                   |               |
| 1704.9050                  |                                                                            |                                                       |                |     |        | 61    |                       |                      |                         |        | 46          |      |                   | 10            |
| 1704.9060                  |                                                                            |                                                       |                |     |        | 61    |                       | 11                   |                         |        | 45          |      |                   |               |
| 1704.9091                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         |        | 80          |      |                   |               |
| 1704.9092                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         |        | 60          |      |                   |               |
| 1704.9093                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         |        | 40          |      |                   |               |
| 1806.1010                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         |        | 90          |      |                   |               |
| 1806.1020                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         |        | 60          |      |                   |               |
| 1806.2011                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         | 105    |             |      |                   |               |
| 1806.2012                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         | 85     | 15          |      |                   |               |
| 1806.2013                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         | 45     | 30          |      |                   |               |
| 1806.2014                  |                                                                            |                                                       |                |     |        |       |                       | 70                   |                         |        | 10          |      |                   |               |
| 1806.2015                  |                                                                            |                                                       |                |     |        |       |                       | 25                   |                         |        | 55          |      |                   |               |
| 1806.2019                  |                                                                            |                                                       |                |     |        |       |                       |                      | 70                      |        | 10          |      |                   |               |
| 1806.2091                  |                                                                            |                                                       |                |     |        |       |                       | 28                   |                         |        | 50          |      |                   |               |
| 1806.2092                  |                                                                            |                                                       |                |     |        |       |                       | 20                   |                         |        | 50          |      |                   |               |
| 1806.2093                  |                                                                            |                                                       |                |     |        |       |                       | 11                   |                         |        | 55          |      |                   |               |
| ex<br>1806.2094            | Containing<br>more than 15%<br>by weight of fat                            |                                                       |                |     |        |       |                       |                      |                         |        | 55          |      |                   | 20            |
| ex<br>1806.2094            | Containing not<br>more than 15%<br>by weight of fat                        |                                                       |                |     |        |       |                       |                      |                         |        | 55          |      |                   | 8             |
| ex<br>1806.2095            | Containing<br>more than 15%<br>by weight of fat                            |                                                       |                |     |        |       |                       | 6                    | 8                       |        | 45          |      |                   | 20            |
| ex<br>1806.2095            | Containing<br>more than 2%<br>but not more<br>than 15% by<br>weight of fat |                                                       |                |     |        |       |                       | 6                    | 8                       |        | 45          |      |                   | 8             |
| 1806.2096                  |                                                                            |                                                       |                |     |        |       |                       | 6                    | 8                       |        | 45          |      |                   |               |
| ex<br>1806.2097            | Containing<br>more than 20%<br>by weight of fat                            |                                                       |                |     |        |       |                       |                      |                         |        | 45          |      |                   | 30            |
| ex<br>1806.2097            | Containing<br>more than 2%<br>but not more<br>than 20% by<br>weight of fat |                                                       |                |     |        |       |                       |                      |                         |        | 45          |      |                   | 10            |
| 1806.2099                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         |        | 55          |      |                   |               |
| 1806.3111                  |                                                                            |                                                       |                |     |        |       |                       | 12                   | 2                       |        | 40          |      |                   | 5             |
| 1806.3119                  |                                                                            |                                                       |                |     |        |       |                       | 6                    | 8                       |        | 45          |      |                   |               |
| 1806.3121                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         |        | 45          |      |                   | 15            |
| 1806.3129                  |                                                                            |                                                       |                |     |        |       |                       |                      |                         |        | 55          |      |                   |               |

