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**Committee on Regional Trade Agreements**

**FACTUAL PRESENTATION**

**FREE TRADE AGREEMENT BETWEEN ICELAND, THE PRINCIPALITY OF LIECHTENSTEIN AND  
THE KINGDOM OF NORWAY AND THE UNITED KINGDOM OF GREAT BRITAIN AND  
NORTHERN IRELAND (GOODS AND SERVICES)**

*Report by the Secretariat<sup>1</sup>*

This report, prepared for the consideration of the Free Trade Agreement between Iceland, the Principality of Liechtenstein and the Kingdom of Norway and the United Kingdom of Great Britain and Northern Ireland, has been drawn up by the WTO Secretariat on its own responsibility and in full consultation with the Parties. The factual presentation reproduces as closely as possible the terminology used in the Agreement and in the comments provided and does not imply official endorsement or acceptance by the Secretariat of such terminology. The report has been drawn up in accordance with the rules and procedures contained in the Decision for a Transparency Mechanism for Regional Trade Agreements (WT/L/671) and thus does not imply any value judgement by the Secretariat regarding the contents of the Agreement.

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<sup>1</sup> This document was re-issued on 28 March 2024 to correct the minor typographic errors.

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### Key Facts

**Parties to the Agreement:** The United Kingdom, Iceland, Liechtenstein and Norway

**Date of Signature:** 8 July 2021

**Date of Entry into Force:**

01 September 2022 between UK and Liechtenstein (provisional application 01 January 2022);

01 September 2022 between Norway and UK (provisional application 01 December 2021);

01 February 2023 between UK and Iceland (provisional application 01 September 2022)

**Date of Notification:** 30 November 2021

**Full implementation:** 2025

The factual presentation provides information about the Trade Agreement between the United Kingdom of Great Britain and Northern Ireland, and Iceland, the Principality of Liechtenstein, and the Kingdom of Norway (hereafter the Agreement).<sup>2</sup> The Agreement replaces a prior continuity agreement that came into force on 1 January 2021, covering trade in goods between the UK and Iceland and Norway.<sup>3</sup> It is one of the UK's 38 RTAs notified to the WTO (excluding accessions), while Iceland, Norway, and Liechtenstein have 35 RTAs in force notified to the WTO.

## 1 TRADE ENVIRONMENT.<sup>4</sup>

### 1.1 Merchandise trade

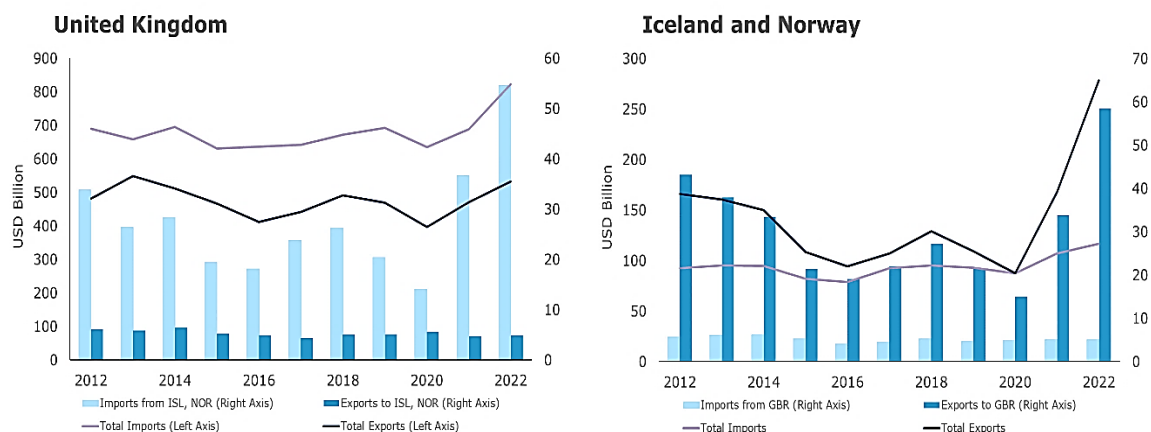
1.1. The merchandise imports of the Parties are dominated by manufactures, ranging in 2021 from between 63.7% of total imports for the UK to 77.5% for Norway. While the UK also mainly exports manufactured products (68.4% of exports), Iceland's exports are predominantly agriculture (51.1% of exports) and fuels and mining products (36.6%), while over half of Norway's exports were fuels and mining products (52.6%). The UK is the world's 14<sup>th</sup> largest exporter and 8<sup>th</sup> largest importer of merchandise. Among the other Parties, Norway is the largest trader 34<sup>th</sup> largest for exports and 40<sup>th</sup> largest for imports, followed by Iceland which was the world's 112<sup>th</sup> largest exporter and 114<sup>th</sup> largest importer in 2021.

1.2. Chart 1.1 provides an overview of the Parties' global and bilateral merchandise trade during 2012-2022. Globally and bilaterally, the UK was a net importer, while Iceland and Norway were net exporters. Between 2020 to 2022, there was a notable upswing in total exports from Iceland and Norway, reaching USD 278 billion by 2022. Exports to the UK also experienced substantial growth during this timeframe reaching USD 58 billion, having fallen to their lowest levels in 2020. Conversely, the UK's total exports grew by 34% to USD 531 billion in 2022. However, exports to Iceland and Norway witnessed a 13% decline compared to 2020, reaching USD 4.8 billion in 2022 as a result of which its deficit with Iceland and Norway has widened.

<sup>2</sup> Liechtenstein is a member of a customs union with Switzerland. Its commitments on trade in goods are covered by the Agreement between the UK and Switzerland (see document WT/REG437/1). The Agreement therefore only covers commitments on trade in services between Liechtenstein and the UK.

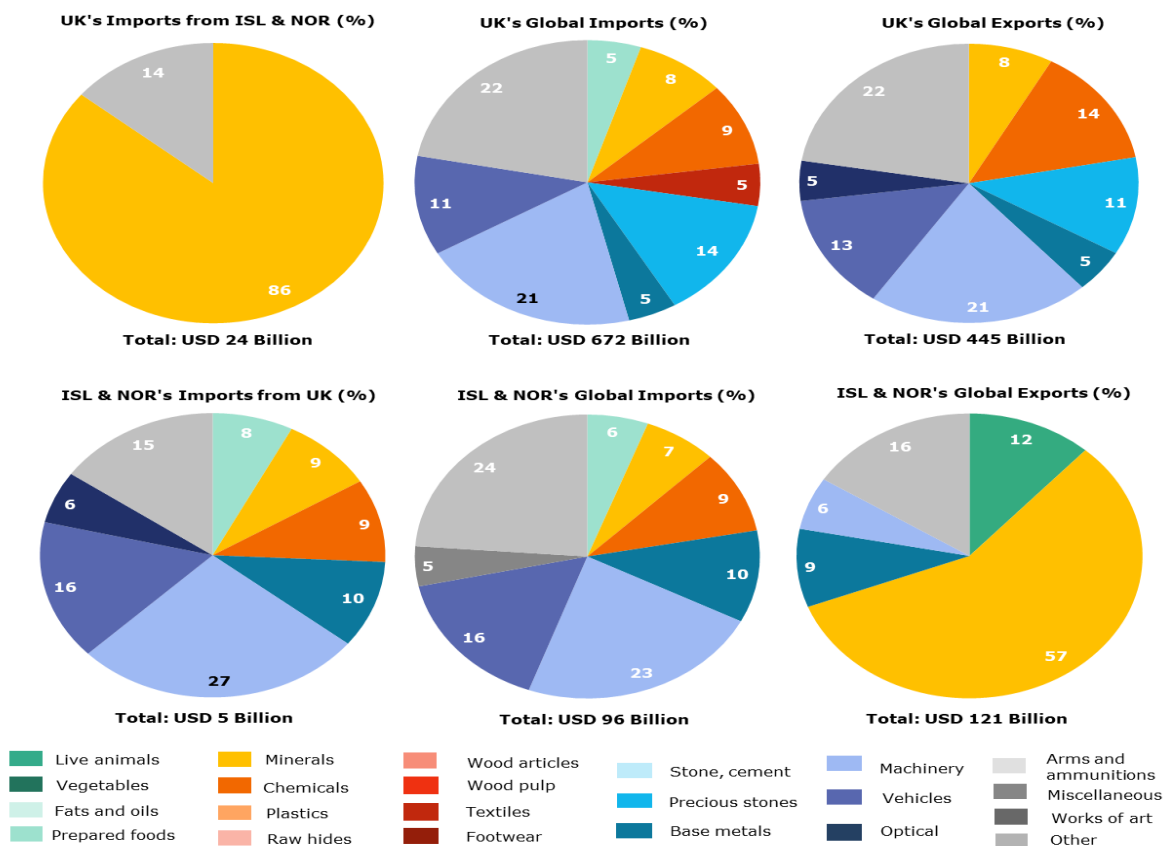
<sup>3</sup> See notification document WT/REG430/N/1.

<sup>4</sup> Unless otherwise indicated data in this section is sourced from the WTO trade profiles and UNSD Comtrade databases.

**Chart 1.1 United Kingdom-Iceland and Norway: Merchandise global and bilateral trade (2012-2022)**

Source: UNSD, Comtrade.

1.3. Chart 1.2 provides an overview of the product composition of global and bilateral merchandise trade by HS Sections averaged from 2019 to 2021. The majority of Iceland and Norway's global exports (57%) were mineral products, followed by live animals (12%) and base metals (9%). The UK's imports from Iceland and Norway are also dominated by minerals, which accounted for 86% of imports from Iceland and Norway although minerals account for only 8% of the UK's global imports. The UK's exports are dominated by machinery (21%), chemicals (14%), and vehicles (13%). Of these, Iceland and Norway mainly import machinery (27%) and vehicles (16%) from the UK.

**Chart 1.2 United Kingdom-Iceland and Norway: Product composition of merchandise trade, by HS Section (average 2019-2021)**

Source: UNSD, Comtrade database.

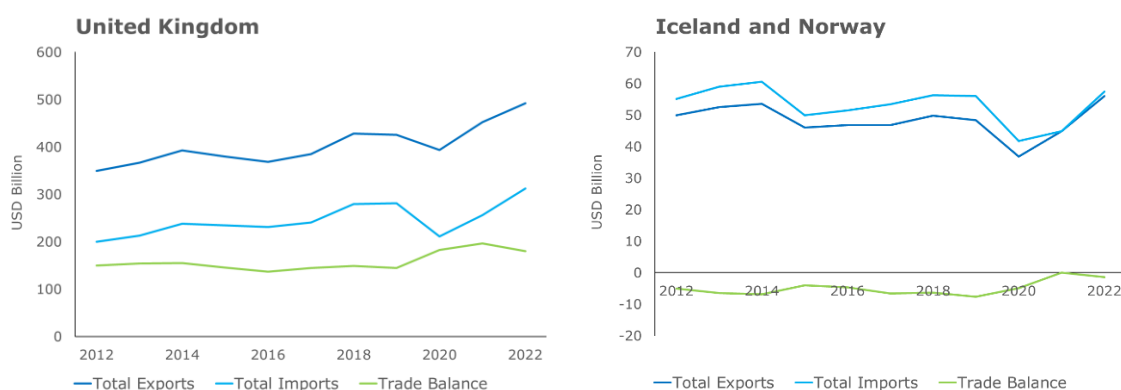
## 1.2 Trade in services and investment

1.4. Charts 1.3a-1.3c provide an overview of global and bilateral trade in commercial services between the UK and Iceland and Norway from 2012 to 2022; data for Liechtenstein are not available. During this period the UK had a positive balance both globally and with Iceland and Norway. Iceland and Norway maintained deficits in their global services balance for most of the period. Following the shock induced by the pandemic, there was a noticeable recovery in the export of services from the UK to Iceland and Norway, with an 18% increase between 2020 and 2021 although imports declined by 43% from 2019 to 2021 (Chart 1.3c).

1.5. The dominant sector for the UK was other business services, contributing USD 175.7 billion to exports and USD 109 billion to imports, on average throughout 2020 to 2022. Financial services followed in terms of exports, totalling USD 91.6 billion, whereas travel services followed in terms of imports, amounting to USD 45.7 billion within the same timeframe.

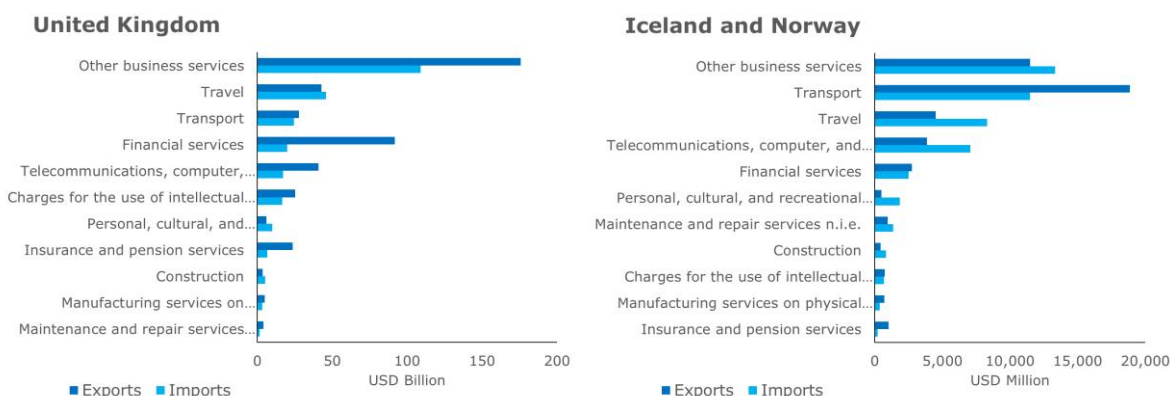
1.6. For Iceland and Norway transport services was the primary export sector, with a value of USD 18.9 billion, closely followed by other business services at USD 11.5 billion. On the import side, other business services held the top position at USD 13.3 billion, followed by transport services, which amounted to USD 11.5 billion.

**Chart 1.3a United Kingdom-Iceland, Liechtenstein and Norway: Global trade in commercial services (2012-2022)**

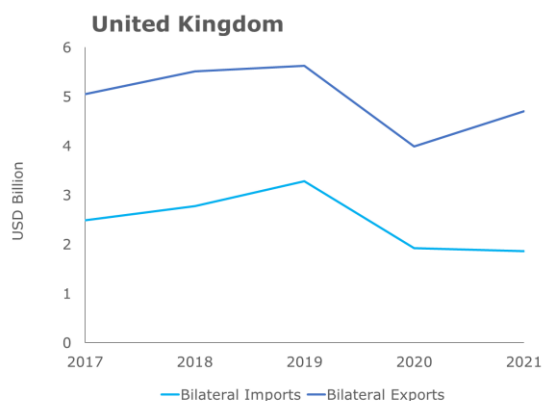


Source: WTO Stat.

**Chart 1.3b United Kingdom-Iceland and Norway: Global trade in commercial services, by service sectors (average 2020-2022)**

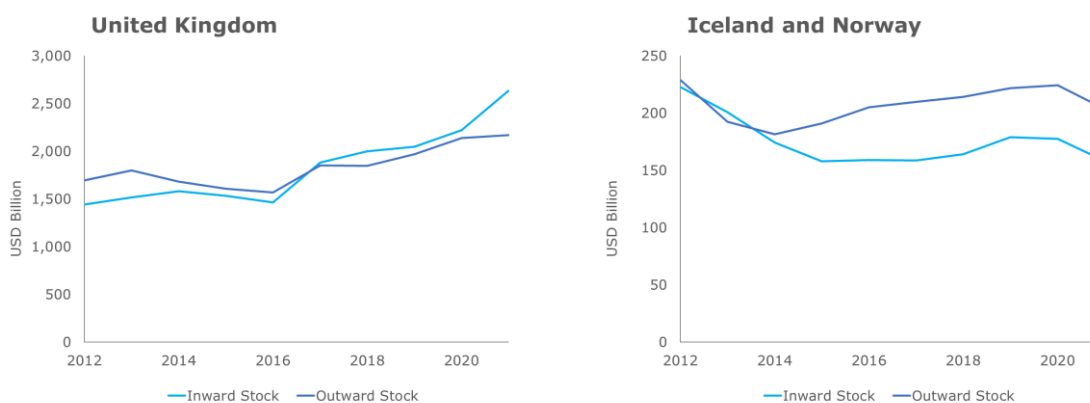
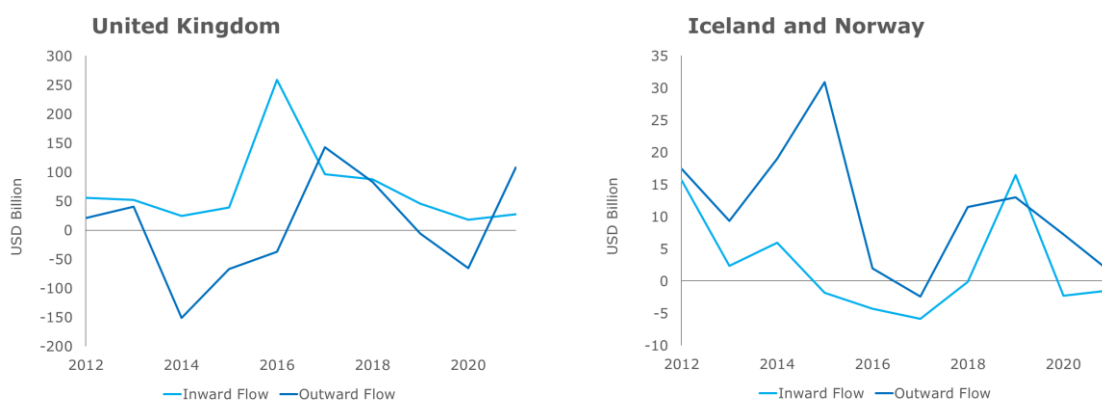


Source: WTO Stat.

**Chart 1.3c United Kingdom: Bilateral trade in commercial services (2017-2021)**

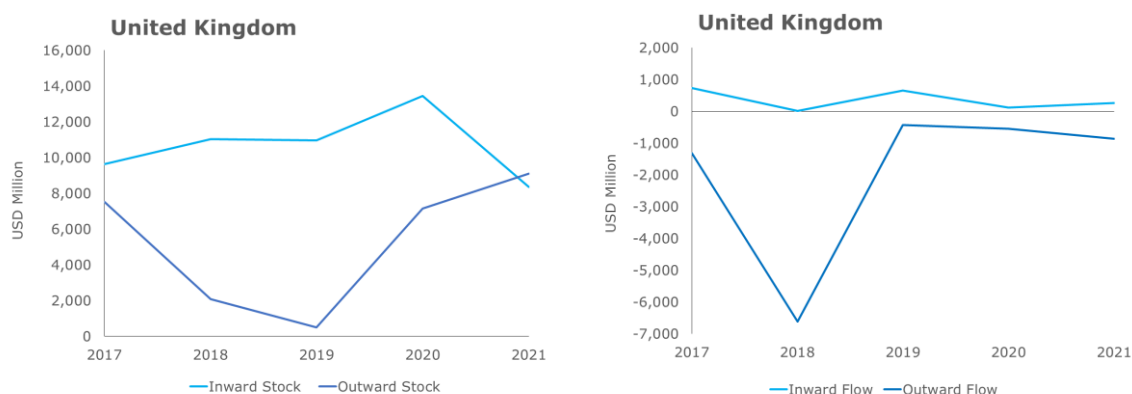
Source: UK authorities.

1.7. As depicted in Chart 1.4 the UK has moved from being a net holder of FDI assets abroad to becoming a net recipient of investment during 2016-2021 as FDI outflows declined sharply between 2012 and 2014 before recovering. The UK was also a net recipient of FDI from Iceland and Norway for most of the period. FDI outflows fell sharply between 2017 and 2018 before recovering (Chart 1.5). Iceland and Norway have been net holders of FDI stock abroad for much of the period, as inward FDI flows remained relatively weak with the exception between 2017 and 2019.

**Chart 1.4 United Kingdom-Iceland and Norway: Global FDI stock and flow (2012-2021)****Global FDI Stock****Global FDI Flow**

Source: UNCTAD Stat.



**Chart 1.5 United Kingdom: FDI stock and flow with Iceland and Norway (2017-2021)**

Source: UK authorities.

## 2 CHARACTERISTIC ELEMENTS OF THE AGREEMENT

### 2.1 Background information

2.1. Following the UK's withdrawal in 2019 from the EU and in order to maintain its preferential trading relationship while it was a member of the EU, it signed transitional agreements on trade in goods with the other Parties which came into effect on January 1, 2021, between the UK and Iceland and Norway. Simultaneously, the UK entered into an agreement on trade in goods with Switzerland and Liechtenstein, which is currently in force.<sup>5</sup> The Agreement, which includes trade in goods and services, replaced the transitional agreement. The provisional application of the agreement commenced on December 1, 2021, between the UK and Norway, and on January 1, 2022 between UK and Liechtenstein, followed by its entry into force on September 1, 2022, between the UK and Liechtenstein and Norway. Provisional application between the UK and Iceland commenced on September 1, 2022 with entry into force on February 1, 2023.<sup>6</sup> The Agreement does not apply to the Norwegian territory of Svalbard, except for trade in goods; and only applies to the Bailiwicks of Guernsey and Jersey and the Isle of Man for provisions on trade in goods, rules of origin, technical barriers to trade, sanitary and phytosanitary measures and customs and trade facilitation (Article 1.2). A comprehensive review of the Agreement's implementation and operation is scheduled for the 10<sup>th</sup> year after its entry into force or at other times mutually agreed upon by the Parties (Article 17.4).

2.2. The text of the Agreement, together with its annexes, is available on the Parties' official websites.<sup>7</sup>

2.3. The structure of the Agreement is in Box 2.1 and consists of 17 Chapters and 25 Annexes.

#### Box 2.1 Structure of the Agreement

Chapters	Description
<b>Preamble</b>	
Chapter 1	General provisions
Chapter 2	Trade in goods
Section 2.1	General provisions on trade in goods
Section 2.2	Technical barriers to trade
Section 2.3	Sanitary and phytosanitary measures

<sup>5</sup> See document series WT/REG430/N/1 and WT/REG437.

<sup>6</sup> The Agreement covers both goods and services (only services for Liechtenstein) within the meaning of Article XXIV of the GATT 1994 and Article V of the GATS, respectively.

<sup>7</sup> See RTA database: <https://rtais.wto.org/UI/PublicShowRTAIDCard.aspx?rtaid=1173>

Section 2.4	Customs and trade facilitation
Section 2.5	Trade remedies
Chapter 3	Services and investment
Section 3.1	General provisions on services and investment
Section 3.2	Investment liberalisation
Section 3.3	Cross-border trade in services
Section 3.4	Entry and temporary stay of natural persons
Section 3.5	Regulatory framework
Chapter 4	Digital trade
Chapter 5	Capital movements, payments and transfers
Chapter 6	Government procurement
Chapter 7	Intellectual property
Chapter 8	Competition policy
Chapter 9	Subsidies
Chapter 10	Small and medium-sized enterprises
Chapter 11	Good regulatory practices and regulatory cooperation
Chapter 12	Recognition of professional qualifications
Chapter 13	Trade and sustainable development
Chapter 14	Exceptions
Chapter 15	Institutional provisions
Chapter 16	Dispute settlement
Chapter 17	Final provisions
<b>Annexes</b>	
Annex I	On rules of origin
Annex II	Schedule of tariff commitments of Iceland on goods originating in the United Kingdom
Annex III	Schedule on tariff commitments of Norway on goods originating in the United Kingdom
Annex IV	Schedule of tariff commitments of the United Kingdom on goods originating in Iceland
Annex V	Schedule of tariff commitments of the United Kingdom on goods originating in Norway
Annex VI	Calculation of quota volumes after entry into force
Annex VII	Bilateral annex between Norway and the United Kingdom on transit of fish and fishery products
Annex VIII	Motor vehicles and equipment and parts thereof
Annex IX	Medicinal products
Annex X	Chemicals
Annex XI	Organic products
Annex XII	Trade in wine
Annex XIII	Provisions and arrangements concerning sanitary and phytosanitary matters
Annex XIV	Cooperation on sanitary matters
Annex XV	Mutual administrative assistance in customs matters
Annex XVI	Existing measures
Annex XVII	Future measures

Annex XVIII	Business visitors for establishment purposes, intra-corporate transferees, and short-term business visitors
Annex XIX	Contractual service suppliers and independent professionals
Annex XX	International Mobile Roaming Services (IMRS Rates)
Annex XXI	Government procurement
Annex XXII	Geographical indications of Iceland
Annex XXIII	Geographical indications of Norway
Annex XXIV	Geographical indications and traditional terms of the United Kingdom
Annex XXV	Additional provisions concerning the scope of "regulatory measures"

Source: WTO Secretariat based on the Agreement.

