

## PROTOCOL A

### REFERRED TO IN PARAGRAPH 1(b) OF ARTICLE 4

#### PROCESSED AGRICULTURAL PRODUCTS

##### Article 1

1. In order to take account of differences in the cost of the agricultural raw materials incorporated into the products referred to in Articles 2 and 3 of this Protocol, this Agreement does not preclude:

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

2. The fixed duties, levied upon import, shall be based on, but not exceed, the differences between the domestic price and the world market price of the agricultural raw materials incorporated into the products concerned.

##### Article 2

For products listed in Table I, originating in Lebanon, Iceland, Liechtenstein/Switzerland and Norway shall accord the concessions listed in the Table.

##### Article 3

For products listed in Table II, originating in an EFTA State, Lebanon shall accord the concessions listed therein.

##### Article 4

Taking into account the provisions laid down in Article 1 of this Protocol, the Parties shall grant each other treatment no less favourable than that accorded to the European Community for the products listed in Tables I and II except for products of HS headings 0403.10, 2004.10 and 2005.20.

##### Article 5

No later than five years after the entry into force of this Agreement, the Parties shall carry out a review of the exceptions provided for in Article 4 with a view to eliminating such exceptions.

Article 6

1. The EFTA States shall notify Lebanon and Lebanon shall notify the EFTA States of all measures applied under Article 1 of this Protocol, at an early stage before their entry into force.
2. Lebanon and the EFTA States shall inform each other of all changes in the treatment accorded to the European Community.

Article 7

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

---

TABLE I TO PROTOCOL A - EFTA

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

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

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

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
<b>17.02</b>	<b>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.</b>			
1702.50	- Chemically pure fructose,	FREE	FREE <sup>1)</sup>	FREE
ex 1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose:			
	-- Chemically pure maltose	FREE	FREE <sup>1)</sup>	FREE <sup>1)</sup>
<b>17.04</b>	<b>Sugar confectionery (including white chocolate), not containing cocoa.</b>	FREE	*	*
<b>18.03</b>	<b>Cocoa paste, whether or not defatted.</b>	FREE	FREE	FREE
<b>18.04</b>	<b>Cocoa butter, fat and oil.</b>	FREE	FREE	FREE
<b>18.05</b>	<b>Cocoa powder, not containing added sugar or other sweetening matter.</b>	FREE	FREE	FREE
<b>18.06</b>	<b>Chocolate and other food preparations containing cocoa.</b>			
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	FREE	FREE	*
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	(*)	*	*
	- Other, in blocks, slabs or bars:			
1806.31	-- Filled	*	*	*
1806.32	-- Not filled	(*)	*	*
1806.90	- Other	(*)	*	*
<b>19.01</b>	<b>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.</b>			
1901.10	- Preparations for infant use, put up for retail sale	FREE	*	*

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	(*)	*	*
1901.90	- Other	FREE	(*)	(*)
<b>19.02</b>	<b>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.</b>			
	- Uncooked pasta, not stuffed or otherwise prepared:			
1902.11	-- Containing eggs	*	*	*
1902.19	-- Other	FREE	*	*
ex 1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
	-- Other than products containing more than 20 % by weight of sausage, meat, meat offal or blood, or any combination thereof	(*)	*	*
1902.30	- Other pasta	(*)	*	*
1902.40	- Couscous	(*)	*	*
<b>19.03</b>	<b>Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	FREE	*	FREE
<b>19.04</b>	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.</b>			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products	FREE	FREE <sup>1)</sup>	*
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	FREE	*	*
1904.30	- Bulgur wheat	(*)	*	*
1904.90	- Other	(*)	(*)	*
<b>19.05</b>	<b>Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.</b>			

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
1905.10	- Crispbread	FREE	*	*
1905.20	- Gingerbread and the like	*	*	*
	- Sweet biscuits; waffles and wafers:			
1905.31	-- Sweet biscuits	*	*	*
1905.32	-- Waffles and wafers	*	*	*
1905.40	- Rusks, toasted bread and similar toasted products	*	*	*
1905.90	- Other	(*)	*	(*) <sup>1)</sup>
<b>20.01</b>	<b>Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.</b>			
ex 2001.90	- Other:			
	-- Sweet corn ( <i>Zea mays var. saccharata</i> ); palm hearts; yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch	FREE	(*)	FREE
<b>20.02</b>	<b>Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.</b>			
2002.90	- Other	FREE	FREE	FREE
<b>20.04</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.</b>			
ex 2004.10	- Potatoes:			
	-- Edible preparations composed of flour, meal or flakes based on potatoes	FREE	*	*
ex 2004.90	- Other vegetables and mixtures of vegetables:			
	-- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	FREE <sup>1)</sup>	FREE
<b>20.05</b>	<b>Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.</b>			
ex 2005.20	- Potatoes:			
	-- Edible preparations composed of flour, meal or flakes based on potatoes	FREE	*	*
40	- Peas ( <i>Pisum sativum</i> )	FREE	3)	3)



Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
	- Beans ( <i>Vigna spp. Phaseolus spp.</i> ):			
59	-- Other	FREE	3)	3)
2005.80	- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	FREE <sup>1)</sup>	FREE
<b>20.06</b>	<b>Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).</b>			
ex 2006.00	- Sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	*	FREE
<b>20.07</b>	<b>Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.</b>			
2007.10	- Homogenised preparations	FREE	*	*
	- Other:			
2007.91	-- Citrus fruit	FREE	FREE	*
2007.99	-- Other	FREE	(*)	*
<b>20.08</b>	<b>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.</b>			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
ex 2008.11	-- Ground-nuts:			
	--- Peanut butter	FREE	FREE	*
	--- Ground nuts, roasted	FREE	*	FREE
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91	-- Palm hearts	FREE	FREE <sup>1)</sup>	FREE
ex 2008.99	-- Other:			
	--- Maize (corn) other than sweet corn ( <i>Zea mays var. saccharata</i> )	FREE	*	FREE
<b>21.01</b>	<b>Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.</b>			

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
	- Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee :			
2101.11	-- Extracts, essences and concentrates	FREE	FREE	FREE
2101.12	-- Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	FREE	FREE	*
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or mate	FREE	FREE	*
2101.30	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	FREE	FREE	FREE
<b>21.02</b>	<b>Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.</b>			
2102.10	- Active yeasts	FREE	FREE	FREE <sup>2)</sup>
2102.20	- Inactive yeasts; other single-cell micro-organisms, dead	FREE	FREE <sup>1)</sup>	FREE <sup>1)</sup>
2102.30	- Prepared baking powders	FREE	FREE	FREE
<b>21.03</b>	<b>Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.</b>			
2103.10	- Soya sauce	FREE	FREE	FREE
2103.20	- Tomato ketchup and other tomato sauces	FREE	(*)	FREE
2103.30	- Mustard flour and meal and prepared mustard	FREE	FREE	FREE <sup>1)</sup>
2103.90	- Other	(*)	(*)	FREE
<b>21.04</b>	<b>Soups and broths and preparations therefor; homogenised composite food preparations.</b>	*	(*)	(*)
<b>21.05</b>	<b>Ice cream and other edible ice, whether or not containing cocoa.</b>	Excluded	(*)	*
<b>21.06</b>	<b>Food preparations not elsewhere specified or included.</b>			
2106.10	- Protein concentrates and textured protein substances	FREE	*	(*)
ex 2106.90	- Other:			
	-- Other than flavoured or coloured sugar syrups	Excluded	(*)	(*)
<b>22.01</b>	<b>Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.</b>	FREE	FREE	FREE

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
<b>22.02</b>	<b>Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.</b>			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	FREE	FREE	FREE
2202.90	- Other	(*)	(*)	*
<b>22.03</b>	<b>Beer made from malt.</b>	FREE	FREE	FREE
<b>22.04</b>	<b>Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.</b>	FREE	3)	3)
<b>22.05</b>	<b>Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.</b>	FREE	FREE	FREE
<b>22.06</b>	<b>Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.</b>	FREE	3)	3)
<b>22.07</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.</b>			
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength	FREE	FREE	FREE
<b>22.08</b>	<b>Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages.</b>			
2208.20	- Spirits obtained by distilling grape wine or grape marc	FREE	FREE	FREE
2208.30	- Whiskies	FREE	FREE	FREE
2208.40	- Rum and other spirits obtained by distilling fermented sugar-cane products	FREE	FREE	FREE
2208.50	- Gin and Geneva	FREE	FREE	FREE
2208.60	- Vodka	FREE	FREE	FREE
2208.70	- Liqueurs and cordials	FREE	FREE	FREE
2208.90	- Other	FREE	FREE	*
<b>22.09</b>	<b>Vinegar and substitutes for vinegar obtained from acetic acid.</b>	FREE	FREE	FREE
<b>24.02</b>	<b>Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.</b>	3)	*	3)

Harmonized System Heading	Description of products	Iceland	Norway	Switzerland/ Liechtenstein
24.03	<b>Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.</b>	3)	*	3)

- \* = Duty in accordance with Article 1.1(a) of this Protocol.
- FREE = No customs duty in accordance with Article 4 of this Agreement.
- (\*) = Contains also tariff lines which are "free".
- 1) = When for feed purpose: Norway: Partial concessions. Switzerland: No concessions.
- 2) = Concessions not granted for baker's yeast and when for feed purpose.
- 3) = Product not covered by this Protocol when imported into the respective EFTA State(s); treatment according to the Bilateral Agricultural Agreement between Lebanon and the respective EFTA State(s).