| Swiss<br>tariff<br>heading | Comments                                                                            | Common<br>wheat                                       | Durum<br>wheat | Rye | Barley | Maize | Common<br>wheat flour | Whole-milk<br>powder | Skimmed-<br>milk powder | Butter | White sugar | Eggs | Fresh<br>potatoes | Vegetable fat |
|----------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------|----------------|-----|--------|-------|-----------------------|----------------------|-------------------------|--------|-------------|------|-------------------|---------------|
|                            |                                                                                     | kg of raw material per 100 kg net of finished product |                |     |        |       |                       |                      |                         |        |             |      |                   |               |
| 1806.3211                  |                                                                                     |                                                       |                |     |        |       |                       | 28                   |                         |        | 50          |      |                   |               |
| 1806.3212                  |                                                                                     |                                                       |                |     |        |       |                       | 17                   |                         |        | 50          |      |                   |               |
| 1806.3213                  |                                                                                     |                                                       |                |     |        |       |                       | 9                    |                         |        | 55          |      |                   |               |
| 1806.3290                  |                                                                                     |                                                       |                |     |        |       |                       |                      |                         |        | 55          |      |                   |               |
| ex<br>1806.9011            | Containing<br>more than 15%<br>by weight of fat                                     |                                                       |                |     |        |       |                       | 6                    | 8                       |        | 45          |      |                   | 17            |
| ex<br>1806.9011            | Containing<br>more than 8%<br>but not more<br>than 15% by<br>weight of fat          |                                                       |                |     |        |       |                       | 6                    | 8                       |        | 45          |      |                   | 12            |
| ex<br>1806.9011            | Containing<br>more than 2%<br>but not more<br>than 8% by<br>weight of fat           |                                                       |                |     |        |       |                       | 6                    | 8                       |        | 45          |      |                   | 6             |
| 1806.9019                  |                                                                                     |                                                       |                |     |        |       |                       | 6                    | 8                       |        | 45          |      |                   |               |
| ex<br>1806.9021            | Containing<br>more than 15%<br>by weight of fat                                     |                                                       |                |     |        |       |                       |                      |                         |        | 45          |      |                   | 17            |
| ex<br>1806.9021            | Containing<br>more than 8%<br>but not more<br>than 15% by<br>weight of fat          |                                                       |                |     |        |       |                       |                      |                         |        | 45          |      |                   | 12            |
| ex<br>1806.9021            | Containing<br>more than 2%<br>but not more<br>than 8% by<br>weight of fat           |                                                       |                |     |        |       |                       |                      |                         |        | 45          |      |                   | 6             |
| 1806.9029                  |                                                                                     |                                                       |                |     |        |       |                       |                      |                         |        | 55          |      |                   |               |
| 1901.1011                  |                                                                                     |                                                       |                |     |        |       | 30                    | 50                   |                         |        | 20          |      |                   |               |
| ex<br>1901.1012            | Containing<br>more than 3%<br>but not more<br>than 6% by<br>weight of milk<br>fat   |                                                       |                |     |        |       | 40                    | 15                   | 18                      |        | 20          |      |                   | 4             |
| ex<br>1901.1012            | Containing<br>more than 6%<br>but not more<br>than 12% by<br>weight of milk<br>fat  |                                                       |                |     |        |       | 40                    | 25                   | 10                      |        | 20          |      |                   | 4             |
| ex<br>1901.1013            | Containing<br>more than 1%<br>but not more<br>than 1,5% by<br>weight of milk<br>fat |                                                       |                |     |        |       | 40                    | 4                    | 18                      |        | 20          |      |                   | 4             |
| ex<br>1901.1013            | Containing<br>more than 1,5%<br>but not more<br>than 3% by<br>weight of milk<br>fat |                                                       |                |     |        |       | 40                    | 10                   | 18                      |        | 20          |      |                   | 4             |
| 1901.1021                  |                                                                                     |                                                       | 30             |     |        |       | 55                    |                      |                         |        | 18          |      |                   |               |

| Swiss<br>tariff<br>heading | Comments                                                                           | Common<br>wheat                                       | Durum<br>wheat | Rye | Barley | Maize | Common<br>wheat flour | Whole-milk<br>powder | Skimmed-<br>milk powder | Butter | White sugar | Eggs | Fresh<br>potatoes | Vegetable fat |
|----------------------------|------------------------------------------------------------------------------------|-------------------------------------------------------|----------------|-----|--------|-------|-----------------------|----------------------|-------------------------|--------|-------------|------|-------------------|---------------|
|                            |                                                                                    | kg of raw material per 100 kg net of finished product |                |     |        |       |                       |                      |                         |        |             |      |                   |               |
| 1901.1022                  |                                                                                    |                                                       |                |     |        | 35    | 65                    |                      |                         |        |             |      |                   |               |
| 1901.2011                  |                                                                                    |                                                       |                |     |        |       | 50                    |                      | 10                      |        |             | 8    |                   | 5             |
| 1901.2012                  |                                                                                    |                                                       |                |     |        |       | 50                    |                      | 10                      |        |             | 8    |                   | 5             |
| 1901.2018                  |                                                                                    |                                                       |                |     |        |       | 50                    |                      | 10                      |        |             | 8    |                   | 5             |
| 1901.2019                  |                                                                                    |                                                       |                |     |        |       | 50                    |                      | 10                      |        |             | 8    |                   | 5             |
| 1901.2081                  |                                                                                    |                                                       |                |     |        |       | 55                    | 5                    |                         | 40     |             |      |                   |               |
| 1901.2082                  |                                                                                    |                                                       |                |     |        |       | 70                    | 10                   |                         | 20     |             |      |                   |               |
| ex<br>1901.2083            | Containing<br>more than 1%<br>but not more<br>than 3% by<br>weight of milk<br>fat  |                                                       |                |     |        |       | 52                    | 6                    |                         | 1      | 15          | 8    |                   | 5             |
| ex<br>1901.2083            | Containing<br>more than 3%<br>but not more<br>than 6% by<br>weight of milk<br>fat  |                                                       |                |     |        |       | 52                    | 8                    |                         | 4      | 15          | 8    |                   | 5             |
| ex<br>1901.2083            | Containing<br>more than 6%<br>but not more<br>than 12% by<br>weight of milk<br>fat |                                                       |                |     |        |       | 52                    | 10                   |                         | 10     | 15          | 8    |                   | 5             |
| 1901.2091                  |                                                                                    |                                                       |                |     |        |       | 50                    |                      |                         | 50     |             |      |                   |               |
| 1901.2092                  |                                                                                    |                                                       |                |     |        |       | 50                    |                      |                         | 22     | 25          |      |                   |               |
| ex<br>1901.2093            | Containing<br>more than 1%<br>but not more<br>than 3% by<br>weight of milk<br>fat  |                                                       |                |     |        |       | 55                    |                      |                         | 3      | 20          |      |                   | 10            |
| ex<br>1901.2093            | Containing<br>more than 3%<br>but not more<br>than 6% by<br>weight of milk<br>fat  |                                                       |                |     |        |       | 55                    |                      |                         | 6      | 20          |      |                   | 10            |
| ex<br>1901.2093            | Containing<br>more than 6%<br>but not more<br>than 12% by<br>weight of milk<br>fat |                                                       |                |     |        |       | 55                    |                      |                         | 12     | 20          |      |                   | 10            |
| 1901.2099                  |                                                                                    |                                                       |                |     |        |       | 75                    |                      |                         | 5      | 20          |      |                   |               |
| 1901.9011                  |                                                                                    |                                                       |                |     |        |       | 60                    |                      | 5                       |        |             | 2    |                   | 5             |
| 1901.9012                  |                                                                                    |                                                       |                |     |        |       | 60                    |                      | 5                       |        |             | 2    |                   | 5             |
| 1901.9018                  |                                                                                    |                                                       |                |     |        |       | 60                    |                      | 5                       |        |             | 2    |                   | 5             |
| 1901.9019                  |                                                                                    |                                                       |                |     |        |       | 60                    |                      | 5                       |        |             | 2    |                   | 5             |
| 1901.9021                  |                                                                                    |                                                       |                |     | 166    |       |                       |                      |                         |        |             |      |                   |               |
| 1901.9022                  |                                                                                    |                                                       |                |     | 140    |       |                       |                      |                         |        |             |      |                   |               |
| 1901.9031                  |                                                                                    |                                                       |                |     |        |       | 10                    | 25                   |                         | 100    |             |      |                   |               |