### 3 PROVISIONS ON TRADE IN GOODS

3.1. Chapter 2 of the Agreement facilitates and liberalises trade in goods between the UK, Iceland and Norway. The provisions in Chapter 2, including its Annexes (i.e. Annexes I-XV of the Agreement), do not apply to Liechtenstein which are addressed in document WT/REG437/1.

#### 3.1 Import duties and charges, and quantitative restrictions

##### 3.1.1 General provisions

3.2. The Parties agree to provide national treatment to each other in accordance with Article III of the GATT 1994 which is incorporated into the Agreement *mutatis mutandis* (Article 2.4). Tariffs on goods in HS Chapters 25-97 will be eliminated and tariffs on goods in HS Chapters 1-27 will be reduced unless otherwise provided in the Agreement in Annexes II-V. Any Party may also unilaterally accelerate tariff elimination and reduction agreed in the Agreement. If the applied MFN duty of any Party is lower than the agreed rate under the Agreement, the MFN duty will be applied. A Party may increase a customs duty to match the level for a specific year in the tariff elimination schedule(s) (Article 2.6). The Agreement permits an exemption for customs duties in certain cases, including for temporary admission of goods (Article 2.10), temporary import (and export) for processing (Article 2.11), and goods undergoing repair or alteration (Article 2.15). Additionally, remanufactured goods shall be treated as if they are in new condition, rather than being categorized as used (Article 2.16).

3.3. Fees and charges as described in Article VIII (Fees and Formalities Connected with Importation and Exportation) of GATT 1994, will not be used by Parties to indirectly protect their domestic goods or to tax imports or exports for fiscal purposes and shall be limited to the approximate cost of services rendered (Article 2.8). They shall not be calculated on an *ad valorem* basis and the methods of calculation and payment procedures published on the internet, as far as practicable in English.

3.4. The Parties agree not to impose any prohibitions or restrictions on the import (and export) of goods between them, including for remanufactured goods (Article 2.12) except in accordance with Article XI of GATT 1994 and its interpretative notes. Import (and export) price requirements are also not permitted except for enforcement of countervailing and anti-dumping duties.

3.5. Import licensing shall not be inconsistent with the WTO Import Licensing Agreement (Article 2.13) and not be conditioned on performance requirements except as provided for by the Agreement. Article 2.13 also requires publication of any new or modified import licensing procedures.

3.6. Import statistics are to be shared annually between Parties for the most recent year for which data are available including the value and where applicable volume of goods categorized at the tariff line level for both imports benefiting from preferential treatment and those not entering under preferences (Article 2.17). Such data exchange is ongoing.

3.7. Every five years, the Parties are to conduct a comprehensive review of the trade conditions or liberalization for agricultural and fisheries products (Article 2.18) to ensure that the Agreement remains effective and responsive to changing circumstances.

### 3.1.2 Liberalization of trade and tariff lines

3.8. Tariff liberalization was immediate upon entry into force of the Agreement except for UK imports from Norway for which liberalization for a small number of tariff lines is done in stages and will be complete at the beginning of 2025. Products excluded from liberalization or reduction mainly include basic and processed agricultural products. The UK also retains the right to apply (but does not currently apply) the agricultural component on certain imports from Iceland and Norway. The Parties also provide additional preferences for some of these products through tariff rate quotas (see Section 3.1.4 below).

### 3.1.3 Liberalization schedule

#### 3.1.3.1 The United Kingdom

3.9. As indicated in Table 3.1, around 47% of the UK's 2021 tariff was already duty free on an MFN basis, corresponding to 12.4% of its imports from Iceland and 94.9% of imports from Norway during 2018-2020.<sup>8</sup> Under the Agreement 4,171 additional lines (43.9%) are duty free under which around 77.7% of the UK's imports from Iceland entered during 2018-20. For imports from Norway 3,389 additional lines (35.7%) were liberalized under the Agreement, corresponding to 4.6% of the UK's imports from Norway during 2018-20 (Table 3.2). Following implementation 9.1% of the tariff will be dutiable for imports from Iceland and 17.2% from Norway. Around 9.9% of imports from Iceland and 0.4% of imports from Norway entered under the dutiable lines in 2018-20.

**Table 3.1 United Kingdom-Iceland and Norway: Tariff elimination commitments**

Duty phase-out period	Tariff lines in United Kingdom's tariff schedule		United Kingdom's imports from Iceland (2018-2020)	
	Number	%	Value (USD millions)	%
MFN	4,462	47.0	73.4	12.4
2021	4,171	43.9	459.5	77.7
Remaining Dutiable	861	9.1	58.4	9.9
<b>Total</b>	<b>9,494</b>	<b>100.0</b>	<b>591.3</b>	<b>100.0</b>
Duty phase-out period	Tariff lines in United Kingdom's tariff schedule		United Kingdom's imports from Norway (2018-2020)	
	Number	%	Value (USD millions)	%
MFN	4,462	47.0	19,136.4	94.9
2021	3,389	35.7	929.1	4.6
2023	4	0.0	17.7	0.1
2025	10	0.1	1.1	0.0
Remaining Dutiable	1,629	17.2	86.2	0.4
<b>Total</b>	<b>9,494</b>	<b>100.0</b>	<b>20,170.6</b>	<b>100.0</b>

Note: Based on the HS 2017 Nomenclature.

Source: WTO estimates based on data provided by United Kingdom authorities.

3.10. Of the UK's 861 tariff lines that remain dutiable for imports from Iceland the majority are in HS Section I (live animals and animal products), (721 lines or 83.74% of lines remaining dutiable) with an average rate in 2021 of 5.4%. This is followed by 133 lines (15.45%) in HS Section IV (prepared foodstuffs, beverages, spirits and vinegar, and tobacco) with an average rate of 9.3%. HS Section VI contains specific rates of duty. The calculation of averages excludes specific rates and includes the *ad valorem* parts of alternate rates.

<sup>8</sup> In 2021, the UK imposed *ad valorem* duties on 90.72% of a total of 9,494 tariff lines on an MFN basis. Of the remaining lines, 6.81% were subject to specific duties, 2.42% had compound duties, and 0.04% mixed duties.

**Table 3.2 United Kingdom-Iceland: Tariff elimination, by HS Section**

HS Section	MFN Avg. Tariff (%)	MFN Total lines	MFN Duty-free lines	2021	Remaining Dutiable	Avg. final tariff (%) (dutiable)
I	8.9	956	109	126	721	5.4
II	4.4	554	213	338	3	4.9
III	4.8	129	30	99		
IV	12.9	869	119	617	133	9.3
V	0.4	231	202	29		
VI	2.7	1,226	550	672	4	*
VII	3.7	301	86	215		
VIII	1.4	130	73	57		
IX	1.1	235	189	46		
X	0.0	195	195			
XI	7.0	1,149	243	906		
XII	7.3	106	17	89		
XIII	2.0	234	162	72		
XIV	0.5	58	47	11		
XV	0.6	955	804	151		
XVI	0.7	1,338	981	357		
XVII	3.7	286	121	165		
XVIII	0.6	299	218	81		
XIX	1.4	22	7	15		
XX	1.4	214	89	125		
XXI	0.0	7	7			
<b>Total</b>	<b>3.8</b>	<b>9,494</b>	<b>4,462</b>	<b>4,171</b>	<b>861</b>	<b>6.0</b>

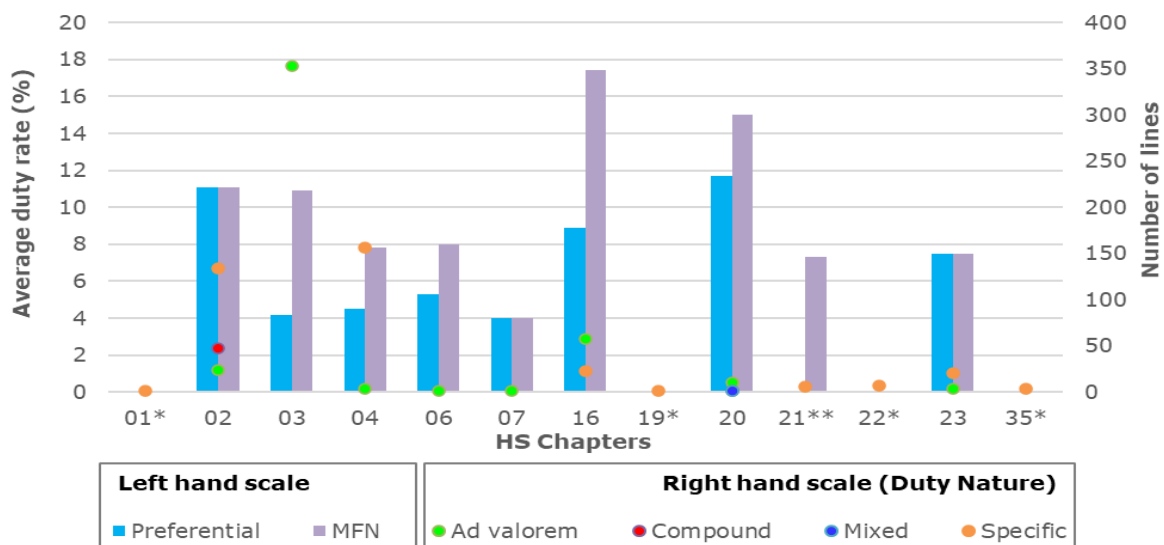
\* Specific rates only.

Note: Based on the HS 2017 Nomenclature.

Source: WTO estimates based on data provided by United Kingdom authorities.

3.11. As shown in Chart 3.1, the main HS Sections that remain dutiable, based on the *ad valorem* part of the tariffs, correspond to HS Chapters 2-7, 16, 20 and 23.<sup>9</sup> In these Chapters, average preferential tariff rates are generally lower than the average MFN rates for the lines remaining dutiable, except for HS Chapters 2 (meat and edible meat offal), 7 (vegetables and certain roots and tubers) and 23 (food industries, residues and wastes thereof; prepared animal fodder) where the average preferential and MFN duties are the same and range from 4% (Chapter 7) to 11.7% (Chapter 20). The highest margins of preference are found in HS Chapters 16 (meat, fish or crustaceans, molluscs or other aquatic invertebrates; preparations thereof) and 3 (fish and crustaceans, molluscs and other aquatic invertebrates) at 8.5% and 6.7%, respectively.

<sup>9</sup> Among the 861 tariff lines that still have duties, about 53% had *ad valorem* rates, with a majority, 73% in Chapter 3. Of the lines with non-*ad valorem* rates, around 41% had specific rates, especially in Chapters 4 (44%) and 2 (38%). Around 6% had compound rates, with 96%, in Chapter 2.

**Chart 3.1 United Kingdom-Iceland: Average of Dutiable Rates, by HS Chapter**

\* HS Chapters 1, 19, 22 and 35 contain specific duties for MFN and preferential tariffs.

\*\* HS Chapter 21 contains specific duties only for preferential tariffs.  
Based on the HS 2022 nomenclature.

Source: WTO estimates based on data provided by United Kingdom.

3.12. Across the 1,629 tariff lines that remain dutiable for UK imports from Norway, as shown in Table 3.3, the majority (779 lines) are in HS Section I (live animals and animal products), with an average rate of 5.6%. This is followed by HS Section IV (prepared foodstuffs; beverages; spirits and vinegar; tobacco and manufactured tobacco substitutes) and HS Section II (vegetable products) which consist of 566 lines and 248 lines with average rates of 16.3% and 8.7%, respectively.

**Table 3.3 United Kingdom-Norway: Tariff elimination, by HS Section**

HS Section	MFN Avg. Tariff (%)	MFN Total lines	MFN Duty-free lines	2021	2023	2025	Remaining Dutiable	Avg. final tariff (%) (dutiable)
I	8.9	956	109	56	3	9	779	5.6
II	4.4	554	213	93			248	8.7
III	4.8	129	30	91			8	11.5
IV	12.9	869	119	182	1	1	566	16.3
V	0.4	231	202	29				
VI	2.7	1,226	550	648			28	6.0
VII	3.7	301	86	215				
VIII	1.4	130	73	57				
IX	1.1	235	189	46				
X	0.0	195	195					
XI	7.0	1,149	243	906				
XII	7.3	106	17	89				
XIII	2.0	234	162	72				
XIV	0.5	58	47	11				
XV	0.6	955	804	151				
XVI	0.7	1,338	981	357				
XVII	3.7	286	121	165				
XVIII	0.6	299	218	81				
XIX	1.4	22	7	15				
XX	1.4	214	89	125				
XXI	0.0	7	7					
<b>Total</b>	<b>3.8</b>	<b>9,494</b>	<b>4,462</b>	<b>3,389</b>	<b>4</b>	<b>10</b>	<b>1,629</b>	<b>9.6</b>

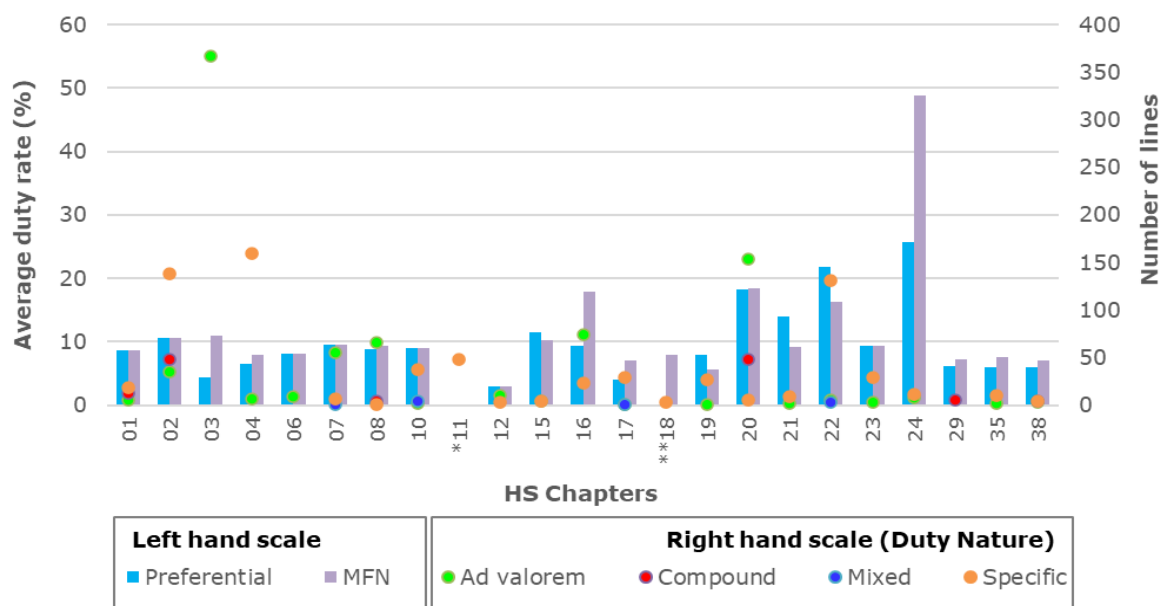
Note: Based on the HS 2017 Nomenclature.

Source: WTO estimates based on data provided by United Kingdom authorities.

3.13. As shown in Chart 3.2, HS Sections that remain dutiable based on *ad valorem* tariffs correspond to HS Chapters 1-8, 10, 12-17, 19-24, 29, 35 and 38.<sup>10</sup> Average preferential tariffs were lower than the MFN average for corresponding products for HS Chapters 3-4, 7-8, 16, 17, 20, 24, 29, 35 and 38 and equal to the MFN average MFN for Chapters 1-2, 6, 10, 12 and 23. Average preferential rates for certain Chapters (such as 15, 19, 21 and 22) appear higher than the MFN average because the *ad valorem* component is eliminated in the preferential duties leaving only the specific duty (which is not included in the calculation). The number of tariff lines per type of duty are indicated in the Chart. Average preferential tariffs for these Chapters ranged from 3% to 25.7%.

3.14. HS Chapters 24 (tobacco and manufactured tobacco substitutes) and 16 (meat, fish or crustaceans, molluscs or other aquatic invertebrates) had the highest margins of preference of 23.2% and 8.5%, respectively.<sup>11</sup> However, Chapter 24 contained a limited number of tariff lines (8) compared to Chapter 16, which had 74 lines.<sup>12</sup> Like Iceland, Norway's exports to the UK are subject to duties on a significant number of tariff lines (367) in Chapter 3 indicating some level of protection has been maintained for the sector under the Agreement, while providing preferential access.

**Chart 3.2 United Kingdom-Norway: Average of Dutiable Rates, by HS Chapter**



\* HS Chapter 11 contains specific duties for the MFN and preferential tariffs.  
 \*\* HS Chapter 18 contains specific duties only for the preferential tariffs.  
 Based on the HS 2022 nomenclature.

Source: WTO estimates based on data provided by United Kingdom authorities.

### 3.1.3.2 Iceland

3.15. As indicated in Table 3.4, around 88.9% of Iceland's MFN tariff was duty free in 2022, under which around 87.9% of its imports from the UK entered during 2019-21.<sup>13</sup> In 2022 an additional 730 lines (7.9%) were liberalized for imports from the UK under the Agreement under which 11.4% of imports from the UK entered during 2019-2021. Following implementation 298 lines (3.2%), under which 0.7% of Iceland imports from the UK entered in 2019-21, remain dutiable.

<sup>10</sup> Among the 1,643 tariff lines that still have duties, approximately 49% had *ad valorem* tariffs, especially in Chapters 3 (45%) and 20 (19%). Around 43% of lines with non-*ad valorem* rates had specific rates, especially in Chapters 4 (23%), 2 (20%), and 22 (19%). 7% of lines had compound tariffs, especially Chapters 2 (39%) and 20 (39%).

<sup>11</sup> HS Chapter 16 and 24 fall under HS section IV (prepared foods).

<sup>12</sup> Imports under Chapter 24 are smaller than under Chapter 16, which may partly be due to high average preferential and MFN tariffs.

<sup>13</sup> In 2022, Iceland had *ad valorem* duties on 94.66% of a total of 9,272 tariff lines on an MFN basis. Of the remaining lines, 4.72% were subject to compound duties and 0.61% had specific duties.

**Table 3.4 Iceland: Tariff elimination commitments under the Agreement and corresponding average trade**

Duty phase-out period	Tariff lines in Iceland's tariff schedule		Iceland's imports from the UK (2019-2021)	
	Number	%	Value (USD million)	%
2022 (MFN)	8,244	88.9	378.7	87.9
2022	730	7.9	49.1	11.4
Remain dutiable	298	3.2	2.9	0.7
<b>Total</b>	<b>9,272</b>	<b>100.0</b>	<b>430.7</b>	<b>100.0</b>

Note: Based on the HS 2022 nomenclature.

Source: WTO estimates based on the WTO-IDB.

3.16. Like in the UK, as shown in Table 3.5, most lines remaining dutiable fall under HS Section I (206 lines) with an average rate of 20.2%. This is followed by HS Section IV with 58 lines and an average rate of 32.3% and HS Section II comprising 35 lines with an average rate of 30%.

**Table 3.5 Iceland: Tariff elimination under the Agreement, by HS Section**

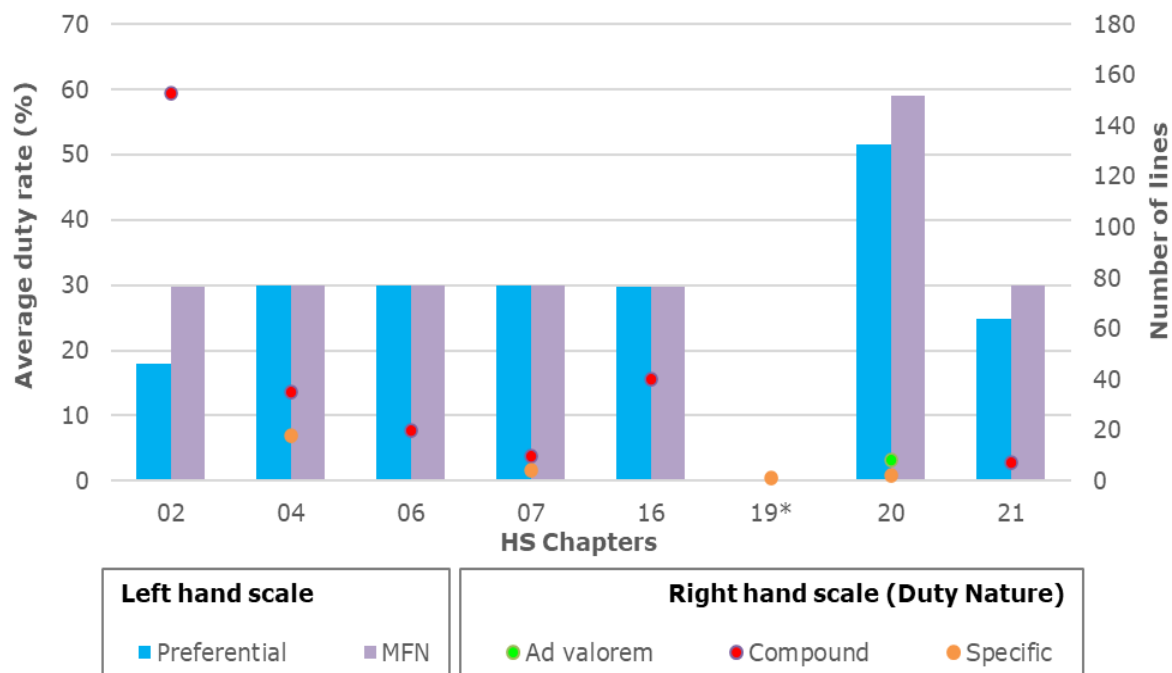
HS Section	MFN 2022			Lines under the Agreement		Average Dutiable Tariff
	Average Tariff (%)	Number of lines	Duty free lines	Duty Free 2022	Remain Dutiable	
I	7.6	962	698	58	206	20.2
II	12.9	491	302	155	34	30.0
III	0.0	117	113	4		
IV	8.7	1,260	689	513	58	32.3
[V- XXI]	0.0	6442	6442			
<b>Total</b>	<b>2.6</b>	<b>9,272</b>	<b>8,244</b>	<b>730</b>	<b>298</b>	<b>23.7</b>

Note: Based on the HS 2022 nomenclature.

Source: WTO estimates based on the WTO-IDB.