TABLE II TO PROTOCOL A - LEBANON

Lebanese Customs Code	Description <sup>1)</sup>	A Currently applied customs duty	B Reduction of the customs duty in A <sup>2)</sup>	C Specific provisions
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa:			
ex 040310	- Yogurt:  -- Flavoured or containing added fruit, nuts or cocoa	70%	30%	Minimum duty LBP 1000/Semigros kg+ excise duty LBP 25/L  Annual reduction over 8 years starting on 1 March 2008
ex 040390	- Other:  -- Flavoured or containing added fruit, nuts or cocoa	a)	a)	Excise duty LBP 25/L
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen:			
071040	- Sweet corn	a)	a)	
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:			
ex 071190	- <b>Sweet corn (Zea mays var. saccharata)</b>	a)	a)	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:			
	- Mucilages and thickeners, modified, derived from vegetable products:			
ex 130231	-- Agar-agar	a)	a)	
ex 130232	-- <b>Derived from locust beans, locust bean seeds or sugar seeds</b>	a)	a)	
ex 130239	-- Other	a)	a)	

Lebanese Customs Code	Description <sup>1)</sup>	A Currently applied customs duty	B Reduction of the customs duty in A <sup>2)</sup>	C Specific provisions
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:			
170250	- Chemically pure fructose	a)	a)	
ex 170290	- Chemically pure maltose	a)	a)	
1704	Sugar confectionery (including white chocolate), not containing cocoa	a)	a)	
1806	Chocolate and other food preparations containing cocoa:			
180610	- Cocoa powder, containing added sugar or other sweetening matter	a)	a)	
180620	- Other preparations in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	a)	a)	
	- Other, in blocks, slabs or bars:			
180631	-- Filled	a)	a)	
180632	-- Not filled	a)	a)	
80690	- Other	a)	a)	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:			
190110	- Preparations for infant use, put up for retail sale	a)	a)	
190120	- Mixes and doughs for the preparation of bakers' wares of heading 19.05	a)	a)	
190190	- Other	a)	a)	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni, couscous, whether or not prepared	a)	a)	

Lebanese Customs Code	Description <sup>1)</sup>	A Currently applied customs duty	B Reduction of the customs duty in A <sup>2)</sup>	C Specific provisions
190300	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	a)	a)	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes);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	a)	a)	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	a)	a)	
2001	Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:			
ex 200190	-- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	a)	a)	Minimum duty LBP 1000/Gross kg
2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06:			
ex 200410	-Potatoes:  -- Preparation in the form of flour, meal or flakes, based on potatoes	70%	30%	Minimum duty LBP 1200/Gross kg Annual reduction over 8 years starting on 1 March 2008
ex 200490	-- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> ), in containers of a weight not exceeding 5 kg	a)	a)	
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06:			
ex 200520	- Potatoes:  -- Preparation in the form of flour, meal or flakes, based on potatoes	70%	30%	Minimum duty LBP 1200/Gross kg Annual reduction over 8 years starting on 1 March 2008
200580	- Sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	a)	a)	
2008	Fruits, 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:			

Lebanese Customs Code	Description <sup>1)</sup>	A Currently applied customs duty	B Reduction of the customs duty in A <sup>2)</sup>	C Specific provisions
ex 200811	- Nuts, ground-nuts and other seeds, whether or not mixed together:  -- Ground nuts:  --- Peanut butter	a)	a)	
	- Other, including mixtures other than those of subheading 2008.19:			
200891	-- Palm hearts	a)	a)	
ex 200899	-- Other:  --- Corn other than sweet corn ( <i>Zea mays</i> var. <i>saccharata</i> )	a)	a)	
2101	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof:			
210111	- Extracts, essence, coffee	a)	a)	
ex 210112	-- Preparations with a basis of coffee	a)	a)	
ex 210120	- Preparations with a basis of tea or maté	a)	a)	
210130	- Roasted chicory and other roasted coffee substitutes and extracts, essences and concentrates thereof	a)	a)	
2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders:			
210210	- Active yeasts	a)	a)	
ex 210220	- Inactive yeasts; other single-cell micro-organisms, dead	a)	a)	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			
210310	- Soya sauce	a)	a)	
210320	- Tomato ketchup and other tomato sauces	a)	a)	
210390	- Other	a)	a)	
2104	Soups and broths and preparations therefor; homogenised composite food preparations:			
210410	- Soups and broths and preparations therefor	a)	a)	
210500	Ice cream and other edible ice, whether or not containing cocoa	a)	a)	