| Swiss tariff heading | Comments                                                                                  | Common wheat                                          | Durum wheat | Rye | Barley | Maize | Common wheat flour | Whole-milk powder | Skimmed-milk powder | Butter | White sugar | Eggs | Fresh potatoes | Vegetable fat |
|----------------------|-------------------------------------------------------------------------------------------|-------------------------------------------------------|-------------|-----|--------|-------|--------------------|-------------------|---------------------|--------|-------------|------|----------------|---------------|
|                      |                                                                                           | kg of raw material per 100 kg net of finished product |             |     |        |       |                    |                   |                     |        |             |      |                |               |
| 1901.9032            |                                                                                           |                                                       |             |     |        |       | 15                 | 25                |                     | 70     |             |      |                |               |
| 1901.9033            |                                                                                           |                                                       |             |     |        |       |                    | 25                |                     | 40     | 30          |      |                |               |
| 1901.9034            |                                                                                           |                                                       |             |     |        |       | 5                  | 85                |                     |        | 10          |      |                |               |
| 1901.9035            |                                                                                           |                                                       |             |     |        |       | 5                  | 40                |                     |        | 55          |      |                |               |
| 1901.9036            |                                                                                           |                                                       |             |     |        |       | 50                 | 4                 | 40                  |        | 10          |      |                |               |
| 1901.9037            |                                                                                           |                                                       |             |     |        |       | 50                 |                   | 40                  |        | 10          |      |                |               |
| 1901.9041            |                                                                                           |                                                       |             |     |        |       | 15                 | 25                |                     | 60     |             |      |                |               |
| 1901.9042            |                                                                                           |                                                       |             |     |        |       | 15                 | 40                |                     | 40     |             |      |                | 10            |
| 1901.9043            |                                                                                           |                                                       |             |     |        |       |                    |                   |                     | 40     |             |      |                |               |
| 1901.9044            |                                                                                           |                                                       |             |     |        |       |                    | 40                |                     | 10     |             |      |                |               |
| 1901.9045            |                                                                                           |                                                       |             |     |        |       |                    |                   |                     | 10     |             |      |                |               |
| 1901.9046            |                                                                                           |                                                       |             |     |        |       |                    | 12                |                     |        | 15          |      |                |               |
| 1901.9047            |                                                                                           |                                                       |             |     |        |       |                    |                   | 20                  |        | 15          |      |                |               |
| 1901.9081            |                                                                                           |                                                       |             |     |        |       | 45                 | 5                 |                     | 50     |             |      |                |               |
| 1901.9082            |                                                                                           |                                                       |             |     |        |       | 50                 | 15                |                     | 20     | 15          |      |                |               |
| 1901.9089            |                                                                                           |                                                       |             |     |        |       | 54                 | 10                | 8                   |        | 15          | 8    |                | 5             |
| 1901.9091            |                                                                                           |                                                       |             |     |        |       | 35                 |                   |                     | 60     | 5           |      |                |               |
| 1901.9092            |                                                                                           |                                                       |             |     |        |       | 50                 |                   |                     | 22     | 25          |      |                |               |
| 1901.9093            |                                                                                           |                                                       |             |     |        | 15    | 55                 |                   |                     |        | 20          |      |                | 20            |
| 1901.9094            |                                                                                           |                                                       |             |     |        | 30    | 60                 |                   |                     |        | 20          |      |                |               |
| 1901.9095            |                                                                                           |                                                       |             |     |        |       |                    |                   |                     |        | 20          |      |                | 5             |
| 1901.9096            |                                                                                           |                                                       |             |     |        |       |                    |                   |                     |        | 20          | 8    | 30             |               |
| ex 1902.1100         | Not containing common wheat, rye, barley, maize nor potatoes; other than for feed purpose |                                                       | 145         |     |        |       |                    |                   |                     |        |             | 15   |                |               |
| ex 1902.1100         | Others                                                                                    | 30                                                    | 115         |     |        |       |                    |                   |                     |        |             | 15   |                |               |
| ex 1902.1900         | Not containing common wheat, rye, barley, maize nor potatoes; other than for feed purpose |                                                       | 160         |     |        |       |                    |                   |                     |        |             |      |                |               |
| ex 1902.1900         | Others                                                                                    | 30                                                    | 130         |     |        |       |                    |                   |                     |        |             |      |                |               |
| 1902.2000            |                                                                                           |                                                       | 60          |     |        |       |                    |                   |                     |        |             | 20   |                | 10            |
| 1902.3000            |                                                                                           |                                                       | 60          |     |        |       |                    |                   |                     |        |             | 20   |                | 10            |
| ex 1902.4010         | For human consumption                                                                     |                                                       | 160         |     |        |       |                    |                   |                     |        |             |      |                |               |
| ex 1902.4010         | Others                                                                                    | 30                                                    | 130         |     |        |       |                    |                   |                     |        |             |      |                |               |
| 1902.4090            |                                                                                           |                                                       | 60          |     |        |       |                    |                   |                     |        |             | 20   |                | 10            |
| 1904.1010            |                                                                                           | 25                                                    |             |     |        | 15    | 5                  |                   |                     |        | 13          |      |                | 5             |