3.17. As illustrated in Chart 3.3, for Iceland's imports from the UK, HS Sections I, II and IV that remain dutiable based on *ad valorem* tariffs correspond to HS Chapters 2, 4, 6, 7, 16, 20 and 21. For these Chapters, the average preferential rates were generally equal to the MFN average, except for HS Chapters 2 (meat and edible meat offal), 20 (preparations of vegetables, fruit, nuts or other parts of plants) and 21 (miscellaneous edible preparations) for which the average preferential rate was lower than the corresponding MFN average. The average preferential tariff rates for these chapters ranged from 17.9% to 51.5% with HS Chapters 2 and 20 having the highest margins of preference between average MFN and preferential rates, at 11.75% and 7.5%, respectively. Furthermore, Chapter 2 had the largest number of tariff lines (153) subject to compound rates suggesting continued protection for Iceland's meat products from imports from the UK under the Agreement, albeit with additional preferential access.



**Chart 3.3 Iceland - United Kingdom: Average of Dutiable Rates, by HS Chapter**

\* HS Chapter 19 contains specific duty. Based on the HS 2022 nomenclature.

Source: WTO estimates based on the WTO-IDB.

### 3.1.3.3 Norway

3.18. As indicated in Table 3.6, in 2022 85.4% of Norway's tariff was duty free on an MFN basis, under which 93.5% of imports from the UK entered during 2019-21.<sup>14</sup> Under the Agreement a further 5.6% of the tariff under which 4.6% of imports from the UK entered were liberalized. Following full implementation 670 lines, constituting 9% of the total, remain dutiable, under which 1.8% of Norway's imports from the UK, valued at USD 80.8 million, entered during 2019-21.

**Table 3.6 Norway: Tariff elimination commitments and average trade**

Duty phase-out period	Tariff lines in Norway's tariff schedule		Norway's imports from the UK (2019-2021)	
	Number	%	Value (USD million)	%
2022 (MFN)	6,323	85.4	4,120.6	93.5
2022	412	5.6	204.3	4.6
Remain dutiable	670	9.0	80.8	1.8
<b>Total</b>	<b>7,405</b>	<b>100.0</b>	<b>4,405.7</b>	<b>100.0</b>

Note: Based on the HS 2022 nomenclature.

Source: WTO estimates based on the data provided by the Norwegian authorities and ITC TradeMap.

3.19. Among the 670 tariff lines that remain subject to duties for imports from the UK, as shown in Table 3.7, the majority are in HS Section II (222 lines) with an average rate of 133.8% and HS Section IV (197 lines) with an average rate of 106.9%. Following closely is HS Section I with 184 lines and an average rate of 361.4%. HS Section VI contains specific duties.

<sup>14</sup> In 2022, Norway imposed *ad valorem* duties on 90.25% of a total of 7,405 tariff lines on an MFN basis. Of the remaining tariff lines, 9.03% were subject to specific duties, 0.69% had other duties, and 0.03% had compound duties.

**Table 3.7 Norway: Tariff elimination under the Agreement, by HS Section**

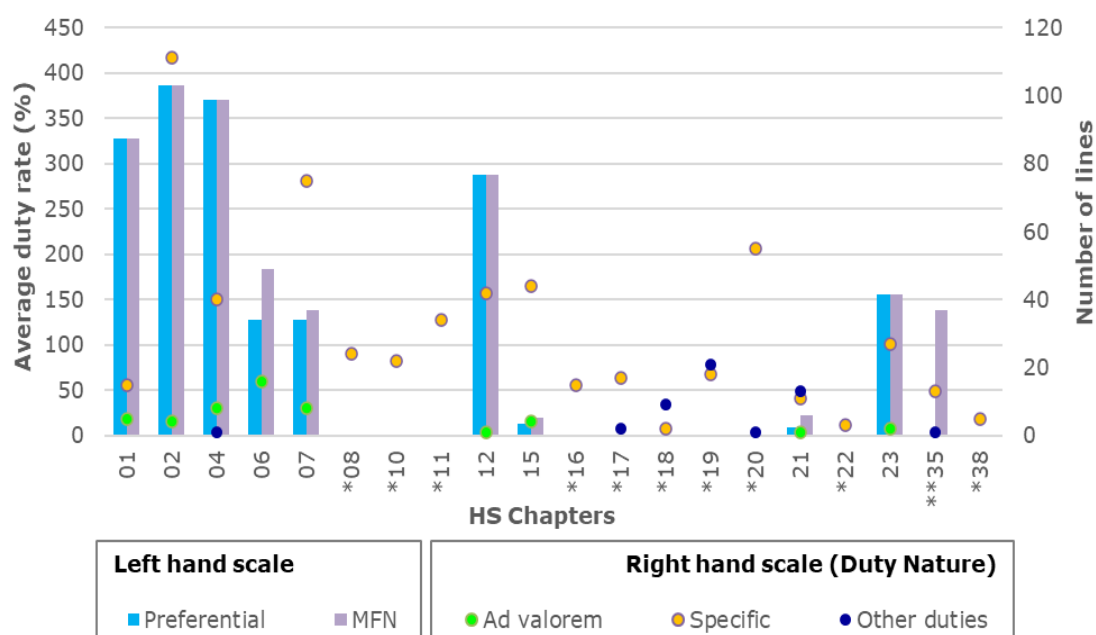
HS Section	MFN 2022			Lines under the Agreement		Average Dutiable Tariff
	Average Tariff (%)	Number of lines	Duty free lines	Duty Free 2022	Remain Dutiable	
I	14.6	602	404	14	184	361.4
II	15.7	594	309	63	222	133.8
III	5.0	135	53	34	48	13.4
IV	2.3	458	210	51	197	106.9
V	0.0	190	190			
VI	0.5	1,072	1,053		19	*
VII-X	0.0	768	768			
XI	2.6	882	632	250		
XII-XXI	0.0	2704	2704			
<b>Total</b>	<b>2.3</b>	<b>7,405</b>	<b>6,323</b>	<b>412</b>	<b>670</b>	<b>201.3</b>

\* Contains specific rates only.

Note: Tariff lines subject to in-quota duties are excluded from the calculation. Based on the HS 2022 nomenclature.

Source: WTO estimates based on the data provided by the Norwegian authorities.

3.20. As shown in Chart 3.4, for Norway's imports from the UK, HS Sections I, II and IV that remain dutiable based on *ad valorem* tariffs correspond to HS Chapters 1, 2, 4, 6, 7, 12, 15, 21, and 23. In these Chapters, average preferential rates were generally equal to the MFN average, except HS Chapters 6 (trees and other plants, live; bulbs, roots and the like; cut flowers and ornamental foliage), 7 (vegetables and certain roots and tubers; edible), 15 (animal or vegetable fats and oils and their cleavage products) and 21 (miscellaneous edible preparations) for which the average preferential rate is lower. The average preferential rates in these chapters ranged from 8.7% to 386.5% with HS Chapters 6 and 21 having the highest margins of preference between average MFN and preferential rates, at 55.9% and 13.6%, respectively. Chapter 6 also had the highest number of tariff lines (16) subject only to *ad valorem* rates.

**Chart 3.4. Norway - United Kingdom: Average of Dutiable Rates, by HS Chapter**

\* Only contains specific duties for HS Chapters 8, 10, 11, 16-20, 22, 38.

\*\* Contains preferential specific duties for HS Chapters 35. Based on the HS 2022 nomenclature.

Source: WTO estimates based on the WTO-IDB.

### 3.1.4 Tariff rate quotas

3.21. All three Parties maintain tariff rate quotas (TRQs) under the Agreement. The UK maintains TRQs for imports of fish products, sheep meat, and dairy products from Iceland and fish products, dairy products, and cut flowers from Norway. Iceland's TRQs relate to products such as dairy and processed meats, while Norway's TRQs include pork, dairy and fruit and vegetables. In-quota rates are zero while out of quota rates are either lower than or equal to the applied MFN rates (Annex 2 below). There is no phase out of the TRQ quantities planned under the Agreement for the UK. However, the out of quota rates for some products subject to TRQs in the UK from Norway are due to be phased out under the Agreement. Once that occurs, the TRQ will cease to apply. The Parties agree to not use TRQs to restrict standard imports and fill rates (Article 2.9).

3.22. Any modifications to the administration method of TRQs must be communicated to the other Parties at least three months before the change takes effect. The Agreement encourages information exchange among the Parties at regular intervals on traded products, TRQ implementation and management, price quotations and any useful information concerning their domestic markets.<sup>15</sup>

### 3.2 Rules of origin

3.23. The Agreement's rules of origin can be found in Annex I of the Agreement, and its six Appendices.<sup>16</sup> Products considered to be originating are wholly obtained in the territories of the Parties or sufficiently worked or processed as required in Appendix 2 (with special provision for recovered materials and remanufactured goods in Article 4). Product specific rules require either a change in tariff classification at the heading or sub-heading levels, a maximum content of non-originating materials, working or processing to be carried out on certain wholly obtained materials, or a specific process to be followed. A product originating in Liechtenstein shall be considered as originating in Switzerland, due to the Customs Treaty between Liechtenstein and Switzerland (Article 34).

3.24. Article 5 of the Annex provides for an absorption rule, where if a product has been granted originating status in a Party, the non-originating materials used in its production are not considered when determining the origin of the final product.<sup>17</sup> The tolerance rule permits the use of non-originating materials in the production of a given product as long as: (a) The total net weight of the non-originating materials used in the product does not exceed 15% of the net weight of the product, which falls within HS Chapters 2 and 4 to 24 (excluding processed fishery products in Chapter 16) and (b) the total net value of non-originating materials used for all other products does not exceed 15% of the ex-works price of the product (Article 6).<sup>18</sup>

3.25. Cumulation is permitted between the Parties and non-parties which are members of the Pan-Euro-Mediterranean Convention (referred to in Appendix 3 to the Annex) (Article 8). The Parties must apply preferential trade agreements with the non-party for cumulation to be applicable. The FTA also provides for the Joint Committee to adopt a decision permitting cumulation in cases where products from a non-party that is not listed in Appendix 3 to the Annex are used as materials in making a product within one of the Parties, and that final product is subsequently exported to the other Party.<sup>19</sup>

3.26. The principle of territoriality applies; if originating products are exported and re-imported, they shall be considered non-originating unless it can be demonstrated satisfactorily to the customs

<sup>15</sup> Auctioning and licensing for the first quota period shall take place six weeks before or at the latest 14 days before, the entry into force or earlier provisional application of this Agreement (Annex VI). Allocations of quota entitlements to economic operators that were correctly made under the Interim Agreement, whether through auctioning, licensing, or any other method, will remain valid for the purposes of this Agreement.

<sup>16</sup> Appendices 1 and 2: Revised PEM list rules, Appendix 3: List referred to in Article 8, Appendix 4: Origin declaration, Appendix 5: Suppliers declaration and Appendix 6: Long term suppliers declaration.

<sup>17</sup> In cases where the applicable rule is based on the maximum content of non-originating materials, the customs authorities of the Parties can permit exporters to calculate the ex-works price of the products and the value of the non-originating materials on an average basis to accommodate fluctuations in costs and currency rates.

<sup>18</sup> There are exceptions for products falling within Chapters 50-63 relating to textiles and clothing (see Notes 6 and 7 of Appendix 1 to Annex I).

<sup>19</sup> When making such decisions, the Joint Committee will consider the special situation of materials classified within HS Chapters 1 to 24 and Chapters 35 and 38, insofar as sensitive sectors may be affected.

authorities that they are unchanged and have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported. In addition, any working or processing done outside the exporting party under Article 16 on territorial arrangements shall be done under outward processing arrangements, or similar arrangements (paragraph 7, Article 16).<sup>20</sup>

3.27. Regarding the origin declaration, the Parties shall allow the use of electronic signatures or identification codes for UK exporters and authorization numbers for exporters from Iceland and Norway; and the electronic transmission of origin declarations directly from exporters in one Party to importers in another Party.

3.28. The customs authorities of Iceland or Norway may authorise an approved exporter to complete origin declarations without signature (Article 20).

3.29. The customs authority of the exporting Party must conduct verifications of origin declarations upon request by the importing Party (Article 28). Consultations are foreseen if there are any unresolved differences. If consultations do not lead to a resolution, either Party can escalate the issue to the Joint Committee for further action. Article 32 requires the Parties to provide for criminal, civil or administrative penalties for violations of their domestic laws related to Annex I.

### **3.3 Export duties and charges, and quantitative restrictions**

3.30. The export of goods to another Party shall be free of duty, tax, fees, or other charges, unless also applied to like goods destined for domestic consumption (Article 2.7).

3.31. As for imports export restrictions are prohibited, except as provided by the Agreement or under Article XIX of the GATT 1994 as are export price requirements unless authorized (Article 2.12). Before imposition of an export license a Party shall consider applying other appropriate measures to achieve an administrative purpose. Any new or modified export licensing procedure shall be published on an official government website and notified at least 45 days before the new procedure or modification takes effect or within 60 days after the date of entry into force or earlier provisional application (Article 2.14).

### **3.4 Regulatory provisions on trade in goods**

#### **3.4.1 Standards**

##### **3.4.1.1 Sanitary and phytosanitary measures**

3.32. The Agreement reaffirms the Parties' adherence to the rights and obligations under the Agreement on the Application of Sanitary and Phytosanitary Measures (SPS Agreement) under the GATT 1994 (Article 2.37).<sup>21</sup> The Parties agree a minimum standard of treatment which should be no less favourable than the treatment the UK and the EU receive under any UK-EU Sanitary Agreement that became effective on 1 January 2021 (Article 2.40). At the request of a Party, they shall hold consultations in the SPS Sub-Committee to consider the incorporation of any relevant provisions of the UK-EU Sanitary Agreement in the Agreement. The Parties indicate that no such consultations

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<sup>20</sup> The obtention of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the exporting Party on materials exported from that Party and subsequently re-imported there provided the materials are either wholly obtained in the exporting Party or have undergone working or processing beyond the operations referred to in Article 7 (Insufficient Working or Processing) prior to being exported. Additionally, it must be demonstrated to the satisfaction of the customs authorities that the re-imported products have been obtained by working or processing the exported materials, and the total value added outside the exporting Party does not exceed 10% of the ex-works price of the end product for which originating status is claimed. Where in the list in Appendix 2 a maximum value for all non-originating materials is applied in determining the originating status of the end product, the maximum value added shall include that of the non-originating materials incorporated in the exporting Party.

<sup>21</sup> Section 2.3 on sanitary and phytosanitary measures in the Agreement shall not apply to Iceland in relation to trade in live animals, other than fish and aquaculture animals, and animal products such as ova, semen, and embryos (Article 2.40).

have been held to date. Iceland and Norway's SPS measures follow their obligations under the European Economic Area (EEA) Agreement (Annex XIII).

3.33. Cooperation on sanitary matters, the Parties exchange information concerning the creation and enforcement of SPS measures (Article 2.42). Additionally, when necessary, the Parties must provide the outcomes of import check or inspections carried out in cases of rejected or non-compliant shipments.

3.34. The SPS control, inspection, and approval processes should be prompt and not overly burdensome (Annex XIII: Part 2). The importing Party may require authorization for imports of particular products, but such authorization shall not add to that required on 31 December 2020. Part 3 of the Annex allows the Parties to maintain lists of approved establishments for certain products, which unless justified to mitigate a significant health risk, shall only be required for products for which it was required on 31 December 2020. If an exporting Party's request to add an establishment to the list of approved establishments is rejected, the exporting Party must be promptly informed, including details about why the establishment's approval was denied.

3.35. Recognising the concepts of Pest Free Areas, Pest Free Places of Production, and Pest Free Production Sites, the Parties agree that Pest Risk Analysis (PRA) should adhere to the relevant International Standards for Phytosanitary Measures (ISPMs) and consider the available scientific and technical information.<sup>22</sup> The Parties commit to informing each other about significant changes in pest or disease status, the appearance of new animal diseases, and any noteworthy food safety concerns (Article 2.44). They shall also recognize disease-free areas (and subsequent adaptations to them except in cases of significant changes in diseases) in place on 31 December 2020 (Part 4 of Annex XIII).

3.36. Emergency measures may be taken in case of serious risks to human, animal, or plant life or health without prior notification (Annex XIII Part 6). The Parties will notify each other of such measures, no later than 24 hours after the decision has been taken and hold technical consultations to address them within ten days of the notification, aiming to avoid unnecessary trade disruptions.

3.37. Other provisions include agreement to cooperate on SPS matters, on antimicrobial resistance, animal welfare and sustainable food systems, and in multilateral fora, as well as measures to ensure transparency.

3.38. A sub-committee on SPS is established (Article 2.50). Its main responsibilities include conducting regular reviews, at least once a year, and potentially suggesting changes to Annex XIV of the Agreement (on Cooperation on Sanitary Matters) to the Joint Committee. Additionally, it has the authority to designate suitable contact points for the transparent exchange of information (Article 2.42) and for notifications and consultations (Article 2.44).<sup>23</sup>

#### **3.4.1.2 Technical barriers to trade**

3.39. Articles 2 to 9 of, and Annexes 1 and 3 to, the WTO Agreement on Technical Barriers to Trade (TBT Agreement) are incorporated into and made part of the Agreement (Article 2.23). Iceland and Norway, being part of the EEA Agreement, adopt EU technical regulations and conformity assessment procedures (referred to in the Agreement as harmonized standards) (Article 2.22).<sup>24</sup>

3.40. Impact assessments of planned technical regulations will be conducted and international standards will be considered when developing them. When developing a major technical regulation with a potential to affect trade, each Party shall allow persons of the other Party to participate in

<sup>22</sup> This recognition is in line with the IPPC ISPMs and related Guidelines to implement Article 6 of the SPS Agreement (WTO/SPS Committee Decision G/SPS/48) (Article 2.43). The Parties also recognize the zoning concepts in Annex XIII: Part 4 of the Agreement.

<sup>23</sup> For the UK the central competent authority for international trade in agri-food products is the Department for Environment, Food and Rural Affairs (DEFRA) ([ukassurance@defra.gov.uk](mailto:ukassurance@defra.gov.uk)) and for FTA-related matters [tradeseecretariat@defra.gov.uk](mailto:tradeseecretariat@defra.gov.uk). For Norway: Ministry of Trade, Industry and Fisheries ([Norway-FTA@nfd.dep.no](mailto:Norway-FTA@nfd.dep.no)) and for Iceland: Ministry of Foreign Affairs ([bylgja@mfa.is](mailto:bylgja@mfa.is)).

<sup>24</sup> Section 2.2 of the Agreement addresses measures to facilitate trade by preventing, identifying, and eliminating unnecessary technical barriers. It covers the preparation, adoption, and application of standards, technical regulations, and conformity assessment procedures that impact trade in goods (Article 2.22).

public consultations with the results of consultations being made public (Article 2.24). The Parties encourage, *inter alia*, the participation by their standardizing bodies in the preparation of international standards, to use relevant international standards as a basis for the standards they develop except where ineffective or inappropriate and to not duplicate international standardizing efforts (Article 2.25). The Parties agree to provide written comments on proposed technical regulations and conformity assessment procedures within 60 days and allow for technical discussions (Article 2.27, Article 2.30).

3.41. The conformity assessment procedures are selected based on risk assessment and accreditation from independent bodies. Supplier's declarations of conformity are accepted as proof of compliance (Article 2.26). For specific products requiring conformity assessment by government authorities, fees are limited to the approximate cost of the services, and they must be publicly available. Mandatory marking or labelling provisions do not apply to tobacco and nicotine products, and related items (Article 2.28). Technical discussions are envisaged under Article 2.30 on draft or proposed technical regulations or conformity assessment procedures which a Party believes may have a significant impact on trade between the Parties. Such discussions must be held within 60 days (or a shorter time if the matter is urgent) of the request and must endeavour to resolve the issue as expeditiously possible.

3.42. Further TBT provisions on motor vehicles, medicinal products, chemicals, organic products and wine, are detailed respectively in Annexes VIII, IX, X, XI, and XII (see Section 3.5 below).

3.43. A Sub-Committee on technical barriers to trade is established to oversee the implementation of this section and its annexes and shall meet on request of a Party and no later than five years after the entry into force of the Agreement (Article 2.33). The Parties cooperate and share information on market surveillance and enforcement activities to protect consumer health, safety, and the environment for non-food products (Article 2.29). They also agree to designate a contact point for the implementation of TBT measures (Article 2.32).

### **3.4.2 Safeguard mechanisms**

#### **3.4.2.1 Global safeguards**

3.44. The Parties reaffirm their rights and obligations concerning global safeguard measures under Article XIX of GATT 1994 and the Agreement on Safeguards (Article 2.74). Each Party also commits to, when requested, immediately notify the concerned Party of all pertinent information on the initiation of a safeguard investigation, the provisional findings, and the final findings (Article 2.74). Finally, the parties commit to endeavour to impose safeguard measures in a way that least affect bilateral trade.

#### **3.4.2.2 Bilateral safeguards**

3.45. The Agreement does not have specific provisions on bilateral safeguards.

#### **3.4.2.3 Special safeguards**

3.46. The Agreement does not have specific provisions on special safeguards.

### **3.4.3 Anti-dumping and countervailing measures**

3.47. The Parties commit to endeavour to refrain from initiating anti-dumping investigations against each other. Notwithstanding this the Parties reaffirm their rights and obligations under Article VI of the GATT 1994 (Antidumping Agreement) and the Subsidies and Countervailing Measures (SCM) Agreement (Article 2.71). They commit to notify each other in advance of initiating an anti-dumping or countervailing investigation, to grant interested parties a full opportunity to defend their interests unless this would unnecessarily delay the conduct of the investigation, and to provide a full disclosure of the essential facts before a final determination is made. For countervailing investigations, the Parties commit to consult before initiation and, upon request, when proposing to take a measure. They also commit to inform interested parties if intending to use facts available and include a clear indication of the facts available in the disclosure of essential facts (Article 2.72). The lesser duty rule shall be applied if a Party decides to impose an anti-dumping or countervailing duty. The Parties also



commit to consider information provided to determine whether an anti-dumping or countervailing duty would not be in the public interest. (Article 2.73).

3.48. The provisions on dispute settlement shall not apply to trade remedies except for paragraph 1 of Article 2.73, which sets out the lesser duty rule (Article 2.70).

#### **3.4.4 Subsidies and State-aid**

3.49. In Chapter 9 the Parties recognize that subsidies may be granted by a Party when necessary to achieve public policy objectives. But they agree that in principle they should not be granted by a Party when it finds that they have or could have a significant negative effect on trade between the Parties. The Chapter does not affect the rights and obligations of the Parties under Article VI of the GATT 1994, Article XV of the GATS, and the SCM Agreement (Article 9.2). It also does not apply to Liechtenstein with respect to subsidies related to trade in goods. Also carved out of Chapter 9 are: subsidies given to Government-appointed entities serving public policy goals to compensate damages caused by natural disasters and other exceptional non-economic occurrences; temporary subsidies to respond to a national or global emergency; subsidies related to products in Annex I of the WTO Agriculture Agreement; fisheries subsidies; and related to the audio-visual sector. The Parties aim to develop a global approach to fisheries subsidies, aiming to ban those contributing to illegal, unreported, and unregulated (IUU) fishing (Article 9.3). Specific subsidies exceeding 450,000 Special Drawing Rights per beneficiary over three years are, however, covered.

3.50. Every two years, the Parties must notify each other about any subsidies granted or maintained, including their legal basis, form, and amount. Publicly available information and notifications to the WTO under the SCM Agreement will fulfil this obligation (Article 9.4).

3.51. Consultations may be requested if a Party considers that a subsidy by the other Party negatively affects or may negatively affect its trade interests. Based on the consultations, the responding party shall endeavour to eliminate or minimize any negative effects of the subsidy on the requesting party's interests (Article 9.5). Article 9.5 is not subject to Chapter 16 on Dispute Settlement in the Agreement (Article 9.8).