Lebanese Customs Code	Description <sup>1)</sup>	A Currently applied customs duty	B Reduction of the customs duty in A <sup>2)</sup>	C Specific provisions
2106	Food preparations not elsewhere specified or included:			
210610	- Protein concentrates and textured protein substances	a)	a)	
210690	- Other	a)	a)	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow:			
220110	Water	a)	a)	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09:	a)	a)	Excise duty LBP 25/1
2203	Beer made from malt	a)	a)	Excise duty LBP 60/1
2204	Wine of fresh grapes, including must with fermentation prevented or arrested by the addition of alcohol:			
ex 220421	-- In containers holding 2 l or less:  --- Fortified grape must	a)	a)	Excise duty LBP 200/1
ex 220429	-- Other:  --- Fortified grape must	a)	a)	Excise duty LBP 200/1
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	a)	a)	Excise duty LBP 200/1
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages:	a)	a)	Excise duty LBP 200/1
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	a)	a)	
	- Other polyhydric alcohols:			
290543	-- Mannitol	a)	a)	
290544	-- D-glucitol (sorbitol)	a)	a)	
ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, sugar acetals and sugar esters, and their salts, other than products of headings 29.37, 29.38 or 29.39:  - Other than rhamnose, raffinose and mannose	a)	a)	

Lebanese Customs Code	Description <sup>1)</sup>	A Currently applied customs duty	B Reduction of the customs duty in A <sup>2)</sup>	C Specific provisions
3001	Glands and other organs for orango-therapeutic uses, dried, whether or not powdered, extracts of glands or other organs or of their serections for orango-therapeutic uses, heparin and its salts, other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:			
ex 300190	- Heparin and its salts	a)	a)	
3501	Casein,caseinates and other casein derivates; casein glues:			
350110	- Casein	a)	a)	
350190	- Other	a)	a)	
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches,or on dextrins or other modified starches:			
350510	- Dextrins and other modified starches	a)	a)	
350520	- Glues	a)	a)	
3507	Enzymes, prepared enzymes not elsewhere specified or included:			
ex 350790	Prepared enzymes containing substances with nutritive value	a)	a)	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included:			
ex 380910	- With a basis of amylaceuous substances	a)	a)	
	- Other:			
ex 380991	-- Of a kind used in the textile or like industries:  --- Containing starch or products derived from starch	a)	a)	
ex 380992	-- Of a kind used in the paper or like industries:  --- Containing starch or products derived from starch	a)	a)	
ex 380993	-- Of a kind used in the leather or like industries:  --- Containing starch or products derived from starch	a)	a)	

Lebanese Customs Code	Description <sup>1)</sup>	A Currently applied customs duty	B Reduction of the customs duty in A <sup>2)</sup>	C Specific provisions
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:			
	- Industrial monocarboxylic fatty acids, acid oils from refining:			
382313	-- Tall oil fatty acids	a)	a)	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products),not elsewhere specified or included; residual products of the chemical or allied industries,not elsewhere specified or included:			
ex 382410	- Prepared binders for foundry moulds or cores:  -- On the basis of artificial resins	a)	a)	
382460	- Sorbitol other than that of subheading 2905.44	a)	a)	
ex 382490	- Other:  -- Products of cracking of sorbitol	a)	a)	
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms:			
ex 391110	- Petroleum resins, coumarone-resins, indene resins, coumarone-indene resins and polyterpenes:  -- Glues on the basis of emulsions of these resins	a)	a)	
ex 391190	- Other:  -- Other:  --- Glues on the basis of emulsions of these resins	a)	a)	
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms:			
391390	- Other	a)	a)	

a) EU-treatment

<sup>1)</sup> Notwithstanding the rules for the implementation of the Lebanese customs Nomenclature, the wording of the description of the products is to be considered as having no more than an

indicative value, the preferential scheme being determined, within the context of this Annex, by the coverage of the Lebanese customs code. Where ex codes are indicated, the preferential scheme is to be determined by application of the code and description taken together.

- 2) The reduction in column B of the customs duty in A shall neither apply to the minimum duty nor to the excise duty in C.
-