| Swiss tariff heading | Comments                                                            | Common wheat                                          | Durum wheat | Rye | Barley | Maize | Common wheat flour | Whole-milk powder | Skimmed-milk powder | Butter | White sugar | Eggs | Fresh potatoes | Vegetable fat |
|----------------------|---------------------------------------------------------------------|-------------------------------------------------------|-------------|-----|--------|-------|--------------------|-------------------|---------------------|--------|-------------|------|----------------|---------------|
|                      |                                                                     | kg of raw material per 100 kg net of finished product |             |     |        |       |                    |                   |                     |        |             |      |                |               |
| 1904.1090            |                                                                     |                                                       |             |     |        | 110   |                    |                   |                     |        | 20          |      |                |               |
| 1904.2000            |                                                                     | 35                                                    |             | 5   | 5      | 3     |                    |                   | 2                   |        | 6           |      |                |               |
| 1904.3000            |                                                                     |                                                       | 120         |     |        |       |                    |                   |                     |        |             |      |                |               |
| 1904.9010            |                                                                     |                                                       | 80          |     |        |       |                    |                   |                     |        |             |      |                |               |
| 1904.9090            |                                                                     |                                                       | 100         |     |        |       |                    |                   |                     |        |             |      |                | 5             |
| 1905.1010            |                                                                     |                                                       |             | 136 |        |       |                    |                   |                     |        |             |      |                |               |
| 1905.1020            |                                                                     |                                                       |             | 125 |        |       |                    |                   |                     |        | 10          |      |                |               |
| ex 1905.2010         | Containing more than 1% but not more than 3% by weight of milk fat  |                                                       |             |     |        |       | 35                 |                   |                     | 3      | 25          |      |                |               |
| ex 1905.2010         | Containing more than 3% but not more than 9% by weight of milk fat  |                                                       |             |     |        |       | 35                 |                   |                     | 8      | 25          |      |                |               |
| ex 1905.2010         | Containing more than 9% by weight of milk fat                       |                                                       |             |     |        |       | 35                 |                   |                     | 10     | 25          |      |                |               |
| 1905.2020            |                                                                     |                                                       |             |     |        |       | 35                 |                   |                     |        | 25          |      |                | 15            |
| 1905.2030            |                                                                     |                                                       |             |     |        |       | 50                 |                   |                     |        | 25          |      |                |               |
| ex 1905.3110         | Containing more than 1% but not more than 3% by weight of milk fat  |                                                       |             |     |        |       | 50                 |                   |                     | 3      | 20          |      |                | 12            |
| ex 1905.3110         | Containing more than 3% but not more than 6% by weight of milk fat  |                                                       |             |     |        |       | 50                 |                   |                     | 6      | 20          |      |                | 9             |
| ex 1905.3110         | Containing more than 6% but not more than 15% by weight of milk fat |                                                       |             |     |        |       | 50                 |                   |                     | 15     | 20          |      |                | 3             |
| ex 1905.3110         | Containing more than 15% by weight of milk fat                      |                                                       |             |     |        |       | 50                 |                   |                     | 20     | 20          |      |                |               |
| ex 1905.3190         | Containing more than 1% but not more than 3% by weight of fat       |                                                       |             |     |        |       | 50                 |                   |                     |        | 20          |      |                | 2,5           |
| ex 1905.3190         | Containing more than 3% but not more than 6% by weight of fat       |                                                       |             |     |        |       | 50                 |                   |                     |        | 20          |      |                | 5             |