#### **3.4.5 Customs-related procedures and trade facilitation**

3.52. To determine the customs value of goods, the Parties follow Part I of the WTO Agreement on Implementation of Article VII of the GATT 1994 (Rules on Customs Valuation) (Article 2.58). They affirm their obligations under the WTO Agreement on Trade Facilitation (Article 2.51).

3.53. Each Party shall promptly publish, in a non-discriminatory and easily accessible manner, its laws, general administrative procedures and guidelines related to customs and trade facilitation issues; and to the extent practicable and in a manner consistent with their domestic laws, publish in advance and on the Internet, proposals for any laws relevant to international trade in goods, to give interested persons an opportunity for comment. Consultation of business communities, especially small and medium-sized enterprises, shall take place for the development and implementation of trade facilitation measures and one or more enquiry points are established or maintained to respond to any queries (Article 2.52). The Parties promote the development and use of advanced systems for data exchange, risk management, and electronic payments (Article 2.53).

3.54. Goods, especially perishables, should be released within a maximum of 48 hours of the presentation of the goods and relevant documents to customs (Article 2.55). The Parties shall endeavour to ensure that simplified customs procedures include customs declarations containing a reduced set of data or supporting documents, including for the movement of low-value consignments (Article 2.54). The use of customs brokers is optional (Article 2.66).

3.55. Advance rulings on tariff classification, origin, and other matters as the Parties may agree must be issued within 90 days after customs receives a written request with all necessary information and are valid for at least three years (Article 2.57).

3.56. The criteria to qualify for a trade facilitation partnership or the Authorised Economic Operator (AEO) programmes, may align with those found in Article 7 of the WTO Trade Facilitation Agreement

(Article 2.59).<sup>25</sup> The Parties shall also provide procedures to guarantee a right of appeal, including administrative appeal and a judicial review or appeal of an administrative decision (Article 2.60) and penalties for failure to comply with the law or procedural requirements on customs (Article 2.61).

3.57. The Parties will cooperate on data harmonization, risk management, and provide mutual administrative assistance in customs matters as detailed in Annex XV (Mutual Administrative Assistance in Customs Matters) (Article 2.62). Transparent and risk-based post-clearance audits to be maintained to ensure compliance with customs and related laws (Article 2.65).

### **3.4.6 Other regulations**

3.58. There are no other specific regulations in the Agreement.

## **3.5 Sector-specific provisions on trade in goods**

### **3.5.1 Fish and fishery products**

3.59. Annex VII applies to fish and fishery products caught by UK-flagged fishing vessels and directly landed in Norway through approved agents. It does not apply to Iceland. Fish and fishery products that are intended for transit after landing in Norway, shall not be required to be sold in Norway before exportation, if the vessel has provided prior notice to the Norwegian Directorate of Fisheries in accordance with specified requirements. This includes any requirement for the first sale to be through licensed fish sales organizations. Fish and fishery products meant for transit shall not be cleared for free circulation in Norway and must adhere to Norway's customs legislation for goods transport.

### **3.5.2 Motor vehicles and equipment and parts<sup>26</sup>**

3.60. The Parties agree not to introduce or maintain domestic technical regulations, markings, or conformity assessment procedures that deviate from UN Regulations or Global Technical Regulations (GTRs) in areas covered by these Regulations or GTRs (Article 5 of Annex VIII). This commitment applies even if the relevant UN Regulations or GTRs are not yet completed but are nearing completion. Exceptions can be made if a specific UN Regulation or GTR is found ineffective or unsuitable for achieving legitimate objectives like road safety or environmental and human health protection. The introduction or maintenance of domestic technical regulations, markings, or conformity assessment procedures differing from UN Regulations or GTRs must be periodically reviewed (Article 5 of Annex VIII), ideally at least every five years to enhance alignment with relevant UN Regulations or GTRs. The outcomes of these reviews, including scientific and technical information, must be shared with other Parties upon request.

3.61. Each Party must accept products that hold a valid UN type-approval certificate as evidence of compliance with its domestic technical regulations, markings, and conformity assessment procedures without further testing or marking (Article 6 of Annex VIII). The UN Universal International Whole Vehicle Type Approval (U-IWVTA) is considered valid for the requirements it covers. However, UN type-approval certificates issued by a Party are only valid if that Party has adhered to the related UN Regulations.

3.62. The Agreement encourages the Parties to cooperate in market surveillance activities to identify and address non-conformities in vehicles, systems, components, or technical units (Article 6 of Annex VIII).

3.63. No Party shall deny or restrict access for a product covered by this Annex just because it incorporates a new technology or feature that the importing Party has not yet regulated (Article 7 of Annex VIII). Exceptions can only be made if there are reasonable grounds to believe that the new technology or feature poses risks to human health, safety, or the environment.

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<sup>25</sup> This does not apply to the Bailiwicks of Jersey or Guernsey.

<sup>26</sup> As defined in Paragraph 1.1. of UNECE Consolidated Resolution on the Construction of Vehicles (R.E.3)1, falling under, inter alia, Chapters 40, 84, 85, 87 and 94 of HS 2017.



### 3.5.3 Medicinal products<sup>27</sup>

3.64. Annex IX includes provisions to facilitate the availability of medicines; to establish conditions for the recognition of inspections and the exchange and acceptance of good manufacturing practice (GMP) documents between the Parties; and promote public health inter alia by safeguarding patient safety and animal welfare and protect high levels of consumer and environmental protection. Each Party shall recognize inspections conducted by, and accept official GMP documents issued by another Party, provided they adhere to the specified laws, regulations, and technical guidelines listed in Appendix 2 (Article 5 of Annex IX).<sup>28</sup>

3.65. Under Article 7 of Annex IX each Party retains the right to conduct its own inspections of manufacturing facilities certified as compliant by another Party. The Parties shall notify each other at least 60 days before adopting any new measures or changes to GMP as specified in laws, regulations, and technical guidelines listed in Appendix 2 (Article 8 of Annex IX). If recognition of inspections and acceptance of GMP documents is suspended at the request of a Party, the Parties will engage in discussions through the Sub-Committee on Technical Barriers to Trade to explore measures that may restore recognition (Article 9 of Annex IX). They shall endeavour to consult and comment on proposed significant changes to technical regulations or inspection procedures that may impact the recognition of documents from another Party (Article 10 of Annex IX). The Joint Committee may amend Appendices 1, 2, and 3 of the Agreement to update the list of authorities, applicable laws and regulations, technical guidelines, and covered products, respectively (Article 11 of Annex IX).

3.66. Disputes regarding the interpretation and application of this Annex are excluded from Chapter 16 (Dispute Settlement) of the Agreement (Article 12 of Annex IX).

### 3.5.4 Chemicals

3.67. Annex X of the Agreement regulates trade in chemicals, and related activities. Each Party commits to implementing the United Nations Globally Harmonized System of Classification and Labelling of Chemicals (UN GHS) as comprehensively as feasible within its own regulatory framework (Article 6 of Annex X). This includes applying UN GHS standards to chemicals not explicitly covered by the Annex with flexibility for different labelling systems for certain chemical products intended for end-users. The Parties shall periodically update their implementation of UN GHS based on regular revisions issued by the UN GHS (Article 6 of Annex X) although no Party is forced to achieve specific outcomes or alter its procedures and decision-making processes.

3.68. Upon request and mutual agreement, the Parties will engage in consultations regarding scientific information and data, particularly in emerging issues concerning chemical hazards and risks to human health or the environment (Article 7 of Annex X). Cooperation and exchange of information concerning any issues relevant to the implementation of this Annex is also envisaged within the Sub-Committee on Technical Barriers to Trade (Article 8 of Annex X).

### 3.5.5 Organic products<sup>29</sup>

3.69. Annex XI of the Agreement aims to facilitate trade among the Parties in organic products based on non-discrimination and reciprocity.

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<sup>27</sup> The provisions of Annex IX apply to medicinal products as listed in Appendix 3 of the Agreement.

<sup>28</sup> A Party may choose not to accept GMP documents issued by another Party in certain circumstances, such as material inconsistencies in an inspection report or concerns about product quality or patient safety. In such cases, the rejecting authority must notify and seek clarification from the relevant authority of the Party concerned.

<sup>29</sup> As listed in Appendices 1 and 2 that conform to the laws and regulations in Appendices 3 or 4. Iceland and Norway apply different provisions to live animals, except fish and aquaculture, animals, and animal products such as ova, embryos, and semen.

3.70. The Parties mutually recognize the equivalence of each other's laws and regulations for organic products (Article 3 of Annex XI). Products imported into a Party must meet the labelling requirements specified in the laws and regulations of that Party (Article 5 of Annex XI).<sup>30</sup>

3.71. Peer reviews may be conducted by designated officials or experts from another Party, following advance notice of 6 months, to verify that the relevant control authorities and bodies are effectively implementing the controls required by this Annex (Article 7 of Annex XI).

3.72. The Joint Committee may modify Appendices 1 through 4, which include lists of organic products and associated laws and regulations (Article 1 of Annex XI). For products not listed in Appendices 1 or 2, equivalence shall be discussed by the Sub-Committee on Technical Barriers to Trade at the request of a Party (Article 3 of Annex XI).

### **3.5.6 Trade in wine**

3.73. Annex XII of the Agreement focuses on trade in wine classified under HS 22.04. The documentation and certification requirements imposed by the importing Party are limited to a certificate outlined in Appendix 3 which can be electronic (Article 3).

3.74. Imported and marketed wine must adhere to the labelling laws and regulations of the importing Party, unless otherwise specified. The importing Party shall not require the display of allergens on labels if they were used in the production of the wine but are not present in the final product (Article 4). Wine already produced and distributed when the Agreement entered into force and whose labels do not comply with these requirements, may be stocked by wholesalers and producers for two years and by retailers until stocks are exhausted (Article 5).

3.75. The Joint Committee can modify the contents of Appendix 3. Cooperation and exchange of information concerning any issues relevant to the implementation of this Annex is also envisaged within the Sub-Committee on Technical Barriers to Trade (Article 6). The Parties commit to examining additional measures to further simplify trade in wine between them within three years of the Agreement's entry into force (Article 7).

## **4 PROVISIONS ON TRADE IN SERVICES**

4.1. Chapter 3 of the Agreement contains the provisions on services and investment. Sections under the chapter provide for commitments on investment, cross-border trade in services, entry and temporary stay of natural persons, and the regulatory framework (domestic regulation). Certain services sub-sectors are also specifically provided for on financial services, telecommunications, international maritime transport services, and legal services.

### **4.1 Scope and definitions**

4.2. Article 3.1 covers the general provisions on the scope and essentially lists a number of exceptions of coverage. These exceptions are for audio-visual services, activities performed in the exercise of governmental authority, procurement, subsidies or grants, natural persons seeking employment, measures relating to nationality, citizenship, residence, or employment on a permanent basis, and air services except for certain listed ones.<sup>31</sup> The definitions for trade in services are in Article 3.2 and elaborate on the terms used therein, e.g. establishment, legal person, measure, natural person. For the effective implementation and operation of the trade in services provisions, a Sub-Committee on Services and Investment is established per Article 3.3.

<sup>30</sup> Products may bear organic logos from Iceland, Norway, the UK, or a combination of these, if they comply with the relevant labelling requirements and are not misused or imitated. These logos are only allowed for products that meet the laws and regulations listed in Appendices 3 and 4.

<sup>31</sup> Repair or maintenance services on an aircraft or a part thereof during which the aircraft or the part is withdrawn from service, excluding so-called line maintenance; selling and marketing of air transport services; computer reservation system services; specialty air services; airport operation services; and ground handling services.

## **4.2 Denial of benefits**

4.3. The denial of benefits provision applies to this Chapter and Chapter 5 (Capital Movements, Payments and Transfers). This Article provides that a Party may deny the benefits of this Chapter and Chapter 5. to an investor or service supplier of another Party<sup>32</sup> that is a legal person of that Party if the following conditions are met. Firstly, a non-Party or a person of a non-Party must own or control the legal person. Secondly, the denying Party must adopt or maintain a measure with respect to the non-Party or the person of the non-Party which is related to the maintenance of international peace and security, including human rights, and prohibits transactions with that legal person or covered enterprise, or which would be violated or circumvented if the benefits of this Chapter or Chapter 5 were accorded to that legal person or its covered enterprise.

## **4.3 General provisions on trade in services**

### **4.3.1 Market access**

4.4. The market access provision for cross-border trade in services is contained in Article 3.14 of the Agreement and it provides similar language to what is contained in GATS Article XVI. It requires the Parties not to impose limitations in the form of quotas or through an economic test, on (i) the number of service suppliers that may carry out a specific economic activity, (ii) the total value of service transactions or assets and (iii) the total number of operations or the total quantity of output. The Article also prohibits measures that restrict or require a specific type of legal entity or joint venture through which a service supplier may supply a service.

4.5. For investment, Article 3.6 imposes similar obligations with respect to establishment of an enterprise, there are to be no limitations on the number of enterprises that can carry out a specific economic activity, no numerical quotas on assets or value of transactions, no limits on the total number of operations or quantity of output, no limits on foreign capital, and no economic needs test. There are also to be no restrictions to a specific type of legal entity and no quotas on natural persons that may be employed in a particular sector.

### **4.3.2 National treatment and MFN**

4.6. National treatment for cross-border trade in services is contained in Article 3.16 and it provides nearly identical provisions as in GATS Article XVII on national treatment. The MFN provision, in Article 3.17, provides that no less favourable treatment is to be accorded, in like situations, to services and service suppliers of a non-Party that a Party accords to its own like services and service suppliers. There is also further clarification about the scope of the obligation.

4.7. The national treatment provision on investment is contained in Article 3.7 and provides that "each Party shall accord to investors of another Party and to covered enterprises treatment no less favourable than the treatment it accords, in like situations, to its own investors and to their enterprises with respect to the establishment or operation in that Party." Regarding MFN for investment, similar language in Article 3.8 provides that no less favourable treatment to be accorded, in like situations, to investors of a non-Party and to their enterprises, with respect to establishment or operation.

### **4.3.3 Commercial presence**

4.8. Article 3.15 on local presence does not allow a party to require local presence or residency to supply a service through cross-border supply. Annex XVI and Annex XVII contain the services' scheduled reservations of the Parties whereby certain reservations note commercial presence or residency requirements in order to supply a service.

### **4.3.4 Movement of natural persons**

4.9. Section 3.4 covers the entry and temporary stay of natural persons. Entry and temporary stay of natural persons includes business visitors for establishment purposes, contractual service suppliers, independent professionals, intra-corporate transferees and short-term business visitors;

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<sup>32</sup> Legal person of that Party or to a covered enterprise of that legal person.

it excludes natural persons seeking access to employment in another Party and nationality, citizenship, residence, and employment on a permanent basis. The general obligations provide for entry and temporary stay pursuant to the provisions in this section as well additional provisions set out in Annex XVIII (Business Visitors for Establishment Purposes, Intra-Corporate Transferees, and Short-Term Business Visitors) and Annex XIX (Contractual Service Suppliers and Independent Professionals).

4.10. The general obligations (Article 3.21) provide for entry and temporary stay to be granted provided persons comply with immigration laws applicable to the entry and temporary stay procedures. Measures by the Parties should be applied consistently, in particular to avoid unduly impairing or delaying trade or establishment under the Agreement. Further, the processing of applications should follow good administrative practices with respect to fees charged, documentation required, additional required information, notification of outcome, processing in electronic format, and accessibility through a single online portal. Transparency requirements, as provided for in Article 3.24, requires Parties to make information relating to the entry and temporary stay by natural persons of another Party publicly available.<sup>33</sup> Certain non-conforming measures are outlined in Article 3.28 which may be applicable in certain circumstances.

4.11. Except as outlined in the respective Annexes XVIII and XIX, Parties shall not adopt or maintain limitations on the number of natural persons granted entry in terms of quotas or economic needs tests. For business visitors for establishment purposes and intra-corporate transferees, no numerical restrictions or economic needs tests will be required for the grant of entry. Each Party is required to accord those involved in the supply of services, treatment no less favourable than that it accords, in like situations, to its own natural persons or service suppliers. Annex XVIII contains the respective Schedules of the Parties outlining the specific provisions, non-conforming measures, and limitations for business visitors for establishment purposes, intra-corporate transferees, and short-term business visitors. For example, permissible lengths of stay are specified for each party per the different type of stay and permissible activities are outlined. Annex XIX contains the Schedules for the Parties as applicable to contractual service suppliers and independent professionals thereby listing sectors and liberalisation commitments, including any applicable limitations. For the United Kingdom, the Schedule specifies applicability to certain services' sectors or sub-sectors, including reservations thereto, whereas the Schedule of Iceland, Liechtenstein and Norway in principle allows service suppliers in all services sectors subject to certain limited conditions for each Party. In general, the Agreement provides improvements in the lengths of stay for most categories compared to the GATS (Table 4.1).

**Table 4.1 Comparison of categories and length of stay for temporary entry of business visitors in the UK-Iceland, Liechtenstein, and Norway Agreement and the GATS**

Category	Maximum length of stay		Commitments for spouses and/or dependents under the Agreement
	UK-Iceland, Liechtenstein, and Norway	GATS	
United Kingdom			
(i) Business visitors for establishment purposes	Up to 90 days in any 12-month period.	The duration of "temporary stay" of business visitors is defined by the UK laws and regulations regarding entry, stay and work.	---
(ii) Intra-corporate transferees <ul style="list-style-type: none"><li>managers and specialists</li><li>graduate trainees</li></ul>	<div>Up to 3 years</div> <div>Up to 1 year</div>	The duration of "temporary stay" of intra-corporate transfers is defined by the UK laws and regulations regarding entry, stay and work.	Yes for managers and specialists

<sup>33</sup> This applies to categories of visa, permits or any similar type of authorisation regarding the entry and temporary stay; documentation required and conditions to be met; method of filing an application and options on where to file, such as consular offices or online; application fees and an indicative timeframe of the processing of an application; the maximum length of stay under each type of authorisation; conditions for any available extension or renewal; rules regarding accompanying dependents; available review or appeal procedures; and relevant law of general application pertaining to the entry and temporary stay of natural persons for business purposes.

Category	Maximum length of stay		Commitments for spouses and/or dependents under the Agreement
	UK-Iceland, Liechtenstein, and Norway	GATS	
(iii) Contractual service suppliers	A cumulative period of not more than 6 months in any 12-month period or for the duration of the contract, whichever is less.	A period of not more than 3 months in any 12-month period or for the duration of the contract, whichever is less.	---
(iv) Independent professionals	A cumulative period of not more than 6 months in any 12-month period or for the duration of the contract, whichever is less.	No commitments.	---
(v) Short term business visitors	Up to 90 days within any six-month period	No commitments.	---
<b>Iceland</b>			
(i) Business visitors for establishment purposes	Up to 90 days in any calendar year	No commitments	---
(ii) Intra-corporate transferees	Up to 12 months with the possibility to extend an additional 12 months	Not specified	Yes for managers and specialists up to the same length of stay of the ICT
<ul style="list-style-type: none"> <li>managers and specialists</li> <li>graduate trainees</li> </ul>	Up to 6 months	No commitments	
(iii) Contractual service suppliers	Up to 6 months	No commitments	---
(iv) Independent professionals	Up to 6 months	No commitments	---
(v) Short term business visitors	Up to 90 days in a calendar year	No commitments except for STBV "service sellers", no duration specified.	---
<b>Liechtenstein</b>			
(i) Business visitors for establishment purposes	Up to 3 months within 6-months	No commitments	---
(ii) Intra-corporate transferees	Up to 3 years	3 years	Yes for managers and specialists provided a residence permit has been granted for at least a year
<ul style="list-style-type: none"> <li>managers and specialists</li> <li>graduate trainees</li> </ul>	Up to 12 months	No commitments	
(iii) Contractual service suppliers	Cumulative period of not more than 8 days within any 90 day-period, with possible renewals of the same length of stay after such periods	No commitments	---
(iv) Independent professionals	Cumulative period of not more than 8 days within any 90-day period, with possible renewals of the same length of stay after such periods	No commitments	---
(v) Short term business visitors	Up to 3 months within 6 months	No commitments	---
<b>Norway</b>			
(i) Business visitors for establishment purposes	Up to 90 days within any 180-day period	3 months (for persons in senior positions)	---
(ii) Intra-corporate transferees	Up to 4 years	2 years	Yes for managers and specialists provided a residence permit has been granted for more than 6 months
<ul style="list-style-type: none"> <li>managers and specialists</li> <li>graduate trainees</li> </ul>	Up to 12 months	No commitments	

Category	Maximum length of stay		Commitments for spouses and/or dependents under the Agreement
	UK-Iceland, Liechtenstein, and Norway	GATS	
(iii) Contractual service suppliers	Cumulative period of not more than 6 months in any 12-month period or for the duration of the contract, whichever is less	No commitments	---
(iv) Independent professionals	Cumulative period of not more than 6 months in any 12-month period or for the duration of the contract, whichever is less	No commitments	---
(v) Short term business visitors	Up to 90 days within any 180-day period	3 months (for representatives of service suppliers for negotiating sales of services)	---

Source: WTO Secretariat based on Annex XVIII and Annex XIX to the Agreement and the Parties' GATS schedules.

#### 4.4 Liberalization commitments

4.12. The Parties have taken a "negative list" approach to scheduling commitments in investment and cross border trade in services. As such, each Party has its schedules of non-conforming measures pursuant to Articles 3.12 and 3.18 on liberalisation measures. The Schedules are contained in Annex XVI, which concern existing measures, and in Annex XVII for future measures.

4.13. Under the Agreement, the reservations in the Annexes are without prejudice to the rights and obligations of the Parties under the GATS.

##### 4.4.1 The United Kingdom

4.14. The United Kingdom's commitments on services are similar in many cases to its GATS commitments, however a direct comparison of commitments is not straightforward due to the "negative list" approach used in the Agreement and the positive listing in the GATS. Annex XVI on existing non-conforming measures schedules eight reservations on health, social or education services; professional services (legal services; auditing services); professional services (veterinary services); research and development services; business services; communication services; transport services and services auxiliary to transport services; and energy related activities. Future non-conforming measures are on 15 categories of services.<sup>34</sup> Compared to its GATS commitments, the Agreement provides further liberalization in construction, distribution, and environmental services in particular (Table 4.2).

##### 4.4.1.1 Horizontal commitments

4.15. The United Kingdom's GATS horizontal commitments include exclusive rights for certain public utilities that may be subject to public monopolies. These are maintained under the Agreement.

##### 4.4.1.2 Sector-specific commitments

###### 4.4.1.2.1 Communications services

4.16. The United Kingdom has only partial coverage of telecommunications services in the communications sector under the GATS. This section has been further liberalised with courier services liberalised and the further opening of the telecommunications sub-sector as well as other communication services under the Agreement.

<sup>34</sup> All sectors; professional services (legal services; auditing services); professional services (health related and retail of pharmaceuticals); business services (collection agency services and credit reporting services); business services (placement services); business services (investigation services); business services (other business services); education services; financial services; health and social services; recreational, cultural and sporting services; transport services and auxiliary transport services; fishing and water; energy related activities; and other services not included elsewhere.

#### 4.4.1.2.2 Construction and related engineering services, environmental services, and distribution services

4.17. These sectors have partial liberalisation under the GATS but have no reservations in the Agreement, thus are fully liberalised and offer improved access throughout.

#### 4.4.1.2.3 Education services

4.18. Pursuant to its GATS commitments, the United Kingdom maintains partial liberalisation of primary, secondary, higher, and adult education services. Private education operators may be subject to a concession in order to operate.

#### 4.4.1.2.4 Tourism and travel related services

4.19. Travel agencies, tour guides, and tour operator services are liberalised under the GATS but other tourism and travel related services remain at least partially restricted. The Agreement opens up these remaining sub-sectors, i.e. hotels and restaurants and other tourism services fully.

**Table 4.2 United Kingdom: Comparison between the GATS and Agreement specific commitments (modes 1-3)**

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
<b>1. Business services</b>			
A. Professional Services	Partial	Similar	Partial
B. Computer and Related Services	Full	Same	Full
C. Research and Development Services	Partial	Similar	Partial
D. Real Estate Services	Full	Same	Full
E. Rental/Leasing Services without Operators	Partial	Similar	Partial
F. Other Business Services	Partial	Improved	Partial
<b>2. Communication services</b>			
A. Postal services	---	New	Partial
B. Courier services	---	New	Full
C. Telecommunication services	Partial	Improved	Partial
D. Audiovisual services	---	Same	---
E. Other	---	Improved	Full
<b>3. Construction and related engineering services</b>			
A. General construction work for buildings	Partial	Improved	Full
B. General construction work for civil engineering	Partial	Improved	Full
C. Installation and assembly work	Partial	Improved	Full
D. Building completion and finishing work	Partial	Improved	Full
E. Other	Partial	Improved	Full
<b>4. Distribution services</b>			
A. Commission agents' services	Partial	Improved	Full
B. Wholesale trade services	Partial	Improved	Full
C. Retailing services	Partial	Improved	Full
D. Franchising	Partial	Improved	Full
E. Other	---	Improved	Full
<b>5. Education services</b>			
A. Primary education services	Partial	Same	Partial
B. Secondary education services	Partial	Same	Partial
C. Higher education services	Partial	Same	Partial
D. Adult education	Partial	Same	Partial
E. Other education services	---	Same	---
<b>6. Environmental services</b>			
A. Sewage services	Partial	Improved	Full
B. Refuse disposal services	Partial	Improved	Full



Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
C. Sanitation and similar services	Partial	Improved	Full
D. Other	Partial	Improved	Full
<b>7. Financial services</b>			
A. Insurance and insurance-related services	Partial	Similar	Partial
B. Banking and other financial services	Partial	Improved	Partial
C. Other	Partial	Similar	Partial
<b>8. Health related and social services</b>			
A. Hospital services	Partial	Partial	Partial
B. Other Human Health Services	---	Improved	Partial
C. Social Services	Partial	Partial	Partial
D. Other	---	Improved	Full
<b>9. Tourism and travel related services</b>			
A. Hotels and restaurants (including catering)	Partial	Improved	Full
B. Travel agencies and tour operators services	Full	Same	Full
C. Tourist guides services	Full	Same	Full
D. Other	---	Improved	Full
<b>10. Recreational and cultural and sporting services</b>			
A. Entertainment services	Partial	Similar	Partial
B. News agency services	Full	Same	Full
C. Libraries, archives, museums and other cultural services	---	Same	---
D. Sporting and other recreational services	Partial	Same	Partial
E. Other	---	Improved	Full
<b>11. Transport services</b>			
A. Maritime Transport Services	---	New	Partial
B. Internal Waterways Transport services	---	Similar	Partial
C. Air Transport Services	Partial	New	Partial
D. Space Transport services	---	Same	---
E. Rail Transport Services	Partial	Improved	Partial
F. Road Transport Services	Partial	Similar	Partial
G. Pipeline Transport services	---	New	Partial
H. Services auxiliary to all modes of transport	Partial	Improved	Partial
I. Other Transport Services	Partial	Improved	Full
<b>12. Other services n.i.e.</b>	---	Same	---

Note: Horizontal reservations and Mode 4 commitments/limitations not included.

Definitions: Full: Commitments not subject any sector-specific limitation, and all sub-sectors covered.  
Improved: Overall improved commitments under the Agreement compared to those under the GATS.  
Less: Overall less commitments under the Agreement compared to those under the GATS.  
New: Commitments in a sector not committed under the GATS.  
Partial: Commitments subject to one or more sector-specific limitation, or not all sub-sectors covered.  
Same: Commitments under the Agreement are the same as under the GATS.  
Similar: Similar liberalization possibly, in individual cases, with limited improvements and/or limited additional reservations. The assessment is based on a broad perspective taking into consideration both sectoral coverage and the level of specific commitments.

---: No commitment.

Source: Draft Consolidated GATS Schedule of Specific Commitments (S/DCS/W/ISL/Rev.1) and Iceland's Schedules annexed to the Agreement.

#### 4.4.2 Iceland

4.20. Iceland's commitments on services are similar in many cases to its GATS commitments although a direct comparison is not straightforward due to the "negative list" approach. There are



six reservations on existing non-conforming measures, and these are on business professional services (legal, auditing), other business services (real estate, rental/leasing), debt collection agency services, financial services (insurance, banking), tourism and travel services, and transport services (road transport, storage and warehousing, freight transport). An additional 15 measures are listed as future non-conforming measures in a variety of sectors.<sup>35</sup>

4.21. Many sectors remain unchanged or relatively unchanged compared to GATS commitments, i.e. education services, construction services, transport services, etc. Other sectors, e.g. recreational and cultural and sporting services, have certain improvements compared to GATS (Table 4.3).

#### 4.4.2.1 Horizontal commitments

4.22. Under the GATS horizontal commitments, Iceland has certain restrictions on real-estate, i.e. on the conclusion of leases and acquisition of property and property rights. These are maintained under the agreement.

#### 4.4.2.2 Sector-specific commitments

##### 4.4.2.2.1 Recreational and cultural and sporting services

4.23. In recreational and cultural and sporting services, Iceland maintains only one future reservation on gambling and betting activities, thus other recreational services have no restrictions and are slightly more liberal than commitments in its GATS schedule. For example, certain conditionalities applying to news agency services are now liberalised.

##### 4.4.2.2.2 Communication services

4.24. In the area of communication services, postal services remain restricted and unchanged compared to GATS commitments, but other communication services such as courier services and other communication services are an improvement over GATS commitments. Audiovisual services remains excluded from the Agreement.

##### 4.4.2.2.3 Education and health related services

4.25. These sectors remain unchanged, i.e. without commitments in the GATS and with reservations under the Agreement.

##### 4.4.2.2.4 Distribution services

4.26. Iceland maintains limited exclusions under the GATS for distribution of arms, alcoholic beverages, tobacco, and pharmaceutical products. The Agreement also has a reservation for these products, further clarifying it also applies to their production, import, and export.

**Table 4.3 Iceland: Comparison between the GATS and Agreement specific commitments (modes 1-3)**

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
<b>1. Business services</b>			
A. Professional Services	Partial	Similar	Partial
B. Computer and Related Services	Partial	Similar	Partial
C. Research and Development Services	Partial	Improved	Partial
D. Real Estate Services	Partial	Similar	Partial
E. Rental/Leasing Services without Operators	Partial	Similar	Partial

<sup>35</sup> All Sectors (public utilities, cultural services, ; Water; Business Services (Professional Services) ; Other Business Services; Communication Services; Distribution Services; Production, Monitoring, Transmission, Trade and Sales of Electricity; Education Services; Environmental Services; Financial Services; Health Related and Social Services; Recreational, Cultural and Sporting Services; and Transport Services (Maritime Transport Services, Freight and Passenger Transportation).

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
F. Other Business Services	Partial	Improved	Partial
<b>2. Communication services</b>			
A. Postal services	---	Same	---
B. Courier services	---	New	Full
C. Telecommunication services	Partial	Similar	Partial
D. Audiovisual services	---	Same	---
E. Other	---	Improved	Full
<b>3. Construction and related engineering services</b>			
A. General construction work for buildings	Full	Same	Full
B. General construction work for civil engineering	Full	Same	Full
C. Installation and assembly work	Full	Same	Full
D. Building completion and finishing work	Full	Same	Full
E. Other	---	Improved	Full
<b>4. Distribution services</b>			
A. Commission agents' services	Partial	Similar	Partial
B. Wholesale trade services	Partial	Similar	Partial
C. Retailing services	Partial	Similar	Partial
D. Franchising	Partial	Similar	Partial
E. Other	Partial	Similar	Partial
<b>5. Education services</b>			
A. Primary education services	---	Same	---
B. Secondary education services	---	Same	---
C. Higher education services	---	Same	---
D. Adult education	---	Same	---
E. Other education services	---	Same	---
<b>6. Environmental services</b>			
A. Sewage services	Partial	Similar	Partial
B. Refuse disposal services	Partial	Similar	Partial
C. Sanitation and similar services	Partial	Similar	Partial
D. Other	Partial	Similar	Partial
<b>7. Financial services</b>			
A. All insurance and insurance-related services	Partial	Similar	Partial
B. Banking and other financial services	Partial	Similar	Partial
C. Other	---	Improved	Full
<b>8. Health related and social services</b>			
A. Hospital services	---	Same	---
B. Other Human Health Services	---	Same	---
C. Social Services	---	Same	---
D. Other	---	Same	---
<b>9. Tourism and travel related services</b>			
A. Hotels and restaurants (including catering)	Partial	Same	Partial
B. Travel agencies and tour operators services	Partial	Same	Partial
C. Tourist guides services	Partial	Similar	Partial
D. Other	---	Improved	Full
<b>10. Recreational and cultural and sporting services</b>			
A. Entertainment services	Partial	Improved	Full
B. News agency services	Partial	Improved	Full
C. Libraries, archives, museums and other cultural services	Partial	Improved	Full
D. Sporting and other recreational services	Partial	Similar	Partial
E. Other	Partial	Improved	Full
<b>11. Transport services</b>			
A. Maritime Transport Services	Partial	Similar	Partial
B. Internal Waterways Transport services	---	Same	---

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
C. Air Transport Services	Partial	Improved	Partial
D. Space Transport services	---	Same	---
E. Rail Transport Services	---	Same	---
F. Road Transport Services	Partial	Similar	Partial
G. Pipeline Transport services	---	Same	---
H. Services auxiliary to all modes of transport	Partial	Same	Partial
I. Other Transport Services	Full	Less	---
<b>12. Other services n.i.e.</b>	---	Improved	Full

Note: Horizontal reservations and Mode 4 commitments/limitations not included.

Definitions: Definitions in accordance with those of Table 4.2.

Source: Draft Consolidated GATS Schedule of Specific Commitments (S/DCS/W/ISL/Rev.1) and Iceland's Schedules annexed to the Agreement.

#### 4.4.3 Liechtenstein

4.27. Similar to the situation with the other Parties, Liechtenstein's commitments under the Agreement in comparison to GATS commitments is hindered due to comparability issues. Nevertheless, there are some improvements in certain areas. Liechtenstein maintains four reservations on existing non-conforming measures for all sectors (transfer of registered shares), business services (professional services), other business services (misc.), and financial services (insurance and banking). An additional 15 reservations are in place for future non-conforming measures.<sup>36</sup>

4.28. Certain improvements in liberalisation were achieved in certain areas, notably in transport, communication, and tourism and travel services. Other sectors such as business services and environmental services were left with similar commitments compared to the GATS (Table 4.4).

##### 4.4.3.1 Horizontal commitments

4.29. Certain restrictions under the GATS apply to establishment of commercial presence, i.e. the requirement of prior residence and government-recognised professional qualifications. Also rights of subsidiaries of third-country companies that have been formed under the law of an EEA member state are not extended to branches or agencies. These are maintained under the agreement.

##### 4.4.3.2 Sector-specific commitments

###### 4.4.3.2.1 Communication services

4.30. Liechtenstein maintains a reservation on postal services under the Agreement and no commitments on it under the GATS, thus it remains unchanged. Improvement was seen for courier services under the Agreement compared to the GATS, as well as for other communication services. Certain enhanced, value-added telecommunication services are provided for under the GATS but the Agreement provides more liberalization.

###### 4.4.3.2.2 Distribution services

4.31. Commitments under GATS remain relatively robust except for the exceptions for pharmaceuticals, explosives, weapons, ammunition, and precious metals for the first three sub-categories of distribution services. The reservation under the Agreement is similar, although in some

<sup>36</sup> All sectors, business services (legal services); business services (health and social services); business services (research and development services); business services (other business services); distribution services; postal services; educational services; financial services; recreational, cultural and sporting services; transport services and auxiliary transport services; water; energy related activities; other services; and new services.

respects expands the exceptions under the GATS, i.e. it also excludes trade in livestock, precious stones and goods derived from precious metals/stones, and retailing through mobile sales units.

#### 4.4.3.2.3 Construction services

4.32. Liechtenstein has not made any commitments for construction services under the GATS and there are no reservations in the Agreement, thus there are new liberalization opportunities in the Agreement with the coverage of construction services.

#### 4.4.3.2.4 Tourism and travel related services

4.33. Under the GATS, most sub-categories of tourism and travel related services are partially covered, whereas under the Agreement, there remain no reservations, thus most of tourism and travel is further liberalised.

**Table 4.4 Liechtenstein: Comparison between the GATS and Agreement specific commitments (modes 1-3)**

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
<b>1. Business services</b>			
A. Professional Services	Partial	Similar	Partial
B. Computer and Related Services	Partial	Similar	Partial
C. Research and Development Services	Partial	Similar	Partial
D. Real Estate Services	---	Same	---
E. Rental/Leasing Services without Operators	Partial	Similar	Partial
F. Other Business Services	Partial	Similar	Partial
<b>2. Communication services</b>			
A. Postal services	---	Same	---
B. Courier services	---	Improved	Full
C. Telecommunication services	Partial	Similar	Partial
D. Audiovisual services	---	Same	---
E. Other	---	Improved	Full
<b>3. Construction and related engineering services</b>			
All sub-sectors A-E	---	New	Full
<b>4. Distribution services</b>			
A. Commission agents' services	Partial	Same	Partial
B. Wholesale trade services	Partial	Similar	Partial
C. Retailing services	Partial	Similar	Partial
D. Franchising	Full	Same	Full
E. Other	---	Improved	Full
<b>5. Education services</b>			
All sub-sectors A-D	Partial	Same	Partial
E. Other education services	---	Improved	Full
<b>6. Environmental services</b>			
A. Sewage services	Partial	Similar	Partial
B. Refuse disposal services	Partial	Similar	Partial
C. Sanitation and similar services	Partial	Similar	Partial
D. Other	Partial	Similar	Partial
<b>7. Financial services</b>			
A. All insurance and insurance-related services	Partial	Similar	Partial
B. Banking and other financial services	Partial	Similar	Partial
C. Other	---	Improved	Partial
<b>8. Health related and social services</b>			
All sub-sectors A-D	---	Same	---
<b>9. Tourism and travel related services</b>			
A. Hotels and restaurants (including catering)	Partial	Improved	Full
B. Travel agencies and tour operators services	Full	Same	Full
C. Tourist guides services	Partial	Improved	Full

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
D. Other	---	Improved	Full
<b>10. Recreational and cultural and sporting services</b>			
A. Entertainment services	---	Improved	Full
B. News agency services	Full	Same	Full
C. Libraries, archives, museums and other cultural services	---	New	Partial
D. Sporting and other recreational services	Partial	Same	Partial
E. Other	---	Improved	Full
<b>11. Transport services</b>			
A. Maritime Transport Services	---	Improved	Partial
B. Internal Waterways Transport services	---	Improved	Partial
C. Air Transport Services	---	Improved	Partial
D. Space Transport services	---	Same	---
E. Rail Transport Services	---	Same	---
F. Road Transport Services	Partial	Similar	Partial
G. Pipeline Transport services	---	Same	---
H. Services auxiliary to all modes of transport	Partial	Similar	Partial
I. Other Transport Services	---	Improved	Partial
<b>12. Other services n.i.e.</b>	---	Same	---

Note: Horizontal reservations and Mode 4 commitments/limitations not included.  
Definitions in accordance with those of Table 4.2.

Source: Draft Consolidated GATS Schedule of Specific Commitments (S/DCS/W/LIE) and Liechtenstein's Schedules annexed to the Agreement.

#### 4.4.4 Norway

4.34. Compared to the other EFTA partners, Norway maintains the largest number of non-conforming reservations in the services sector under the Agreement. There are 14 sets of reservations for existing measures and 34 for future measures.<sup>37</sup> Many of these are in the business services and transport sectors. Norway's commitments provide some improvement in access but generally maintain commitments similar to the GATS. Improvements were seen in the education and distribution sectors. These are maintained under the agreement.

##### 4.4.4.1 Horizontal commitments

4.35. Norway's GATS horizontal commitments include certain restrictions on real property for foreigners and foreign controlled companies. Leases of real property for a period exceeding 10 years are subject to concessions. Also, rights of subsidiaries of third-country companies that have been formed under the law of an EEA member state are not extended to branches or agencies. These are not maintained under the agreement.

<sup>37</sup> Existing measures: all sectors; auditing services; accounting and book-keeping services; technical testing and analysis services; debt collection agency; real estate services; labour recruitment and supply services, excluding executive search services; rental/leasing services relating to ships and aircrafts without operators; mining, excluding petroleum; trade and sales of electricity; ground handling services; car-hiring and leasing; maritime transport; and custom clearance.

Future measures: all sectors (8 various reservations); legal services; auditing services; fisheries and aquaculture; placement and supply of personnel, excluding executive search services; postal services; gambling and betting; distribution and trade in war materials, arms, ammunition and explosives; medicinal products and medical devices, alcohol and tobacco products; production, transmission, and distribution of electricity, distribution and supply of natural gas and supply of district heating and cooling; exploration, production and upstream pipeline transportation of petroleum; education services; environment; financial services; health related and social services; recreational and sporting services; maritime transport services (domestic); maritime transport services (international); air transport services; airport operation services; rail transport services; road transport services and related services, including hovercrafts; water; funeral, cremation and undertaking services; all sectors; investigation and security services; and condemnation of maritime vessels.

#### 4.4.4.2 Sector-specific commitments

##### 4.4.4.2.1 Education services

4.36. Under the GATS, educational services are partially covered, in particular with respect to primary and secondary education. The Agreement has a somewhat broader reservation, including also kindergartens, student welfare services, student accommodation, and auxiliary student services, thus slightly more restrictions compared to GATS.

##### 4.4.4.2.2 Construction and tourism and travel related services

4.37. Both construction and tourism and travel related services are fully liberalised under the GATS and under the Agreement.

##### 4.4.4.2.3 Recreational and cultural and sporting services

4.38. Norway has GATS commitments on only news agency services. Thus, other recreation and cultural sub-categories A, C, D, and E have no liberalisation commitments. Under the Agreement, Norway maintains only a reservation for sports clubs, sport associations and other organised recreational services. Thus, there is more liberalisation of this sector under the Agreement.

##### 4.4.4.2.4 Transport services

4.39. In the transport services sub-sector, Norway maintains partial coverage of certain sub-sectors of transport services, e.g. maritime, air, rail, road and auxiliary services to modes of transport, while others have no commitments, e.g. internal waterways, space, and pipeline transport services. Although Norway maintains certain reservations on transport services under the Agreement, i.e. maritime transport (international and domestic), air, rail, and road transport services, the Agreement still improves liberalisation commitments of the sector. This in particular concerns internal waterways, services auxiliary to all modes of transport, and other transport services.

**Table 4.5 Norway: Comparison between the GATS and Agreement specific commitments (modes 1-3)**

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
<b>1. Business services</b>			
A. Professional Services	Partial	Improved	Partial
B. Computer and Related Services	Full	Same	Full
C. Research and Development Services	Partial	Same	Partial
D. Real Estate Services	Partial	Distinct	Partial
E. Rental/Leasing Services without Operators	Partial	Improved	Partial
F. Other Business Services	Partial	Improved	Partial
<b>2. Communication services</b>			
A. Postal services	---	Same	---
B. Courier services	Partial	Same	Partial
C. Telecommunication services	Partial	Similar	Partial
D. Audiovisual services	---	Same	---
E. Other	---	Improved	Full
<b>3. Construction and related engineering services</b>			
All sub-sectors A-E	Full	Same	Full
<b>4. Distribution services</b>			
A. Commission agents' services	---	New	Partial
B. Wholesale trade services	Partial	Similar	Partial
C. Retailing services	Partial	Similar	Partial
D. Franchising	Full	Same	Full
E. Other	---	Improved	Full
<b>5. Education services</b>			
A. Primary education services	Partial	Less	---
B. Secondary education services	Partial	Less	---

Sectors / Sub-sectors	GATS	FTA	
		Compared to GATS	Services Commitments
C. Higher education services	Partial	Improved	Full
D. Adult education	Partial	Improved	Full
E. Other education services	Partial	Improved	Full
<b>6. Environmental services</b>			
All sub-sectors A-D	Partial	Similar	Partial
<b>7. Financial services</b>			
A. All insurance and insurance-related services	Partial	Similar	Partial
B. Banking and other financial services	Partial	Similar	Partial
C. Other	---	Improved	Partial
<b>8. Health related and social services</b>			
All sub-sectors A-D	---	Same	---
<b>9. Tourism and travel related services</b>			
All sub-sectors A-D	Full	Same	Full
<b>10. Recreational and cultural and sporting services</b>			
Sub-sectors A, C, D, E	---	Same	Partial
B. News agency services	Full	Same	Full
<b>11. Transport services</b>			
A. Maritime Transport Services	Partial	Similar	Partial
B. Internal Waterways Transport services	---	Improved	Partial
C. Air Transport Services	Partial	Similar	Partial
D. Space Transport services	---	Same	---
E. Rail Transport Services	Partial	Similar	Partial
F. Road Transport Services	Partial	Similar	Partial
G. Pipeline Transport services	---	Same	---
H. Services auxiliary to all modes of transport	Partial	Improved	Partial
I. Other Transport Services	---	Improved	Partial
<b>12. Other services n.i.e.</b>	---		

Note: Horizontal reservations and Mode 4 commitments/limitations not included.  
 Distinct: Comparing the level of liberalization is difficult given divergent liberalization on different modes of supply.  
 Other definitions in accordance with those of Table 4.2.

Source: Draft Consolidated GATS Schedule of Specific Commitments (S/DCS/W/NOR) and Norway's Schedules annexed to the Agreement.

## 4.5 Regulatory provisions

### 4.5.1 Domestic regulation

4.40. Sub-section 3.5.1 on domestic regulation applies to measures on licensing requirements and procedures, qualification requirements and procedures, formalities, and technical standards that relate to cross-border trade in services, establishment or operation, or the supply of a service through the presence of a natural person (pursuant to provisions noted above in Section 4.4.4). However, it excludes regulatory or implementing technical standards for financial services.

4.41. The sub-section contains provisions on submission of applications, application timeframes, electronic applications, processing of applications, fees, assessment of qualifications, publication of information, and technical standards. When authorisations are required by a Party to pursue activities certain parameters are to be followed to preclude arbitrary treatment. The criteria are to be objective, transparent, clear, impartial, made public in advance (to the extent possible), and easily accessible. The Parties are to ensure that the competent authorities process applications and administer decisions objectively and independent of undue influence. The procedures should not prevent fulfilment of the requirements and the measures should not discriminate between men and women.

4.42. All Parties to the Agreement are participants in the "Joint Initiative on Services Domestic Regulation" and as such will implement the 2021 Reference Paper on Services Domestic Regulation.

#### **4.5.2 Recognition**

4.43. Chapter 12 of the Agreement covers recognition of professional qualifications between the Parties where a professional qualification is obtained in one of the Parties and where the profession is regulated in both home and host jurisdictions or in just the host jurisdiction. The system of recognition provided for in the chapter is subject to the internal requirements to implement them being completed, thus a period of 24 months after the Agreement's entry into force is provided for in Article 12.4 for the implementation of the recognition provisions. Article 12.13 provides that the Parties may establish Mutual Recognition Arrangements (MRAs) to facilitate recognition of professional qualifications.