| Swiss tariff heading | Comments                                                       | Common wheat                                          | Durum wheat | Rye | Barley | Maize | Common wheat flour | Whole-milk powder | Skimmed-milk powder | Butter | White sugar | Eggs | Fresh potatoes | Vegetable fat |
|----------------------|----------------------------------------------------------------|-------------------------------------------------------|-------------|-----|--------|-------|--------------------|-------------------|---------------------|--------|-------------|------|----------------|---------------|
|                      |                                                                | kg of raw material per 100 kg net of finished product |             |     |        |       |                    |                   |                     |        |             |      |                |               |
| ex 1905.3190         | Containing more than 6% but not more than 15% by weight of fat |                                                       |             |     |        |       | 50                 |                   |                     |        | 20          |      |                | 13            |
| ex 1905.3190         | Containing more than 15% by weight of fat                      |                                                       |             |     |        |       | 50                 |                   |                     |        | 20          |      |                | 20            |
| 1905.3210            |                                                                |                                                       |             |     |        |       | 95                 |                   |                     |        |             |      |                |               |
| 1905.3220            |                                                                |                                                       |             |     |        |       | 40                 |                   |                     |        | 20          |      |                | 25            |
| 1905.4010            |                                                                |                                                       |             |     |        |       | 90                 |                   |                     |        |             |      |                | 5             |
| 1905.4021            |                                                                |                                                       |             |     |        |       | 80                 |                   |                     |        | 5           |      |                | 5             |
| 1905.4029            |                                                                |                                                       |             |     |        |       | 40                 |                   |                     |        | 25          |      |                | 15            |
| 1905.9021            |                                                                |                                                       |             |     |        |       | 105                |                   |                     |        |             |      |                |               |
| 1905.9025            |                                                                |                                                       |             |     |        |       | 105                |                   |                     |        |             |      |                |               |
| 1905.9029            |                                                                |                                                       |             |     | 16     |       | 95                 |                   |                     |        |             |      |                |               |
| 1905.9031            |                                                                |                                                       |             |     |        |       | 110                |                   |                     |        |             |      |                |               |
| 1905.9032            |                                                                |                                                       |             |     |        |       | 105                |                   |                     |        |             |      |                |               |
| 1905.9039            |                                                                |                                                       |             |     | 16     |       | 95                 |                   |                     |        |             |      |                |               |
| 1905.9071            |                                                                |                                                       |             |     |        |       | 50                 |                   | 10                  |        |             | 8    |                | 5             |
| 1905.9072            |                                                                |                                                       |             |     |        |       | 50                 |                   | 10                  |        |             | 8    |                | 5             |
| 1905.9078            |                                                                |                                                       |             |     |        |       | 50                 |                   | 10                  |        |             | 8    |                | 5             |
| 1905.9079            |                                                                |                                                       |             |     |        |       | 50                 |                   | 10                  |        |             | 8    |                | 5             |
| 1905.9091            |                                                                |                                                       |             |     |        |       | 5                  |                   |                     |        |             |      | 370            | 35            |
| 1905.9092            |                                                                |                                                       |             |     |        |       | 85                 |                   |                     |        |             |      |                | 10            |
| 1905.9093            |                                                                |                                                       |             |     |        |       | 35                 |                   |                     | 8      | 25          | 8    |                |               |
| ex 1905.9094         | Breadcrumbs                                                    |                                                       |             |     |        |       | 105                |                   |                     |        |             |      |                |               |
| ex 1905.9094         | Other than breadcrumbs                                         |                                                       |             |     |        |       | 35                 |                   |                     |        | 25          | 8    |                | 15            |
| ex 1905.9095         | Breadcrumbs                                                    |                                                       |             |     |        |       | 105                |                   |                     |        |             |      |                |               |
| ex 1905.9095         | Other than breadcrumbs                                         |                                                       |             |     |        |       | 50                 |                   |                     |        | 25          |      |                |               |
| ex 2004.1011         | In form of flour, meal or flakes                               |                                                       |             |     |        |       |                    |                   | 5                   |        |             |      | 570            |               |
| ex 2004.1019         | In form of flour, meal or flakes                               |                                                       |             |     |        |       |                    |                   | 5                   |        |             |      | 570            |               |
| ex 2004.1091         | In form of flour, meal or flakes                               |                                                       |             |     |        |       |                    |                   | 5                   |        |             |      | 570            |               |
| ex 2004.1099         | In form of flour, meal or flakes                               |                                                       |             |     |        |       |                    |                   | 5                   |        |             |      | 570            |               |
| 2005.2011            |                                                                |                                                       |             |     |        |       |                    |                   | 5                   |        |             |      | 570            |               |
| 2005.2012            |                                                                |                                                       |             |     |        |       |                    | 2                 |                     |        |             | 8    | 410            | 2             |
| 2008.1110            |                                                                |                                                       |             |     |        |       |                    |                   |                     |        |             |      |                | 25            |