4.44. The recognition conditions provide for the relevant authority in a party to recognise the professional qualifications of an applicant when they possess comparable professional qualifications for the same profession in their home jurisdiction. Refusal to recognise is restricted to four specific conditions as outlined in Article 12.5. Under certain conditions an aptitude test or an adaptation period may be required to gain recognition. Other requirements on recognition include procedural aspects for applications, e.g. that a decision should be made no later than four months after a complete application was submitted; that fees charged should be reasonable, transparent, and payable by electronic means; the provision of information and qualifications for professional licensing; adoption of appeals procedures; and that the knowledge of languages may be a requirement.

#### **4.5.3 Subsidies**

4.45. Article 9.3 defines a subsidy as a measure related to trade which fulfils the conditions set out in Article 1.1 of the SCM Agreement, irrespective of whether the recipients of the subsidy deal in goods or services. The provisions of Chapter 9 of the agreement therefore apply to subsidies related to trade in services (see section 3.4.4).

4.46. The general provisions on services and investment, Article 3.1, excludes its application to subsidies or grants provided by a Party, including government-supported loans, guarantees and insurances. However, there is an exception for Article 3.10 on performance requirements relating to investment.

#### **4.5.4 Safeguards**

4.47. There is no overall safeguard provision for the services sector, but a competitive safeguard provision on major suppliers of telecommunications is provided for that sector (see Article 3.6.3). There is also the possibility to maintain restrictive measures in services for BOP reasons (Article 5.5).

#### **4.5.5 Other**

4.48. Sub-section 3.5.2 contains provisions of general application. These include review procedures for administrative decisions whereby a prompt review is mandated, and appropriate remedies given where justified; the opportunity of other parties to comment on proposed laws or regulations before adoption to the extent possible provided under the procedures of the legal system; and to cooperate on regulatory issues.

### **4.6 Sector specific provisions on trade in services**

#### **4.6.1 Financial services**

4.49. The supply of financial services, defined as any service of a financial nature offered by a financial service supplier of a Party, i.e. insurance, banking, and other financial services, are subject to specific provisions in Sub-Section 3.5.3 of the Agreement.<sup>38</sup> It also has specific rules for new financial services which are defined as "...a financial service not supplied in the Party that is supplied

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<sup>38</sup> Article 3.45 provides details and definitions of financial services.



in another Party, and includes any new form of delivery of a financial service or the sale of a financial product that is not sold in the Party".

4.50. Rules for financial services include providing unrestrictive flow or transfer of financial information and data for financial services suppliers among the Parties. In addition, and under terms and conditions that accord national treatment, Parties commit to providing access to official funding and refinancing facilities and payment and clearing systems operated by public entities for established financial service suppliers. Provisions on prudential measures allow a party to recognise prudential measures of a non-Party and nothing in the Agreement can prevent a Party from adopting or maintaining prudential measures. Also, to the extent possible, Parties shall make best endeavours to implement and apply internationally agreed standards, e.g. the Basel Committee's "Core Principles for Effective Banking Supervision".

4.51. The Agreement also protects a Party in adopting or maintaining measures for prudential reasons. Parties are also not required to disclose confidential information such as information relating to the affairs and accounts of individual customers. The Agreement also prevents Parties from requiring established financial service suppliers to appoint senior managers and board members of any particular nationality, subject to each Party's reservations.

#### **4.6.2 Telecommunications services**

4.52. Sub-section 3.5.4 provides specific commitments for the telecommunications sector with the aim to provide access and promote a competitive telecommunications market among the Parties. It provides for non-discriminatory access and use of telecommunications networks and services for users. Obligations created in this respect include the right to purchase, lease and attach terminal or other equipment to the network, to interconnect private leased or owned circuits, and to use operating protocols of choice in their operations. There are also requirements for each Party to have a functionally independent and legally distinct telecommunications regulatory authority. Article 3.63 on the competitive safeguard for major suppliers puts in place rules to prevent anticompetitive practices.<sup>39</sup>

4.53. With respect to international mobile roaming services (IMRS), the Agreement aims to facilitate surcharge-free international mobile roaming for end-users<sup>40</sup>. As such, it sets out maximum rates a supplier may charge for wholesale international mobile roaming services in Annex XX. The Sub-Committee on Services and Investment is required to review the rates in Annex XX every two years.

4.54. Other requirements provide for interconnection, access to major supplier's essential facilities, number portability, and interconnection with major suppliers. Parties may put in place universal service obligations so long as they are transparent, non-discriminatory and neutral with respect to competition. Transparency measures include the provision of information on the responsibilities of the telecommunication's regulatory authority, measures adopted or maintained relating to public telecommunications networks or services, and information on bodies responsible for preparing, amending and adopting standards-related measures.

#### **4.6.3 International maritime transport services**

4.55. Sub-section 3.5.5 applies to the supply of international maritime transport services between the Parties. Without prejudice to listed non-conforming measures, the agreement commits Parties to implement obligations in accordance with the principle of unrestricted access to the international maritime markets and trades on a commercial and non-discriminatory basis. It requires treatment no less favourable than that accorded to its own ships or ships of a non-Party with respect to access to ports, use of port infrastructure, use of maritime auxiliary services, and customs facilities and the assignment of berths and facilities for loading and unloading, including related fees and charges. Other obligations include providing treatment no less favourable than its own suppliers of maritime

<sup>39</sup> These include engaging in anticompetitive cross-subsidisation, using information obtained from competitors with anticompetitive results, and not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

<sup>40</sup> Art. 3.69 on IMRS does not apply to Liechtenstein.

services for certain port services;<sup>41</sup> and permitting maritime suppliers of other Parties to re-position owned or leased empty containers, which are not being carried as cargo against payment, between ports of that other Party and to provide feeder services between their national ports.

4.56. There are also a few prohibitions of trade restrictive measures which shall not be introduced by Parties for maritime transport services, including no cargo-sharing arrangements on dry and liquid bulk and liner trade, including the requirement to terminate any previous agreements; no requirements for international cargo to be transported exclusively by vessels registered in that Party or owned or controlled by natural persons of that Party; no unilateral measures that could constitute a restriction on the free supply of international maritime transport services and if existing, should be removed; and no provisions that would prevent another Parties' suppliers from directly contracting with other transport service suppliers for door-to-door or multimodal transport operations.

#### **4.6.4 Legal services**

4.57. Specific provisions on designated legal services by a lawyer between the Parties are provided for in sub-section 3.5.6. For the purposes of this sub-section, legal services are defined as in CPC 861 but exclude legal representation before administrative agencies, the courts and other duly constituted official tribunals of a Party and legal advisory and legal documentation and certification services that may only be supplied within a Party by a legal professional entrusted with public functions.

4.58. Under the obligations for legal services in this sub-section, a Party shall allow the supply (cross-border trade and temporary movement of natural persons) of designated legal services under a home jurisdiction professional title and shall not impose disproportionately complex or burdensome administrative or regulatory conditions. There shall be no requirements to register with the relevant competent authority or professional body or be a member of a professional body for the supply of such services via these modes. However, designated legal services provided through other modes of supply may be subject to registration with a competent authority or professional body responsible for the regulation of legal services in the host jurisdiction but must accord treatment no less favourable than those supplying legal services in the host jurisdiction and further, it should not amount to or be equivalent to any requirement to requalify. Subject to the investment liberalisation provisions, a legal person may establish a branch in the host jurisdiction to supply designated legal services, as allowed for in Article 3.76(1). Article 3.77 contains provisions that existing non-conforming measures on legal services shall not be impacted by the new measures in this sub-section.

## **5 GENERAL PROVISIONS OF THE AGREEMENT**

### **5.1 Transparency**

5.1. Article 1.7 requires the Parties to publish their laws, regulations, judicial decisions, administrative rulings of general application as well as their respective international agreements that may affect the operation of the Agreement. They shall also establish or maintain judicial, quasi-judicial or administrative tribunals or procedures for prompt review of final administrative actions on matters under the Agreement. In addition, there are transparency provisions under various Sections or Chapters of the Agreement. In the event of inconsistency with other transparency provisions in the Agreement, the latter will prevail to the extent of the inconsistency (Article 1.7).

### **5.2 Current payments and capital movements**

5.2. Chapter 5 of the Agreement allows for the unrestricted flow of capital and payments related to transactions on the current account (Article 5.2) and the capital and financial account of the balance of payments (Article 5.3). If a Party faces significant difficulties with its balance of payments or

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<sup>41</sup> These include: pilotage, towing and tug assistance, provisioning, fuelling and watering, garbage collecting and ballast waste disposal, port captain's services, navigation aids, emergency repair facilities, anchorage, berth, berthing and unberthing services and shore-based operational services essential to ship operations, including communications, water and electrical supplies.

encounters external financial issues or threats, it may impose restrictive measures concerning capital movements, payments, or transfers (Article 5.5).

5.3. For trade in goods, each Party can implement restrictive measures to protect its external financial position or balance of payments. However, these measures must comply with the rules outlined in the GATT 1994 and the Understanding on the balance of payments provisions of GATT 1994. For trade in services, each Party may establish or maintain restrictive measures to safeguard its external financial position or balance of payments in accordance with Article XII of the GATS.

### **5.3 Exceptions**

5.4. The Agreement integrates general exception rules from Article XX of the GATT 1994 and Article XIV of the GATS. Security exceptions under Article 14.2 are similarly based on Article XXI of the GATT 1994.

5.5. Nothing in the Agreement affects the Parties rights and obligations under any tax convention. In cases where a conflict arises between the Agreement and a tax convention involving two or more Parties, the matter is to be referred to the relevant authorities specified in that tax convention (Article 14.3). Following a maximum of 12 months (extendable by up to 6 months if agreed), to determine the existence and scope of any inconsistency the measure can be taken to dispute under the Agreement. The determination by the tax convention authorities is binding on any panel established under the Agreement.

### **5.4 Accession and withdrawal**

5.6. There are no provisions on accession to the Agreement.

5.7. A Party can withdraw from the Agreement by sending written notice to the Depositary (Article 17.3).<sup>42</sup> The withdrawal takes effect 12 months after the notice is received unless the Parties agree differently. If the UK withdraws, the Agreement expires as soon as its withdrawal becomes effective.

5.8. The Agreement can be amended by the Parties if they agree in writing (Article 17.2). Amendments generally come into effect on the first day of the third month following notifications from at least one EEA EFTA State and the UK, of the completion of their internal processes, unless otherwise stated in the decision by the Joint Committee.

### **5.5 Institutional framework**

5.9. A Joint Committee is established, consisting of senior representatives from each Party (Article 15.1). Its primary role is to oversee and assess the implementation and functioning of the Agreement. It may consider amending the Agreement, set up (or merge and dissolve) sub-committees and working groups to assist it and adopt interpretations of the Agreement which shall be binding on the Parties. It shall meet within one year of entry into force of the Agreement and normally annually thereafter, and any Party can request a special meeting, which should be held within 30 days, unless otherwise agreed. Sub-committees are established on trade in goods, technical barriers to trade, sanitary and phytosanitary measures, services and investment, and trade and sustainable development.

### **5.6 Dispute settlement**

5.10. The purpose of Chapter 16 (Dispute Settlement) is to establish an effective and efficient mechanism for resolving disputes between the Parties regarding the interpretation and application of the Agreement (Article 16.1).

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<sup>42</sup> The Government of Norway serves as the Depositary, responsible for handling notifications and ensuring the Agreement's proper administration (Article 17.6).

5.11. The Parties to a dispute must begin consultations within 30 days (or 15 days for urgent matters) of the initial request (Article 16.4). Unless mutually agreed otherwise, consultations should conclude within 45 days (or 25 days for urgent matters).

5.12. The Party that sought consultations under Article 16.4 may request the establishment of a panel if the other Party does not respond to the request for consultations within 10 days of the request or enter into consultations within 30 days of the request; the Parties to the dispute agree not to hold consultations; or they fail to resolve the dispute within 45 days (25 days for urgent cases) after the receipt of the request for consultations unless the Parties to the dispute decide otherwise.

5.13. The panel shall issue an interim report within 100 days (or 60 days for urgent cases) of its establishment (Article 16.14). The Parties can submit comments on the report within 15 days (or 10 days for urgent cases). The final report shall be issued to the Parties within 30 days (or 15 days for urgent cases) after the interim report and shall be made publicly available no later than 10 days after the date of its issuance, subject to the protection of confidential information. The original panel may be asked to rule in case of disagreement between the Parties on the existence of measures taken to comply with the panel ruling or their consistency with the final report. The Panel shall notify its decision within 90 days from the date of referral (Article 16.16). In cases where the final report finds a measure inconsistent with the Agreement, temporary suspension of obligations or compensation can be applied until the measure is rectified or the dispute is otherwise resolved (Article 16.17).

5.14. Article 16.22 provides for a choice of forum in case a dispute arises on the same matter under both the Agreement and any other trade agreement to which the Parties are party including the WTO. Once the complaining Party initiates dispute settlement proceedings under one forum it shall not initiate dispute settlement proceedings in another forum unless the forum selected first fails to make a finding for jurisdictional or procedural reasons.

5.15. An alternative mechanism for dispute resolution is in place for trade and sustainable development (see Section 5.11 below).

## 5.7 Relationship with other agreements concluded by the parties

5.16. As mentioned above, the Agreement was negotiated to maintain the preferential trading relationship between the Parties when the UK was a member State of the European Union. In addition, the Parties' RTAs in force, notified and non-notified, other than the Agreement are indicated in Table 5.1.

**Table 5.1 Participation of the Parties in other RTAs as of 19 March 2024**

RTA Name	Entry into force <sup>a</sup>	Coverage <sup>b</sup>	GATT/WTO Notification	
			Year	WTO Provision
UNITED KINGDOM				
United Kingdom – Australia	31-May-23	G & S	2023	GATT Art. XXIV & GATS Art. V
United Kingdom – New Zealand	31-May-23	G & S	2023	GATT Art. XXIV & GATS Art. V
United Kingdom – Mexico	01-Jun-21	G & S	2021	GATT Art. XXIV & GATS Art. V
United Kingdom - Serbia	20-May-21	G & S	2021	GATT Art. XXIV & GATS Art. V
United Kingdom - Albania	03-May-21	G & S	2021	GATT Art. XXIV & GATS Art. V
United Kingdom - Jordan	01-May-21	G	2021	GATT Art. XXIV
United Kingdom - Ghana	05-Mar-21	G	2021	GATT Art. XXIV
European Union - United Kingdom	01-Jan-21	G & S	2021	GATT Art. XXIV & GATS Art. V
United Kingdom - Cameroon	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Canada	01-Jan-21	G	2020	GATT Art. XXIV
	01-Apr-21	S	2021	GATS Art. V
United Kingdom - CARIFORUM States	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom - Central America	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom – Chile	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom – Colombia, Ecuador and Peru	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom - Côte d'Ivoire	01-Jan-21	G	2020	GATT Art. XXIV

RTA Name	Entry into force <sup>a</sup>	Coverage <sup>b</sup>	GATT/WTO Notification	
			Year	WTO Provision
United Kingdom - Eastern and Southern Africa States	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Egypt	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Faeroe Islands	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Georgia	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom - Israel	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Japan	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom - Kenya	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Kosovo <sup>c</sup>	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Lebanon	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Morocco	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - North Macedonia	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom - Pacific States	01-Jan-21	G	2020	GATT Art. XXIV
• <i>United Kingdom - Pacific States - Accession of Samoa</i>	01-Jan-21	G	2020	GATT Art. XXIV
• <i>United Kingdom - Pacific States - Accession of Solomon Islands</i>	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Palestine	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Republic of Korea	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom - Republic of Moldova	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom - SACU and Mozambique	01-Jan-21	G	2021	GATT Art. XXIV
United Kingdom - Singapore	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom - Switzerland - Liechtenstein	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Tunisia	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Türkiye	01-Jan-21	G	2020	GATT Art. XXIV
United Kingdom - Ukraine	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
United Kingdom - Viet Nam	01-Jan-21	G & S	2020	GATT Art. XXIV & GATS Art. V
<b>ICELAND, LIECHTENSTEIN and NORWAY - Collectively</b> (along with Switzerland: the EFTA States)				
EFTA - Indonesia	01-Nov-21	G & S	2022	GATT Art. XXIV & GATS Art. V
EFTA - Türkiye	01-Oct-21	G & S	2022	GATT Art. XXIV & GATS Art. V
EFTA - Ecuador	01-Nov-20	G & S	2022	GATT Art. XXIV & GATS Art. V
EFTA - Philippines	01-Jun-18	G & S	2018	GATT Art. XXIV & GATS Art. V
EFTA - Georgia	01-Sep-17	G & S	2017	GATT Art. XXIV & GATS Art. V
EFTA - Bosnia and Herzegovina	01-Jan-15	Goods	2015	GATT Art. XXIV
EFTA - Central America (Costa Rica and Panama)	19-Aug-14	G & S	2014	GATT Art. XXIV & GATS Art. V
EFTA - Gulf Cooperation Council (GCC)	01-Jul-14	G & S	2022	GATT Art. XXIV & GATS Art. V
EFTA - Hong Kong, China	01-Oct-12	G & S	2012	GATT Art. XXIV & GATS Art. V
EFTA - Montenegro	01-Sep-12	G	2012	GATT Art. XXIV
EFTA - Ukraine	01-Jun-12	G & S	2012	GATT Art. XXIV & GATS Art. V
EFTA - Colombia	01-Jul-11	G & S	2011	GATT Art. XXIV & GATS Art. V
EFTA - Peru	01-Jul-11	G	2011	GATT Art. XXIV
EFTA - Albania	01-Nov-10	G	2011	GATT Art. XXIV
EFTA - Serbia	01-Oct-10	G	2010	GATT Art. XXIV
EFTA - Canada	01-Jul-09	G	2009	GATT Art. XXIV
EFTA - SACU	01-May-08	G	2008	GATT Art. XXIV
EFTA - Egypt	01-Aug-07	G	2007	GATT Art. XXIV
EFTA - Lebanon	01-Jan-07	G	2006	GATT Art. XXIV
EFTA - Republic of Korea	01-Sep-06	G & S	2006	GATT Art. XXIV & GATS Art. V
EFTA - Tunisia	01-Jun-05	G	2005	GATT Art. XXIV
EFTA - Chile	01-Dec-04	G & S	2004	GATT Art. XXIV & GATS Art. V
EFTA - Singapore	01-Jan-03	G & S	2003	GATT Art. XXIV & GATS Art. V
EFTA - Jordan	01-Sep-02	G	2002	GATT Art. XXIV

RTA Name	Entry into force <sup>a</sup>	Coverage <sup>b</sup>	GATT/WTO Notification	
			Year	WTO Provision
EFTA - North Macedonia	01-May-02	G	2000	GATT Art. XXIV
EFTA - Mexico	01-Jul-01	G & S	2001	GATT Art. XXIV & GATS Art. V
EFTA - Morocco	01-Dec-99	G	2000	GATT Art. XXIV
EFTA - Palestine	01-Jul-99	G	1999	GATT Art. XXIV
EFTA - Israel	01-Jan-93	G	1992	GATT Art. XXIV
European Free Trade Association (EFTA)	03-May-60	G	1959	GATT Art. XXIV
	01-Jun-02	S	2002	GATS Art. V
• EFTA - Accession of Iceland	01-Mar-70	G	1970	GATT Art. XXIV
<b>ICELAND, LIECHTENSTEIN and NORWAY - Individually</b>				
Iceland - China	01-Jul-14	G & S	2014	GATT Art. XXIV & GATS Art. V
Iceland - Faroe Islands	01-Nov-06	G & S	2008	GATT Art. XXIV & GATS Art. V
EU - Iceland	01-Apr-73	G	1972	GATT Art. XXIV
Faroe Islands - Norway	01-Jul-93	G	1996	GATT Art. XXIV
EU - Norway	01-Jul-73	G	1973	GATT Art. XXIV
EU - Switzerland - Liechtenstein	01-Jan-73	G	1972	GATT Art. XXIV
United Kingdom - Switzerland - Liechtenstein	01-Jan-21	G	2020	GATT Art. XXIV
European Economic Area (EEA)	01-Jan-94	S	1996	GATS Art. V

a Dates of the first entry into force/provisional application for at least one of the Parties.

b G stands for trade in goods and S for trade in services.

c Reference to Kosovo in this table shall be understood to be in the context of the United Nations Security Council resolution 1244 (1999).

Source: WTO Secretariat. Further information on these Agreements and on specific dates of entry into force/provisional applications may be found in the WTO Database on RTAs: <http://rtais.wto.org>.

## 5.8 Government procurement

5.17. The provisions of the WTO Revised Agreement on Government Procurement (GPA) (2012) are integrated into the Agreement in Chapter 6 and Annex XXI, *mutatis mutandis*. The Notes in Annexes 1 to 7 of the UK's Appendix I to the GPA apply unless otherwise stated in the Agreement (Article 6.1). All Parties are party to the GPA.

5.18. All procurement notices, including intentions, summaries, plans, and contract awards, must be accessible electronically, free of charge, through a single online access point (Article 6.4). The notices must be published as per specific guidelines (Appendix 3 to Annex XXI).

5.19. When a procuring entity employs a selective tendering process, it must invite enough suppliers to ensure genuine competition without compromising operational efficiency (Article 6.8). Equally, when a Party offers preferential treatment to small and medium-sized enterprises (SMEs), it must do so transparently and without discrimination against suppliers from other Parties (Article 6.10).

5.20. Under Appendix 2 to Annex XXI the Parties add additional entities to those included in its GPA commitments. These include publicly-owned entities related to the supply of gas or heat to networks and privately-owned entities operating with special or exclusive rights granted by the competent authority in the respective Parties. The specified procurement thresholds are set at or above 400,000 Special Drawing Rights (SDRs) for the procurement of goods and services and 5 million SDRs for the procurement of construction services (CPC 51) as in the Parties' GPA commitments.

5.21. Under Appendix 2 to Annex XXI the Parties add additional services to those included in its GPA commitments. Of these, national treatment is provided for the procurement of the following additional service: hotel and other lodging, food and beverage serving, postal and courier, legal, investigation and security, government administrative services and education and recreational, cultural and sporting services, provided that their value equals or exceeds the GBP 663,540-GBP 884,720 range in the UK and the EUR 750,000 - EUR 1 million range in Iceland, Liechtenstein and



Norway depending on the awarding procuring entities.<sup>43</sup> Thresholds for works concessions are unchanged at 5 million SDRs or above.

5.22. In cases where a price received by the procuring entity is significantly lower than others, the procuring entity can enquire if the price takes into account the granting of subsidies (Article 6.9). Article 6.15 provides an MFN clause where any future benefits provided by a Party to a non-party shall be extended through negotiations upon request to the other Party on a reciprocal basis.

## 5.9 Intellectual property rights

5.23. Under Chapter 7 the Agreement includes provisions on copyright and related rights, trademarks, registered designs, geographical indications (GIs) and traditional terms, patents and protection of undisclosed information. The Chapter complements the Parties' rights and obligations under the TRIPS Agreement and other treaties on intellectual property to which they are party and does not preclude the Parties from providing more extensive protection.

5.24. Sections of the Agreement related to geographical indications, patents, and enforcement are not immediately applicable to Liechtenstein, as they fall under the provisions of the Additional Agreement of 11 February 2019 between the United Kingdom of Great Britain and Northern Ireland, the Swiss Confederation and the Principality of Liechtenstein extending certain provisions of the Free Trade Agreement between the UK and the Swiss Confederation to Liechtenstein.

5.25. For authors, copyright protection is increased to the life of the author plus 70 years after death (compared to the life of the author plus 50 years in the TRIPS Agreement). Copyright protection for performers for their performances fixed in phonograms and for producers of phonograms is also 70 years from the date of fixation if the performance is lawfully published or communicated to the public (Article 7.12). A trademark classification system consistent with the Nice Agreement is to be maintained by the Parties (Article 7.18). Trademarks may be liable to revocation in certain situations, including if not put to genuine use in the Party within a continuous period of five years or within five years from registration (Article 7.24). The Parties shall also provide for the protection of registered designs, with limited exceptions, for a period of 25 years from the date when the application was filed (Article 7.28). The registration of trade marks corresponding to protected geographical indications (GIs) will be refused or invalidated if applied for after the date of application for protection of the GI. (Article 7.39).

5.26. The Agreement covers the recognition and protection of geographical indications for agricultural products and foodstuffs originating in Iceland and the UK, of wines in the territories of the Parties, and of traditional terms originating in the UK (Article 7.32).<sup>44</sup> Annexes XXII-XXIV list the Parties protected GIs (Article 7.34). New GIs may be added to the Annexes upon completion of an examination and objection procedure (Article 7.40).<sup>45</sup> Notwithstanding this, Iceland and the UK shall conduct an examination and objection procedure for the GIs listed in the Annex of the other and notify the Sub-Committee on Trade in Goods of the outcome (Article 7.41).

5.27. The Parties recognize the importance of the Doha Declaration on TRIPS Agreement and Public Health and shall ensure consistency with the Declaration. (Article 7.44). They shall also implement Article 31bis of the TRIPS Agreement and the Annex and Appendix to the Annex of the TRIPS Agreement.

5.28. The Agreement acknowledges potential delays in granting marketing authorizations for patented medicinal and plant protection products and the Parties agree to provide additional protection to compensate the patent holder for the reduction of effective patent protection caused by this delay. (Article 7.45). Appropriate civil judicial procedures and remedies for trade secret

<sup>43</sup> Procurement of services related to human health services (CPC 931), administrative healthcare services (CPC 91122), and supply services of nursing personnel and supply services of medical personnel (CPC 87206 and CPC 87209) are not covered in the UK. In Iceland and Norway legal services are excluded in specific contexts, and not covered in Liechtenstein. Administrative services by the Government are not covered in Liechtenstein.

<sup>44</sup> This does not apply to the recognition and protection by Norway of geographical indications for agricultural products and foodstuffs which originate in the territory of the UK.

<sup>45</sup> To Parts A, B and D of Annex XXIV (Geographical Indications and Traditional Terms of the United Kingdom,) Annex XXIII (Geographical Indications of Norway) and Part A of Annex XXII (Geographical Indications of Iceland)

holders will be provided to prevent, and obtain redress for, the acquisition, use or disclosure of a trade secret whenever carried out in a manner contrary to honest commercial practices. (Article 7.46). Border procedures shall be adopted or maintained to enable a right holder to submit applications to the competent authorities to suspend release of or detain goods suspected of infringing IPRs, including for multiple shipments. The customs authorities may also act *ex officio* to suspend the release of goods and allow for their destruction without need for prior formal administrative determination of the infringements, where the persons concerned do not oppose the destruction (Section 7.3.4).

## 5.10 Competition

5.29. The Parties agree to take appropriate measures to proscribe anticompetitive business conduct (Article 8.2). They must be applicable to the Parties' publicly owned or controlled enterprises (Article 8.3). The Parties may provide for certain exemptions from the application of their competition laws provided they are transparent and based on public policy or interest grounds. Information on such exemptions is to be provided to the other Parties.

5.30. The Parties' competent authorities shall endeavour to coordinate and cooperate in enforcing their respective competition laws to achieve the Agreement's objectives (Article 8.4). They will also work to reduce any obstacles or restrictions that might hinder effective cooperation between them.

5.31. Disputes related to competition are not subject to the dispute settlement mechanism in Chapter 16 (Article 8.5).

## 5.11 Environment

5.32. The Agreement promotes sustainable development, which includes economic and social development, and environmental protection (Article 13.1). It emphasizes the value of cooperation on environmental issues related to trade and investment within a global approach to sustainable development. While maintaining the right to set their own policies and priorities on sustainable development (Article 13.3), the Parties pledge not to encourage trade or investment by reducing the level of environmental protection provided by their respective laws and standards (Article 13.4). They also encourage public debate and participation of non-State actors for the development of their laws and policies relating to Chapter 13 including by making information available to the public electronically (Article 13.6).

5.33. When developing and implementing measures that impact trade or investment and relate to the environment or labour conditions, the Parties consider scientific, technical, and other relevant information (Article 13.7). They recognize the importance of taking action to prevent environmental harm when there is a threat, even if complete scientific certainty is lacking.

5.34. The Parties will enhance cooperation on environment in various fora like the WTO and OECD (Article 13.8), to promote trade and investment favouring sustainable development (Article 13.10) and responsible business conduct (Article 13.11). They reaffirm their commitment to effectively implement in national laws, policies and practices, the multilateral environmental agreements (MEAs) to which they are party and agree to consult and cooperate on environmental issues of mutual interest relating to MEAs (Article 13.20). They also affirm their international commitments on climate change (Article 13.22) and agree to cooperate in areas of mutual interest concerning air quality (Article 13.23) and ozone depleting substances (Article 13.24). Cooperation is also foreseen on issues relating to biological diversity (Article 13.25), conservation of marine ecosystems and species (Article 13.26), sustainable forest management and associated trade (Article 13.27), trade and sustainable management of fisheries and aquaculture (Article 13.28), trade in waste and chemicals (Article 13.29) and sustainable agriculture and food systems (Article 13.30).<sup>46</sup>

5.35. The Sub-Committee on Trade and Sustainable Development is established to oversee implementation of Chapter 13 and shall meet within one year of entry into force of the Agreement

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<sup>46</sup> Articles 13.25 and 13.27 shall apply to Liechtenstein to the extent of its competences under the Customs Union with Switzerland.



(Article 13.31). Each Party will designate contact points responsible for communication regarding Sub-Committee meetings and cooperative activities (Article 13.32).

5.36. The Parties may also request consultations through the contact points and consultations will be held in the Committee. The Parties involved in the dispute will enter into consultations within 30 days of a request and aim to conclude them within 60 days, unless otherwise agreed (Article 13.33). If consultations do not result in a resolution of the dispute, a Panel of Experts established under Article 13.34, may be convened and shall submit an interim report within 45 days of being convened. Following consideration of any written comments received from the Parties, it shall present a final report to the Parties within 60 days after the issuance of the interim report, and make it public within 30 days of its delivery. If the final report determines that the Party complained against has not complied with its obligations under the Chapter, the Parties concerned shall discuss appropriate measures or decide on a mutually satisfactory action plan to implement the report. Other than this process the Parties do not have recourse to the dispute settlement mechanism under the Agreement.

## **5.12 Labour**

5.37. Under Section 13.2 each Party reaffirms its commitment to maintaining labour laws and practices that embody and provide protection for the fundamental principles and rights at work. They commit to implement ILO Conventions that they have ratified (Article 13.13). The Parties note that violations of fundamental labour principles and rights should not be exploited as a competitive advantage, and labour standards should not be misused for protectionist trade purposes.

5.38. The Parties may collaborate on issues related to labour that are of mutual interest (Article 13.8). This cooperation includes promoting and effectively applying fundamental labour principles and rights outlined in Article 13.13. They support the goals of eliminating discrimination in employment and occupation (Article 13.14) and maintain a system of enforcement that is in accordance with their international obligations (Article 13.15).

## **5.13 Electronic commerce**

5.39. Chapter 4 of the Agreement covers rules and principles governing digital trade, e-commerce, electronic contracts, data flows, and emerging technology. It does not apply to audio-visual and gambling services; Government procurement (except electronic contracts, electronic authentication and electronic trust services); and except for open Government data, information held or processed by a Party or measures of the Party related to that information (Article 4.3).

5.40. Customs duties will not be imposed on electronic transmissions, including electronically transmitted content; Liechtenstein is not covered by this provision which concerns trade in goods (Article 4.4). The imposition of internal taxes, fees or charges is not precluded.

5.41. The Parties shall not deny the use of electronic contracts and electronic signatures in legal proceedings and their enforceability (Article 4.5). They shall also not prohibit the use of interoperable electronic trust services and electronic authentication to comply with legal requirements (Article 4.6). Mutual recognition of these services issued by recognized providers shall be encouraged.

5.42. Cooperation on the use of paperless trading by competent authorities and other relevant bodies is encouraged (Article 4.7); this provision does not apply to Liechtenstein.

5.43. Consumer and personal data protection provisions include laws and regulations to proscribe unfair, misleading, fraudulent and deceptive commercial practices (Article 4.8); measures on unsolicited commercial electronic messages and recourse against suppliers that do not comply with these measures (Article 4.9); ensuring the protection of personal data and privacy including for cross border data transfers subject to domestic laws (Article 4.12); and adopting or maintaining appropriate measures to ensure open internet access for end users (Article 4.13).

5.44. The Parties agree not to require the transfer of, or access to, the source code of software owned by another Party's entity, except for specific circumstances like investigations, inspections, or legal proceedings, subject to safeguards against unauthorized disclosure (Article 4.10). Cross-

border data flows are not to be restricted including by requiring data localisation, prohibiting storage or processing of data in another Party or making cross border transfer of data contingent upon use of computing facilities or network elements in the Parties or localisation in the Parties. The commitment is to be reviewed within three years of the Agreement's entry into force (Article 4.11).

5.45. A strategic dialogue is established on emerging technology, which will convene as decided by the Parties (Article 4.17).

#### **5.14 Small and medium-sized enterprises**

5.46. Chapter 10 recognizes the importance of enhancing the ability of small and medium sized enterprises (SMEs) to take advantage of the Agreement. The Parties shall make information on the Agreement publicly and freely available and designate an SME contact point when the Agreement enters into force. The contact points may raise any matter arising from their activities to the Joint Committee (Article 10.3). The Parties indicate that contact points have been established.

5.47. The rules and provisions concerning SMEs are excluded from the dispute settlement mechanism in Chapter 16 of the Agreement (Article 10.4).

5.48. In addition, Chapter 6 on Government procurement encourages participation by SMEs in procurement by ensuring information on procurement is provided in a single electronic portal; endeavour to make all tender documentation available free of charge; conduct procurement electronically; and consider the size, design and structure of the procurement. If any Party has measures that provide preferential treatment for SMEs, it shall ensure that the measure and criteria for eligibility are transparent and non-discriminatory for suppliers from other Parties (Article 6.10). The UK indicates that it does not currently have such preferential measures in place. There are also SME provisions on trade facilitation.

#### **5.15 Other provisions**

##### **5.15.1 Women's economic empowerment**

5.49. Under Section 13.3 the Parties acknowledge the importance of incorporating a gender perspective in the promotion of inclusive economic development. They recognize that women's participation in international trade can contribute to advancing their economic empowerment and economic independence and acknowledges the importance of enhancing opportunities for women, including in their roles as workers, business owners and entrepreneurs (Article 13.16). They affirm their commitment to effectively implement in their laws international agreements relating to inclusive economic development, gender equality and women's economic empowerment to which they are party. They also recognize their commitments under the Joint Declaration on Trade and Women's Economic Empowerment at the WTO Ministerial Conference in Buenos Aires (Article 13.17) and may carry out cooperative activities to support the objectives in Article 13.16 (Article 13.18). The provisions on gender in the Chapter are not subject to dispute settlement (Article 13.19).

##### **5.15.2 Good regulatory practices and regulatory cooperation**

5.50. Provisions on good regulatory practices include providing public access to a description of processes by which regulatory measures are prepared, evaluated and reviewed (Article 11.5); holding public consultations before adopting new regulations (Article 11.6); and retrospective evaluation of regulatory measures in force as appropriate (Article 11.8). Regulatory authorities may also exchange measures on good regulatory practices (Article 11.9). The Parties may also propose and conduct regulatory cooperation activities (Article 11.10).

## ANNEX 1: INDICATORS OF TRADE LIBERALIZATION UNDER THE AGREEMENT

1. The following tables present tariffs liberalized under the Agreement by all, agricultural and industrial products. A comparison is made with the average applied MFN tariffs.

### UNITED KINGDOM

2. Table A1.1 shows tariff liberalization by the UK applied to imports from Iceland and Norway. In 2021, the UK's average applied MFN tariff was 3.8% overall, 2.5% for industrial products and significantly higher at 8.9% for agricultural products. Around 47% of the tariff was duty free on an MFN basis (57.1% for industrial products and 18.8% for agricultural products). In 2021 under the Agreement its average applied tariff for imports from Iceland was 0.3% overall, and zero and 1.4% for industrial and agricultural products, respectively. This gave Icelandic exporters a relative margin of preference of 92% overall and 100% and 84% respectively for industrial and agricultural products. Around 90.9% of the tariff was liberalized for imports from Iceland, of which 99.9% for industrial products and lower at 65.8% for agricultural products. For imports from Norway, the overall average tariff fell to 1%, and zero and 4.9% for industrial and agricultural products, respectively. This gave exporters from Norway a relative margin of preference of 73.6% overall and respectively 100% and 44.9% for industrial and agricultural products. The overall share of duty-free lines rose to 82.7%, and 99.6% and 35.6% respectively for industrial and agricultural products.

**Table A1.1 United Kingdom: Indicators of MFN tariff rates and preferential rates for bilateral imports**

Origin of goods	Year	ALL PRODUCTS			HS Chapters 1-24			HS Chapters 25-97		
		Overall avg. applied tariff (%)	Dutiable avg. applied tariff (%)	Share of duty-free lines (%)	Overall avg. applied tariff (%)	Dutiable avg. applied tariff (%)	Share of duty-free lines (%)	Overall avg. applied tariff (%)	Dutiable avg. applied tariff (%)	Share of duty-free lines (%)
MFN	2021	3.8	7.8	47.0	8.9	12.0	18.8	2.5	5.8	57.1
Iceland	2021	0.3	6.0	90.9	1.4	6.0	65.8	0.0	0.0	99.9
Norway	2021	1.0	9.5	82.7	4.9	9.6	35.6	0.0	6.0	99.6
	2022	1.0	9.5	82.7	4.8	9.5	35.6	0.0	6.0	99.6
	2023	1.0	9.5	82.7	4.8	9.6	35.8	0.0	6.0	99.6
	2024	1.0	9.5	82.7	4.8	9.5	35.8	0.0	6.0	99.6
	2025	1.0	9.6	82.8	4.8	9.6	36.2	0.0	6.0	99.6

Note: The calculation of averages excludes the specific rates, and the *ad valorem* parts of alternate rates are included.  
Based on the HS 2017 Nomenclature.

Source: WTO estimates based on data provided by United Kingdom authorities.

3. Table A1.2 shows additional market access in the UK under the Agreement for Iceland's top 25 global exports which accounted for 78.4% of its total exports in 2018-20. Aluminium (not alloyed, unwrought) contributed a significant proportion of global exports to the UK at 26.7%. The 25 top global exports corresponded to 130 lines in the UK's tariff at the six-digit level (using the HS 2017). Out of these 130 lines, 20 lines already benefited from MFN duty free access, and 55 lines were dutiable. Under the Agreement, 38 lines became duty free and 17 lines remain dutiable. The lines remaining dutiable concern fish products with applied MFN tariffs in 2021 ranging from 2% to 12%.

**Table A1.2 United Kingdom: Market access opportunities under the Agreement for Iceland, top 25 exports to the world (2018-2020)**

HS number	Product description	(%) global exports	MFN rate 2021			2021	Remaining Dutiable
			MFN Avg. Tariff (%)	MFN Duty-free lines	MFN Dutiable lines		
760110	Aluminium, not alloyed, unwrought	26.7	2.0		1	1	
030444	Fresh or chilled fillets of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	7.7	18.0		3	2	1
030471	Frozen fillets of cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"	5.6	6.0		2	2	
230120	Flours, meals and pellets of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	3.1	0.0	1			
760511	Wire of non-alloy aluminium, with a maximum cross-sectional dimension of > 7 mm	3.0	0.0	1			
760120	Unwrought aluminium alloys	2.8	6.0		2	2	
720221	Ferro-silicon, containing by weight > 55% of silicon	2.7	0.0	1			
760429	Bars, rods and solid profiles, of aluminium alloys, n.e.s.	2.5	6.0		2	2	
030562	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", salted or in brine only	2.4	12.0		1	1	
030354	Frozen mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"	2.2	12.0		2		2
030214	Fresh or chilled Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	2.1	2.0		1		1
150420	Fats and oils of fish and their fractions, whether or not refined	1.6	5.0	1	1	1	
030532	Fillets, dried, salted or in brine, but not smoked, of fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	1.6	17.3		3	3	
760719	Aluminium foil, not backed, rolled and further worked, of a thickness of <= 2 mm	1.6	6.5		2	2	
271019	Medium oils and preparations, of petroleum or bituminous minerals, not containing biodiesel, n.e.s.	1.5	1.2	12	13	13	
160521	Shrimps and prawns, prepared or preserved, not in airtight containers (excl. smoked)	1.4	20.0		2	2	
030473	Frozen fillets of coalfish "Pollachius virens"	1.3	6.0		1	1	
030472	Frozen fillets of haddock "Melanogrammus aeglefinus"	1.3	6.0		1	1	
030331	Frozen lesser or Greenland halibut "Reinhardtius hippoglossoides", Atlantic halibut "Hippoglossus hippoglossus" and Pacific halibut "Hippoglossus stenolepis"	1.2	8.7		3	2	1
030572	Fish heads, tails and maws, smoked, dried, salted or in brine	1.1	12.0		1		1
030389	Frozen fish, n.e.s.	1.1	10.1	1	11		11
880240	Aeroplanes and other powered aircraft of an of an unladen weight > 15.000 kg (excl. helicopters and dirigibles)	1.0	0.0	1			
030391	Frozen fish livers, roes and milt	1.0	5.0	1	1	1	
902131	Artificial joints for orthopaedic purposes	1.0	0.0	1			
030251	Fresh or chilled cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"	0.9	12.0		2	2	
<b>Total</b>		<b>78.4</b>		<b>20</b>	<b>55</b>	<b>38</b>	<b>17</b>

Note: The calculation of averages excludes the specific rates, and the *ad valorem* parts of alternate rates are included.  
Based on the HS 2017 Nomenclature.

Source: WTO estimates based on data provided by United Kingdom authorities and UNSD, Comtrade.

4. Table A1.3 shows additional market access in the UK under the Agreement for Norway's top 25 global exports which accounted for 72.6% of its total exports in 2018-20. The top 2 exports were petroleum oils and natural gas at 27.4% and 20.2%, respectively. The 25 top global exports corresponded to 116 lines in the UK's tariff at the six-digit level (using the HS 2017). Out of these, 50 lines already benefited from MFN duty free access, while 33 lines were dutiable. Under the Agreement, 27 lines were liberalized, and 6 lines remain dutiable. The dutiable lines relate to fish products with average MFN duties in 2021 ranging from 2% to 12%.

**Table A1.3 United Kingdom: Market access opportunities under the Agreement for Norway, top 25 exports to the world (2018-2020)**

HS number	Product description	global exports (%)	MFN rate 2021			2021	Remaining Dutiable
			MFN Avg. Tariff (%)	MFN Duty-free lines	MFN Dutiable lines		
270900	Petroleum oils and oils obtained from bituminous minerals, crude	27.4	0.0	2			
271121	Natural gas in gaseous state	20.2	0.0	1			
030214	Fresh or chilled Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	6.0	2.0		1		1
271012	Light oils and preparations, of petroleum or bituminous minerals which $\geq 90\%$ by volume "incl. losses" distil at 210°C "ASTM D 86 method" (excl. containing biodiesel)	2.9	3.3	2	9	9	
760120	Unwrought aluminium alloys	2.7	6.0		2	2	
271019	Medium oils and preparations, of petroleum or bituminous minerals, not containing biodiesel, n.e.s.	2.5	1.2	12	13	13	
750210	Nickel, not alloyed, unwrought	1.2	0.0	1			
271112	Propane, liquefied	1.1	1.3	5	1	1	
292429	Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof	1.1	2.9	1	1	1	
030441	Fresh or chilled fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	1.0	2.0		1		1
271111	Natural gas, liquefied	0.9	0.0	1			
271113	Butanes, liquefied	0.8	0.0	4			
271600	Electrical energy	0.6	0.0	1			
030481	Frozen fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorboscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	0.5	2.0		1		1
030354	Frozen mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"	0.4	12.0		2		2
280469	Silicon containing < 99,99% by weight of silicon	0.4	0.0	1			
300490	Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic purposes, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	0.4	0.0	1			
030551	Dried cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", even salted, not smoked	0.4	12.0		2	1	1
890110	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0.4	0.0	2			
880330	Parts of aeroplanes or helicopters, n.e.s. (excl. those for gliders)	0.3	0.0	1			
711021	Palladium, unwrought or in powder form	0.3	0.0	1			
720230	Ferro-silico-manganese	0.3	0.0	1			
843143	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49, n.e.s.	0.3	0.0	1			

HS number	Product description	global exports (%)	MFN rate 2021			2021	Remaining Dutiable
			MFN Avg. Tariff (%)	MFN Duty-free lines	MFN Dutiable lines		
790111	Unwrought zinc, not alloyed, containing by weight >= 99,99% of zinc	0.3	0.0	1			
841370	Centrifugal pumps, power-driven	0.3	0.0	11			
<b>Total</b>		<b>72.6</b>		<b>50</b>	<b>33</b>	<b>27</b>	<b>6</b>

Note: The calculation of averages excludes specific rates and includes the *ad valorem* parts of alternate rates. Based on the HS 2017 Nomenclature.

Source: WTO estimates based on data provided by United Kingdom authorities and UNSD, Comtrade.

## ICELAND

5. In 2022, Iceland's average applied MFN tariff was 2.6% overall, zero for industrial products and significantly higher at 8.7% for agricultural products. Around 88.9% of the tariff was duty free on an MFN basis (100% for industrial products and 63.7% for agricultural products). In 2022 under the Agreement its average applied tariff for imports from the UK was 0.7% overall, and zero and 2.3% for industrial and agricultural products, respectively. This gave UK exporters a relative margin of preference of 73.1% overall and zero and 73.6% respectively for industrial and agricultural products. Around 96.8% of the tariff was liberalized for imports from the UK, of which 100% for industrial products and lower at 89.5% for agricultural products.

**Table A1.4 Iceland: Indicators of MFN and preferential rates for imports from the UK**

Origin of goods	Year	ALL PRODUCTS			HS Chapters 01-24			HS Chapters 25-97		
		Average applied tariff		Share of duty-free tariff lines (%)	Average applied tariff		Share of duty-free tariff lines (%)	Average applied tariff		Share of duty-free tariff lines (%)
		Overall (%)	On dutiable (%)		Overall (%)	On dutiable (%)		Overall (%)	On dutiable (%)	
MFN	2022	2.6	24.9	88.9	8.7	24.9	63.7	0.0	0.0	100.0
UK	2022	0.7	23.7	96.8	2.3	23.7	89.5	0.0	0.0	100.0

Note: The calculation of averages excludes the specific rates, and includes the *ad valorem* parts of alternate rates. Based on the HS 2022 nomenclature.

Source: WTO estimates based on the WTO-IDB.

6. Table A1.5 shows market access for the UK's top 25 global exports in Iceland. Between 2019 and 2021, these top 25 global exports constituted 36.9% of the UK's overall exports, and were all duty free on an MFN basis in Iceland. Among these exports, the leading three categories were gold, petroleum oils, and medicaments, accounting for 6.4%, 4.4%, and 3.3% of the total, respectively.