| Swiss tariff heading | Comments                                                                                                                                                       | Common wheat                                          | Durum wheat | Rye | Barley | Maize | Common wheat flour | Whole-milk powder | Skimmed-milk powder | Butter | White sugar | Eggs | Fresh potatoes | Vegetable fat |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-------------|-----|--------|-------|--------------------|-------------------|---------------------|--------|-------------|------|----------------|---------------|
|                      |                                                                                                                                                                | kg of raw material per 100 kg net of finished product |             |     |        |       |                    |                   |                     |        |             |      |                |               |
| ex 2101.1210         | Containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch                                                  |                                                       |             |     |        |       |                    | 20                |                     |        | 45          |      |                | 15            |
| ex 2101.1290         | Containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch                                                  |                                                       |             |     |        |       |                    | 10                |                     |        | 35          |      |                | 10            |
| ex 2101.2010         | Containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch                                                  |                                                       |             |     |        |       |                    | 20                |                     |        | 55          |      |                |               |
| ex 2101.2090         | Containing by weight 1,5% or more milk fat, 2,5% or more milk proteins, 5% or more sugar or 5% or more starch                                                  |                                                       |             |     |        |       |                    | 10                |                     |        | 35          |      |                |               |
| 2104.2000            |                                                                                                                                                                |                                                       |             |     |        |       | 5                  |                   |                     |        |             |      | 40             | 3             |
| ex 2105.0000         | Containing no milk fats or containing not more than 3% by weight of milk fats, containing no other fats or containing not more than 3% by weight of other fats |                                                       |             |     |        |       |                    |                   | 10                  |        | 20          |      |                |               |
| ex 2105.0000         | Containing no milk fats or containing not more than 3% by weight of milk fats, containing more than 3% but not more than 10% by weight of other fats           |                                                       |             |     |        |       |                    |                   | 10                  |        | 20          |      |                | 7             |

| Swiss tariff heading | Comments                                                                                                                        | Common wheat                                          | Durum wheat | Rye | Barley | Maize | Common wheat flour | Whole-milk powder | Skimmed-milk powder | Butter | White sugar | Eggs | Fresh potatoes | Vegetable fat |
|----------------------|---------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------|-------------|-----|--------|-------|--------------------|-------------------|---------------------|--------|-------------|------|----------------|---------------|
|                      |                                                                                                                                 | kg of raw material per 100 kg net of finished product |             |     |        |       |                    |                   |                     |        |             |      |                |               |
| ex 2105.0000         | Containing no milk fats or containing not more than 3% by weight of milk fats, containing more than 10% by weight of other fats |                                                       |             |     |        |       |                    |                   | 10                  |        | 20          |      |                | 13            |
| ex 2105.0000         | Containing more than 3% but not more than 7% by weight of milk fats                                                             |                                                       |             |     |        |       |                    |                   | 10                  | 7      | 20          |      |                |               |
| ex 2105.0000         | Containing more than 7% but not more than 10% by weight of milk fats                                                            |                                                       |             |     |        |       |                    |                   | 10                  | 11     | 20          |      |                |               |
| ex 2105.0000         | Containing more than 10% but not more than 13% by weight of milk fats                                                           |                                                       |             |     |        |       |                    |                   | 10                  | 14     | 20          |      |                |               |
| ex 2105.0000         | Containing more than 13% by weight of milk fats                                                                                 |                                                       |             |     |        |       |                    |                   | 10                  | 19     | 20          |      |                |               |
| 2106.1011            |                                                                                                                                 |                                                       |             |     |        | 10    |                    | 12                | 10                  |        | 10          |      |                | 5             |
| 2106.9021            |                                                                                                                                 |                                                       |             |     |        |       |                    |                   |                     |        | 75          |      |                |               |
| 2106.9022            |                                                                                                                                 |                                                       |             |     |        |       |                    |                   |                     |        | 55          |      |                |               |
| 2106.9023            |                                                                                                                                 |                                                       |             |     |        |       |                    |                   |                     |        | 45          |      |                |               |
| 2106.9070            |                                                                                                                                 |                                                       |             |     |        |       | 15                 | 1                 |                     | 5      |             | 5    |                | 5             |
| 2106.9081            |                                                                                                                                 |                                                       |             |     |        |       |                    |                   |                     | 100    | 10          |      |                |               |
| ex 2106.9085         | Containing more than 20% but not more than 35% by weight of milk fat                                                            |                                                       |             |     |        |       |                    |                   |                     | 35     |             |      |                | 40            |
| ex 2106.9085         | Containing more than 35% but not more than 50% by weight of milk fat                                                            |                                                       |             |     |        |       |                    |                   |                     | 50     |             |      |                | 40            |
| ex 2106.9086         | Containing more than 20% but not more than 35% by weight of milk fat                                                            |                                                       |             |     |        |       |                    |                   |                     | 35     |             |      |                |               |