**Table A1.5 Iceland: Market access opportunities under the agreement for UK's top 25 exports to the world**

UK's top export products in 2019 - 2021			Access Conditions to Iceland's import markets			
HS number and description of the product		Share in global exports (%)	MFN 2022			Remain dutyable
			Avg. MFN applied rate (%)	Number of lines		
				duty -free	duti- able	
710813	Gold, incl. gold plated with platinum, in semi-manufactured forms, for non-monetary purposes	6.4	0.0	2		
270900	Petroleum oils and oils obtained from bituminous minerals, crude	4.4	0.0	1		
300490	Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic purposes, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	3.3	0.0	5		
841112	Turbojets of a thrust > 25 kn	2.6	0.0	1		
880730	Parts of aeroplanes, helicopters or unmanned aircraft, n.e.s. (excl. those for gliders)	2.4	0.0	1		
841191	Parts of turbojets or turbopropellers, n.e.s.	2.0	0.0	1		
870324	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3.000 cm³	1.8	0.0	4		
870323	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.500 cm³ but <= 3.000 cm³	1.6	0.0	4		
220830	Whiskies	1.3	0.0	8		
271012	Light oils and preparations, of petroleum or bituminous minerals which >= 90% by volume "incl. losses" distil at 210°C "astm d 86 method" (excl. containing biodiesel)	1.2	0.0	6		
870340	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	1.0	0.0	2		
870322	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.000 cm³ but <= 1.500 cm³	1.0	0.0	5		
711319	Articles of jewellery and parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. articles > 100 years old)	0.9	0.0	1		
271019	Medium oils and preparations, of petroleum or bituminous minerals, not containing biodiesel, n.e.s.	0.9	0.0	9		
711021	Palladium, unwrought or in powder form	0.7	0.0	1		
711031	Rhodium, unwrought or in powder form	0.6	0.0	1		
970121	Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand, over 100 years old	0.6	0.0	1		
970191	Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand	0.6	0.0	2		
293379	Lactams	0.6	0.0	1		
710691	Silver, incl. silver plated with gold or platinum, unwrought	0.6	0.0	1		



UK's top export products in 2019 - 2021			Access Conditions to Iceland's import markets			
HS number and description of the product		Share in global exports (%)	MFN 2022			Remain dutiable
			Avg. MFN applied rate (%)	Number of lines		
				duty- free	duti- able	
851762	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, incl. switching and routing apparatus	0.5	0.0	1		
720449	Waste and scrap of iron or steel	0.5	0.0	1		
870332	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 1.500 cm³ but <= 2.500 cm³	0.5	0.0	4		
490199	Printed books, brochures and similar printed matter	0.4	0.0	2		
840890	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine"	0.4	0.0	1		
	<b>Total of above</b>	<b>36.9</b>		<b>66</b>	<b>0</b>	<b>0</b>

Note: For the calculation of averages, specific rates are excluded, and includes the *ad valorem* parts of alternate rates. Based on the HS 2022 nomenclature.

Source: WTO estimates based on the data from the WTO-IDB, the UK authorities and the UNSD, Comtrade database.

## NORWAY

7. In 2022, Norway's average applied MFN tariff was 2.3% overall, 0.5% for industrial products and significantly higher at 11.7% for agricultural products. Around 85.4% of the tariff was duty free on an MFN basis (95.2% for industrial products and 54.6% for agricultural products). In 2022 under the Agreement its average applied tariff for imports from the UK was 1.5% overall, and zero and 8.3% for industrial and agricultural products, respectively. This gave UK exporters a relative margin of preference of 34.8% overall and 100% and 29.1% respectively for industrial and agricultural products. Around 91% of the tariff was liberalized for imports from Iceland, of which 99.7% for industrial products and lower at 63.6% for agricultural products.

**Table A1.6 Norway: Indicators of MFN and preferential rates for imports from the UK**

Origin of goods	Year	ALL PRODUCTS			HS Chapters 01-24			HS Chapters 25-97		
		Average applied tariff		Share of duty-free tariff lines (%)	Average applied tariff		Share of duty-free tariff lines (%)	Average applied tariff		Share of duty-free tariff lines (%)
		Overall (%)	On dutiable (%)		Overall (%)	On dutiable (%)		Overall (%)	On dutiable (%)	
MFN	2022	2.3	42.9	85.4	11.7	116.4	54.6	0.5	11.2	95.2
UK	2022	1.5	201.3	91.0	8.3	201.3	63.6	0.0	0.0	99.7

Note: For the calculation of averages, specific rates are excluded, and includes the *ad valorem* parts of alternate rates. Tariff lines subject to in-quota duties are excluded from the calculation. Based on the HS 2022 nomenclature.

Source: WTO estimates based on the data provided by the Norwegian authorities.

8. Table A1.7 shows market access opportunities for the UK's top 25 global exports in Norway. Between 2019 and 2021, these exports constituted 36.9% of the UK's overall exports. Among these exports, the leading three were gold, petroleum oils, and medicaments, accounting for 6.4%, 4.4%, and 3.3% of the total, respectively. All the tariff lines were duty-free on an MFN basis.



**Table A1.7 Norway: Market access opportunities under the agreement for UK's top 25 exports to the world**

UK's top export products in 2019 -2021			Access Conditions to Norway's import markets			
HS number and description of the product		Share in global exports (%)	MFN 2022			Remain dutiable
			Avg. MFN applied rate (%)	Number of lines		
				duty- free	duti- able	
710813	Gold, incl. gold plated with platinum, in semi-manufactured forms, for non-monetary purposes	6.4	0.0	1		
270900	Petroleum oils and oils obtained from bituminous minerals, crude	4.4	0.0	2		
300490	Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic purposes, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	3.3	0.0	2		
841112	Turbojets of a thrust > 25 kn	2.6	0.0	1		
880730	Parts of aeroplanes, helicopters or unmanned aircraft, n.e.s. (excl. those for gliders)	2.4	0.0	1		
841191	Parts of turbojets or turbopropellers, n.e.s.	2.0	0.0	1		
870324	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3.000 cm³	1.8	0.0	2		
870323	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.500 cm³ but <= 3.000 cm³	1.6	0.0	2		
220830	Whiskies	1.3	0.0	1		
271012	Light oils and preparations, of petroleum or bituminous minerals which >= 90% by volume "incl. losses" distil at 210°c "astm d 86 method" (excl. containing biodiesel)	1.2	0.0	11		
870340	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	1.0	0.0	2		
870322	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.000 cm³ but <= 1.500 cm³	1.0	0.0	2		
711319	Articles of jewellery and parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. articles > 100 years old)	0.9	0.0	1		
271019	Medium oils and preparations, of petroleum or bituminous minerals, not containing biodiesel, n.e.s.	0.9	0.0	20		
711021	Palladium, unwrought or in powder form	0.7	0.0	1		
711031	Rhodium, unwrought or in powder form	0.6	0.0	1		
970121	Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand, over 100 years old	0.6	0.0	1		
970191	Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand	0.6	0.0	1		
293379	Lactams	0.6	0.0	1		
710691	Silver, incl. silver plated with gold or platinum, unwrought	0.6	0.0	1		
851762	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, incl. switching and routing apparatus	0.5	0.0	2		
720449	Waste and scrap of iron or steel	0.5	0.0	1		

UK's top export products in 2019 -2021			Access Conditions to Norway's import markets			
HS number and description of the product		Share in global exports (%)	MFN 2022			Remain dutyable
			Avg. MFN applied rate (%)	Number of lines		
				duty- free	duti- able	
870332	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 1.500 cm³ but <= 2.500 cm³	0.5	0.0	2		
490199	Printed books, brochures and similar printed matter	0.4	0.0	6		
840890	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine"	0.4	0.0	1		
	Total of above	36.9		67	0	0

Note: For the calculation of averages, specific rates are excluded, and includes the *ad valorem* parts of alternate rates. Tariff lines subject to in-quota duties are excluded from the calculation. Based on the HS 2022 nomenclature.

Source: WTO estimates based on the data provided by the Norwegian and UK authorities and the UNSD, Comtrade database.

## ANNEX 2: TARIFF RATE QUOTAS UNDER THE AGREEMENT

1. Tables A2.1-A2.4 below provide additional detail on the TRQs granted by the Parties. The in-quota rate is zero while the out of quota rates are either below or equal to the applied MFN rate.

**Table A2.1 United Kingdom - Iceland: Tariff rate quotas**

Product HS Codes and quantity in metric tonnes	Tariffs under the Agreement		MFN Rates
	In-quota	Out-quota	
TRQ1– Salmon fillets: 33 MT			
03021300, 03021400, 03044100, 03048100	0%	MFN	2%
0302990030, 0302990040	0%	MFN	10%
TRQ2 – Fresh or chilled fish; frozen fish fillets and meat: 64 MT			
03022980, 03022300, 03022400, 03033200, 03022910, 0303559095, 03035600, 03035530, 03036990, 03038200, 03038300, 03035990, 03038955, 03038990, 0303559097, 03045300, 03045400, 03045500, 03045610, 03045620, 03045630, 03045690, 03045700, 03045990*, 03038490	0%	4.5%	14%
0302560010, 03049521*, 03049525*, 03049529, 03049540, 03049550, 03049560, 0304959011, 0304959013, 0304959017, 0304959019, 0304959090, 03049610, 03049620, 03049630, 03049690, 03049700, 0304999920, 0304999925, 0304999940, 0304999950, 0304999965, 0304999969, 0304999970, 0304999990	0%	2.2%	6%
0302990071, 0302990079	0%	3%	10%
03043100, 03043200, 03043300, 03043900, 03044250, 03044910, 03046100, 03046200, 03046300, 03046900, 03048250, 03048910	0%	2.7%	8%
03044300, 03044430, 03044490, 03044500, 03044600, 03044710, 03044720, 03044730, 03044790, 03044800, 03044950, 0304499030, 0304499040, 0304499050, 0304499060, 0304499070, 0304499090	0%	MFN	18%
TRQ3– Norway lobsters, frozen: 4 MT			
03061500	0%	MFN	12%
TRQ4– Sheepmeat: 692 MT			
02041000*, 02042100*, 02045011*	0%	MFN	12% + 143 GBP/100 kg
02042210*, 02045013*	0%	MFN	12% + 100 GBP/100 kg
02042230*, 02045015*	0%	MFN	12% + 157 GBP/100 kg
02042250*, 02042290*, 02045019*, 02045031*	0%	MFN	12% + 186 GBP/100 kg
02042300*, 02045039*	0%	MFN	12% + 260 GBP/100 kg
02043000*, 02044100*, 02045051*	0%	MFN	12% + 107 GBP/100 kg
02044210*, 02045053*	0%	MFN	12% + 75 GBP/100 kg
02044230*, 02045055*	0%	MFN	12% + 118 GBP/100 kg
02044250*, 02044290*, 02045059*, 02045071*	0%	MFN	12% + 140 GBP/100 kg
02044310*, 02044390*, 02045079*	0%	MFN	12% + 196 GBP/100 kg
02109921	0%	MFN	186 GBP/100 kg
02109929	0%	MFN	260 GBP / 100 kg
0210998510	0%	MFN	14%
TRQ5– Skyr: 165 MT (1 January to 30 June); 164 MT (1 July to 31 December)			
0406105010	0%	MFN	154 GBP / 100 kg

\* Tariff lines also subject to MFN TRQs.

Source: UK authorities.

Table A2.2 United Kingdom - Norway: Tariff rate quotas

Product HS Codes and quantity in metric tonnes	Tariffs under the Agreement		MFN Rates (2021)
	In-quota	Out-quota	
TRQ1– Fish, dried, salted or in brine: 40 MT (1 April – 31 December)			
0305519010, 0305519020, 0305531090	0%	3.9%	12%
TRQ2– Frozen Chilean jack mackerel and other fish: 200 MT			
03035530, 0303559090, 030356, 03035990, 03036990*, 03038200*, 03038955, 03038990	0%	4.5%	14%
0303990085	0%	3%	10%
TRQ3– Frozen meat of fish: 40 MT			
030491, 03049490, 03049521, 03049529, 03049530, 03049540, 03049550, 03049560, 03049590, 030496, 030497, 0304999920, 0304999925, 0304999940, 0304999950, 0304999965, 0304999969, 0304999970, 0304999990	0%	MFN	6%
TRQ4– Fresh herring (Clupea harengus, Clupea pallasii): 40 MT (1 July – 31 January)			
0302990055	0%	MFN	10%
03024100	0%	MFN	14% (01/07 – 31/01), 0 (01/02 – 30/06)
TRQ5– Frozen fillets of cod, rays and skates: 4,000 MT			
03048890	0%	0.9%	14%
03047190	0%	0.9%	6%
TRQ6– Smoked herring, halibut, trout, eels, mackerel and tilapia: 40 MT			
0305710010	0%	3.9%	12%
030542	0%	MFN	10%
030543, 030544, 030549	0%	4.2%	14%
TRQ7– Other fish, salted but not dried: 40 MT			
030564, 0305698020, 0305698030, 0305698040, 0305698050, 0305698061, 0305698064, 0305698065, 0305698067, 0305698090, 0305710090	0%	3.9%	12%
TRQ8– Frozen shrimps and prawns, frozen Norway lobsters: 40 MT			
030615, 03051699*, 03061793	0%	3.9%	12%
TRQ9– Live, fresh shrimps and prawns for processing, fresh and chilled Norway lobsters: 40 MT			
030634, 0306359012*, 0306359014*, 0306359020*, 0306359092*, 0306359093*, 0306359096*, 0306361011, 0306361091, 030694, 0306952021, 0306952029, 0306953021, 0306953029	0%	3.9%	12%
TRQ10– Shrimps and prawns: 1,560 MT			
1605211020, 1605211040, 1605211050, 1605211091, 1605219020*, 1605219040*, 1605219057*, 1605219060*, 1605219091*, 1605290020, 1605290040, 1605290045, 1605290091	0%	7.5%	20%
TRQ11– Frozen mackerel "Scomber scombrus": 606 MT			
03035410	0%	MFN	20% (01/07-31/01), 0 (01/02 – 30/06)
TRQ12– Frozen herrings: 800 MT			
03035100	0%	MFN	14% (01/07 – 31/01), 0 (01/02 – 30/06)
0303990075	0%	MFN	10%
TRQ13– Frozen fillets of herrings: 610 MT			
0304992310, 0304992320, 0304992330	0%	3%	14% (01/07 – 31/01), 0 (01/02 – 30/06)
03048600	0%	3%	14%
TRQ14– Herring in brine: 200 MT			
1604129111, 1604129191, 1604129915	0%	MFN	20%
030561	0%	MFN	12%
TRQ15– Frozen flaps of saltwater fish: 40 MT			
0304999911	0%	MFN	6%
TRQ16– Cheese: 513 MT			
04063031	0%	MFN	116 GBP/100 kg
04064010, 04064050, 04064090	0%	MFN	117 GBP/100 kg
04063010, 04063039	0%	MFN	121 GBP/100 kg
04069023, 04069025, 04069029, 04069032, 04069035, 04069037, 04069039, 04069050, 04069073, 04069074, 04069075, 04069076,	0%	MFN	126 GBP/100 kg

Product HS Codes and quantity in metric tonnes	Tariffs under the Agreement		MFN Rates (2021)
	In-quota	Out-quota	
04069078, 04069079, 04069081, 04069082, 04069084, 04069085, 04069086, 04069089, 04069092			
04069001, 04069021	0%	MFN	139 GBP/100 kg
04069013, 04069015, 04069017, 04069018	0%	MFN	143 GBP/100 kg
04061030, 04061050, 04069093	0%	MFN	154 GBP/100 kg
04062000, 04069061, 04069063, 04069069	0%	MFN	157 GBP/100 kg
04063090	0%	MFN	179 GBP/100 kg
04061080, 04069099	0%	MFN	185 GBP/100 kg
<b>TRQ17– Cut flowers: 50 MT</b>			
0603.19.70	0%	MFN	8%
<b>TRQ18– Whey and modified whey: 40 MT</b>			
04041012, 04041056	0%	MFN	84 GBP/100 kg
04041002	0%	MFN	5.80 GBP/100 kg
04041026, 04041072	0%	MFN	14 GBP/100 kg
04041006, 04041016, 04041054, 04041062	0%	MFN	139 GBP/100 kg
04041004, 04041014, 04041052, 04041058	0%	MFN	113 GBP/100 kg
04041032, 04041038, 04041076, 04041084	0%	MFN	1.30 GBP/kg/lactic matter + 18 GBP/100 kg
04041028, 04041036, 04041074, 04041082	0%	MFN	1.10 GBP/kg/lactic matter + 18 GBP/100 kg
04041034, 04041078	0%	MFN	0.80 GBP/kg/lactic matter + 18 GBP/100 kg
<b>TRQ19– Whey protein: 40 MT</b>			
3502.20.99	0%	MFN	13 GBP/100 kg
3502.20.91	0%	MFN	103 GBP/100 kg

\* The out of quota rates are to be eliminated under the Agreement following which the TRQ will no longer apply.

Source: Annex V of the Agreement and UK authorities.

**Table A2.3 Iceland - United Kingdom: Tariff rate quotas**

Product HS Codes and quantity in metric tonnes	Tariffs under the Agreement		MFN Rates (2022)
	In-quota	Out-quota	
TRQ1- Cheese: 19 MT or TRQ 2- Cheese: 11 MT (PDO and PGI) *			
04061011, 04061019, 04061090	0%	MFN	30% + 430 ISK/kg
04062000, 04063000	0%	MFN	30% + 635 ISK/kg
04064000, 04069000	0%	MFN	30% + 739 ISK/kg
TRQ3- Processed meat products: 18.3 MT			
16021001, 16021009, 16029011, 16029021	0%	MFN	30% + 883 ISK/kg
16022011	0%	MFN	30% + 440 ISK/kg
16022012	0%	MFN	30% + 264 ISK/kg
16022019	0%	MFN	30% + 88 ISK/kg
16022021	0%	MFN	30% + 260 ISK/kg
16022022	0%	MFN	30% + 156 ISK/kg
16022029	0%	MFN	30% + 52 ISK/kg
16023101, 16023201, 16023901, 16024101	0%	MFN	30% + 1144 ISK/kg
16023102, 16023202, 16023902, 16024102	0%	MFN	30% + 686 ISK/kg
16023109, 16023209, 16023909, 16024109	0%	MFN	30% + 229 ISK/kg
16024201	0%	MFN	30% + 823 ISK/kg
16024202	0%	MFN	20% + 494 ISK/kg
16024209	0%	MFN	30% + 165 ISK/kg
16024901	0%	MFN	30% + 1022 ISK/kg
16024902	0%	MFN	30% + 613 ISK/kg
16024909	0%	MFN	30% + 204 ISK/kg
16025001	0%	MFN	30% + 1014 ISK/kg
16025002	0%	MFN	30% + 608 ISK/kg

Product HS Codes and quantity in metric tonnes	Tariffs under the Agreement		MFN Rates (2022)
	In-quota	Out-quota	
16025009	0%	MFN	30% + 203 ISK/kg
16029012, 16029022	0%	MFN	30% + 530 ISK/kg
16029019, 16029029	0%	MFN	30% + 177 ISK/kg

\* Applicable for originating goods with protected designation of origin (PDO) and/or protected by geographical indications (PGI).

Source: Annex II of the Agreement.

**Table A2.4 Norway - United Kingdom: Tariff rate quotas**

Product HS Codes and quantity in metric tonnes	Tariffs under the Agreement		MFN Rates (2022)
	In-quota	Out-quota	
<b>TRQ1- Domestic swine: 100 MT</b>			
02031101, 02032101	0%	MFN	24.64%
<b>TRQ 2- Bellies of swine: 50 MT (1-31 December)</b>			
02031904	0%	MFN	64.96%
<b>TRQ3- Livers of swine: 60 MT</b>			
02064100	0%	MFN	12.53%
<b>TRQ4- Meat of the species Gallus domesticus and turkey: 158 MT</b>			
02071100, 02072400	0%	MFN	48.4%
02071200	0%	MFN	25.71%
02072500	0%	MFN	27.45%
<b>TRQ5- Hams, shoulders and cuts thereof: 100 MT</b>			
02101101, 02101109	0%	MFN	60.32%
02101900	0%	MFN	121.12%
<b>TRQ6- Cheese and curd: 299 MT</b>			
04061001, 04061009	0%	MFN	24.68%
04062000	0%	MFN	28.24%
04063000	0%	MFN	28.04%
04064001, 04064005, 04064007, 04069030, 04069082, 04069084, 04069089, 04069092	0%	MFN	27.15%
04069097, 04069098	0%	MFN	2.77%
<b>TRQ7- Chicken eggs: 48 MT</b>			
04071100	0%	MFN	2.72%
04072100, 04079000	0%	MFN	12.59%
<b>TRQ8- Green indoor plants: 1.4 million NOK (1 May to 14 December)</b>			
06029031	0%	72%	75%
<b>TRQ9- Other live plants (including their roots), cuttings and slips; mushroom spawn, and other pot plants or bedding plants in flower: 2.0 million NOK</b>			
06029043	0%	72%	75%
06029044	0%	30%	75%
<b>TRQ10- New potatoes: 1,000 MT (1 April to 14 May)</b>			
07019022	0%	MFN	1.12%
<b>TRQ11- Iceberg lettuce (for use in processing industry): 220 MT</b>			
07051112, 07051119 (1 March to 31 May)	0%	14.7%	16.31%
07051122 (1 June to 30 November)	0%	9.9%	10.95%
<b>TRQ12- Dried potatoes: 100 MT</b>			
07129011	0%	MFN	12.38%
<b>TRQ13- Apples: 400 MT [1 May to 31 July]</b>			
08081011	0%	MFN	4.83%
<b>TRQ14- Strawberries: 60 MT</b>			
08101023 (9 June to 30 June)	0%	6.91%	7.21%
08101024 (1 July to 9 September)	0%	6.01%	7.21%
<b>TRQ15- Frozen strawberries: 440 MT</b>			
08111000	0%	MFN	8.59%
<b>TRQ16- Frozen raspberries: 190 MT</b>			
08112019, 08112091	0%	MFN	8.59%
<b>TRQ17- Pasta production: 1,000 MT</b>			
10011900	0%	MFN	2.13%

Product HS Codes and quantity in metric tonnes	Tariffs under the Agreement		MFN Rates (2022)
	In-quota	Out-quota	
<b>TRQ18- Hybrid autumn rye, for sowing purpose: 200 MT</b>			
10021000	0%	MFN	2.13%
<b>TRQ19- Maize (corn) for feed purpose: 3,000 MT</b>			
10059010	0%	MFN	1.78%
<b>TRQ20- Maize (corn) groats, meal and pellets for feed purpose: 2,000 MT</b>			
11031310	0%	MFN	2.47%
<b>TRQ21- Kentucky blue grass seeds for sowing, lawn purpose: 40 MT</b>			
12092400	0%	28.9%	29.06%
<b>TRQ22- Hay: 7,000 MT</b>			
12149091	0%	MFN	1.39%
<b>TRQ23- Sausages: 120 MT</b>			
1601	0%	MFN	84.31%
<b>TRQ24- "Bacon crisp": 40 MT</b>			
16024910	0%	MFN	25.62%
<b>TRQ25- Potatoes, semi-manufactures for the production of snacks: 650 MT</b>			
20052091	0%	MFN	26.4%
<b>TRQ26- Apple juice (for processing industry): 100 MT</b>			
20097100, 20097900	0%	MFN	27.2%

Source: Annex III of the Agreement.