| Swiss<br>tariff<br>heading | Comments                                                             | Common<br>wheat                                       | Durum<br>wheat | Rye | Barley | Maize | Common<br>wheat flour | Whole-milk<br>powder | Skimmed-<br>milk powder | Butter | White sugar | Eggs | Fresh<br>potatoes | Vegetable fat |
|----------------------------|----------------------------------------------------------------------|-------------------------------------------------------|----------------|-----|--------|-------|-----------------------|----------------------|-------------------------|--------|-------------|------|-------------------|---------------|
|                            |                                                                      | kg of raw material per 100 kg net of finished product |                |     |        |       |                       |                      |                         |        |             |      |                   |               |
| ex<br>2106.9086            | Containing more than 35% but not more than 50% by weight of milk fat |                                                       |                |     |        |       |                       |                      |                         | 50     |             |      |                   |               |
| ex<br>2106.9087            | Containing more than 3% but not more than 6% by weight of milk fat   |                                                       |                |     |        |       |                       | 10                   |                         | 6      | 5           |      |                   | 30            |
| ex<br>2106.9087            | Containing more than 6% but not more than 12% by weight of milk fat  |                                                       |                |     |        |       |                       | 10                   |                         | 12     | 5           |      |                   | 30            |
| ex<br>2106.9087            | Containing more than 12% but not more than 20% by weight of milk fat |                                                       |                |     |        |       |                       | 10                   |                         | 20     | 5           |      |                   | 30            |
| ex<br>2106.9088            | Containing more than 1% but not more than 1,5% by weight of milk fat |                                                       |                |     |        |       |                       | 10                   | 5                       |        | 30          |      |                   | 30            |
| ex<br>2106.9088            | Containing more than 1,5% but not more than 3% by weight of milk fat |                                                       |                |     |        |       |                       | 10                   | 10                      |        | 30          |      |                   | 30            |
| ex<br>2106.9091            | Containing more than 40% but not more than 60% by weight of fat      |                                                       |                |     |        |       |                       |                      | 20                      |        |             |      |                   | 50            |
| ex<br>2106.9091            | Containing more than 60% by weight of fat                            |                                                       |                |     |        |       |                       |                      | 20                      |        |             |      |                   | 70            |
| ex<br>2106.9092            | Containing more than 10% but not more than 25% by weight of fat      |                                                       |                |     |        |       |                       |                      | 15                      |        | 25          | 6    |                   | 18            |
| ex<br>2106.9092            | Containing more than 25% but not more than 40% by weight of fat      |                                                       |                |     |        |       |                       |                      | 15                      |        | 25          | 6    |                   | 32            |
| ex<br>2106.9093            | Containing more than 1% but not more than 5% by weight of fat        |                                                       |                |     |        |       |                       |                      | 10                      |        | 35          |      |                   | 5             |

| Swiss tariff heading | Comments                                                       | Common wheat                                          | Durum wheat | Rye | Barley | Maize | Common wheat flour | Whole-milk powder | Skimmed-milk powder | Butter | White sugar | Eggs | Fresh potatoes | Vegetable fat |
|----------------------|----------------------------------------------------------------|-------------------------------------------------------|-------------|-----|--------|-------|--------------------|-------------------|---------------------|--------|-------------|------|----------------|---------------|
|                      |                                                                | kg of raw material per 100 kg net of finished product |             |     |        |       |                    |                   |                     |        |             |      |                |               |
| ex 2106.9093         | Containing more than 5% but not more than 10% by weight of fat |                                                       |             |     |        |       |                    |                   | 10                  |        | 35          |      |                | 10            |
| 2106.9094            |                                                                |                                                       |             |     |        |       |                    |                   |                     |        | 60          |      |                |               |
| 2106.9095            |                                                                |                                                       |             |     |        |       |                    |                   | 5                   |        | 35          |      |                |               |
| 2106.9096            |                                                                |                                                       |             |     | 40     |       |                    |                   |                     |        |             | 20   |                |               |
| ex 3501.1010         | Other than casein glues                                        |                                                       |             |     |        |       |                    |                   | 301                 |        |             |      |                |               |
| ex 3501.1090         | Other than casein glues                                        |                                                       |             |     |        |       |                    |                   | 301                 |        |             |      |                |               |
| ex 3501.9010         | Other than casein glues                                        |                                                       |             |     |        |       |                    |                   | 301                 |        |             |      |                |               |
| ex 3501.9090         | Other than casein glues                                        |                                                       |             |     |        |       |                    |                   | 301                 |        |             |      |                |               |

## APPENDIX TO PROTOCOL NO 2

### Provisions on administrative co-operation

1. The Contracting Parties agree that administrative co-operation is essential for the implementation and the control of the preferential treatment granted under this Protocol and underline their commitment to combat irregularities and fraud in customs and related matters.
2. Where a Contracting Party has made a finding, on the basis of objective information, of a failure to provide administrative co-operation and/or of irregularities or fraud under this Protocol, the Contracting Party concerned may temporarily suspend the relevant preferential treatment of the product(s) concerned in accordance with this Annex.
3. For the purpose of this Appendix a failure to provide administrative co-operation shall mean, *inter alia*:
  - a) a repeated failure to respect the obligations to verify the originating status of the product(s) concerned;
  - b) a repeated refusal or undue delay in carrying out and/or communicating the results of subsequent verification of the proof of origin;
  - c) a repeated refusal or undue delay in obtaining authorisation to conduct administrative co-operation missions to verify the authenticity of documents or accuracy of information relevant to the granting of the preferential treatment in question.

For the purpose of this Appendix a finding of irregularities or fraud may be made, *inter alia*, where there is a rapid increase, without satisfactory explanation, in imports of goods exceeding the usual level of production and export capacity of the other Contracting Party that is linked to objective information concerning irregularities or fraud.

4. The application of a temporary suspension shall be subject to the following conditions:
  - a) The Contracting Party which has made a finding, on the basis of objective information, of a failure to provide administrative co-operation and/or of irregularities or fraud in customs and related matters shall without undue delay notify the Joint Committee of its finding together with the objective information and enter into consultations within the Joint Committee, on the basis of all relevant information and objective findings, with a view to reaching a solution acceptable to both Contracting Parties .
  - b) Where the Contracting Parties have entered into consultations within the Joint Committee as above and have failed to agree on an acceptable solution within 3 months following the notification, the Contracting Party concerned may temporarily suspend the relevant preferential treatment of the product(s)

concerned. A temporary suspension shall be notified to the Joint Committee without undue delay.

- c) Temporary suspensions under this Appendix shall be limited to that necessary to protect the financial interests of the Contracting Party concerned. They shall not exceed a period of six months, which may be renewed. Temporary suspensions shall be notified immediately after their adoption to the Joint Committee. They shall be subject to periodic consultations within the Joint Committee in particular with a view to their termination as soon as the conditions for their application are no longer given.

- 5. At the same time as the notification to the Joint Committee under paragraph 4a) of this Appendix, the Contracting Party concerned should publish a notice to importers in its Official Journal. The notice to importers should indicate for the product concerned that there is a finding, on the basis of objective information, of a failure to provide administrative co-operation and/or of irregularities or fraud.

| FINANCIAL STATEMENT                                                                                                                                     |                                                                                                                                                                                                                                                                          |                                      | ENTR F4                                      |                                                  |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------|----------------------------------------------|--------------------------------------------------|
|                                                                                                                                                         |                                                                                                                                                                                                                                                                          |                                      | DATE: 7.7.2004                               |                                                  |
| 1.                                                                                                                                                      | BUDGET HEADING:<br>Chapter 10, Article 100 and Chapter 12, Article 120                                                                                                                                                                                                   |                                      | APPROPRIATIONS:                              |                                                  |
| 2.                                                                                                                                                      | TITLE:<br>Draft Agreement between the European Community and the Swiss Confederation amending the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 as regards the provisions applicable to processed agricultural products. |                                      |                                              |                                                  |
| 3.                                                                                                                                                      | LEGAL BASIS:<br>Article 133 in conjunction with Article 300(2)                                                                                                                                                                                                           |                                      |                                              |                                                  |
| 4.                                                                                                                                                      | AIMS:<br>The aim of the decision is to amend the Agreement between the European Economic Community and the Swiss Confederation of 22 July 1972 as regards the provisions applicable to processed agricultural products.                                                  |                                      |                                              |                                                  |
| 5.                                                                                                                                                      | FINANCIAL IMPLICATIONS                                                                                                                                                                                                                                                   | 12 MONTH PERIOD<br><br>(EUR million) | CURRENT FINANCIAL YEAR<br>n<br>(EUR million) | FOLLOWING FINANCIAL YEAR<br>n+1<br>(EUR million) |
| 5.0                                                                                                                                                     | EXPENDITURE<br>- CHARGED TO THE EC BUDGET (REFUNDS/INTERVENTIONS)<br>- NATIONAL AUTHORITIES<br>- OTHER                                                                                                                                                                   | 20 M€                                | -                                            | 20 M€                                            |
| 5.1                                                                                                                                                     | REVENUE<br>- OWN RESOURCES OF THE EC (LEVIES/CUSTOMS DUTIES)<br>- NATIONAL / net impact of the measure                                                                                                                                                                   | - 30 M€                              | -                                            | -30M€                                            |
| 5.0.1                                                                                                                                                   | ESTIMATED EXPENDITURE                                                                                                                                                                                                                                                    | n+2<br>20 M€                         | n+3<br>20 M€                                 | n+4<br>20 M€                                     |
| 5.1.1                                                                                                                                                   | ESTIMATED REVENUE (GROSS)                                                                                                                                                                                                                                                | - 30 M€                              | - 30 M€                                      | - 30 M€                                          |
| 5.2                                                                                                                                                     | METHOD OF CALCULATION:<br>Based on average imports and exports during 2000 – 2002, the calculation of loss of revenue through abolition of duties amounts to ca.30 M€, the calculation of yearly savings on export refunds amounts to ca.20 M€                           |                                      |                                              |                                                  |
| 6.0                                                                                                                                                     | CAN THE PROJECT BE FINANCED FROM APPROPRIATIONS ENTERED IN THE RELEVANT CHAPTER OF THE CURRENT BUDGET?                                                                                                                                                                   |                                      |                                              | NO                                               |
| 6.1                                                                                                                                                     | CAN THE PROJECT BE FINANCED BY TRANSFER BETWEEN CHAPTERS OF THE CURRENT BUDGET?                                                                                                                                                                                          |                                      |                                              | NO                                               |
| 6.2                                                                                                                                                     | WILL A SUPPLEMENTARY BUDGET BE NECESSARY?                                                                                                                                                                                                                                |                                      |                                              | NO                                               |
| 6.3                                                                                                                                                     | WILL APPROPRIATIONS NEED TO BE ENTERED IN FUTURE BUDGETS?                                                                                                                                                                                                                |                                      |                                              | NO                                               |
| OBSERVATIONS: This regulation will most likely not enter into force before 1 January 2005, therefore no financial impact for the current year expected. |                                                                                                                                                                                                                                                                          |                                      |                                              |                                                  |