

Brussels, 28.8.2025 COM(2025) 471 final

2025/0261 (COD)

## Proposal for a

### REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

on the adjustment of customs duties on the import of certain goods originating in the United States of America and opening of tariff quotas for imports of certain goods originating in the United States of America

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#### EXPLANATORY MEMORANDUM

#### 1. CONTEXT OF THE PROPOSAL

### Reasons for and objectives of the proposal

On 27 July 2025 the European Union and the United States reached a political agreement as regards their trade relationship and on 21 August 2025 they issued a Joint Statement which announced the European Union-United States Framework on an Agreement on Reciprocal, Fair, and Balanced Trade ("Joint Statement"). As a result, the United States committed to modify certain tariffs applicable to Union imports in line with that political agreement, reducing the applicable rate to an all-inclusive tariff ceiling of 15 %. The United States Executive Order (14326) of 31 July 2025 implements this commitment from 7 August 2025. From 1 September 2025, the United States will also apply only the Most Favoured Nation (MFN) tariff to certain Union products such as unavailable natural resources (including cork), all aircraft and aircraft parts, generic pharmaceuticals and their ingredients and chemical precursors. The Union and the United States will also consider other sectors and products that are important for their economies and value chains for inclusion in the list of products for which only the MFN tariffs would apply. The Union and the United States intend this Joint Statement to be a first step in a process that can be further expanded over time to cover additional areas and continue to improve market access and increase their trade and investment relationship.

As part of the political agreement, and as laid down in the Joint Statement of 21 August 2025, the Union expressed the intention to eliminate tariffs on all industrial goods originating in the United States and to provide preferential market access for certain seafood and agricultural goods.

To advance the implementation of the Union's political commitments, the objective of this proposal is to provide for the non-application of customs duties on all industrial goods originating in the United States and provide the preferential market access treatment for certain seafood and agricultural goods originating in the United States.

#### • Consistency with existing policy provisions in the policy area

The proposed Regulation would create additional opportunities for Union and United States operators by the non-application or reduction of customs duties and would avoid deterioration of trade relations with the United States. It is consistent with the Treaty on European Union (TEU), which stipulates that the Union should encourage the integration of all countries into the world economy, including through the progressive abolition of restrictions on international trade<sup>1</sup>.

### • Consistency with other Union policies

The proposal is consistent with other Union policies.

## 2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

#### Legal basis

Article 207 of the Treaty on the Functioning of the European Union (TFEU).

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<sup>1</sup> Article 21(2)(e) TEU.

### • Subsidiarity (for non-exclusive competence)

According to Article 5(3) of the TEU, the subsidiarity principle does not apply in areas of exclusive Union competence. The customs union and the common commercial policy is listed among the areas of exclusive competence of the Union in Article 3 of the TFEU. This policy includes the negotiation of trade agreements and the adoption of trade policy measures including tariff reductions pursuant to, inter alia, Article 207 TFEU.

#### Proportionality

The Commission proposal is in line with the principle of proportionality, and necessary in light of the objective to avoid deterioration of trade relations with the United States.

#### Choice of the instrument

Regulation of the European Parliament and of the Council.

# 3. RESULTS OF EX-POST EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

#### • Ex-post evaluations/fitness checks of existing legislation

Not applicable

#### Stakeholder consultations

Not applicable

### Collection and use of expertise

Not applicable

### Impact assessment

In light of the political commitment between Commission President von der Leyen and President Trump of 27 July 2025 and the Joint Statement of 21 August 2025, as well as the need to move ahead quickly with the implementation of the political agreement, the formal impact assessment process has been waived.

The prompt implementation of Union commitments on market access, as a result of the political agreement and Joint Statement, will be beneficial to Union importers and companies as well as consumers. The Union's swift implementation as part of the political agreement with the United States is imperative to stabilise the trade relationship and solidify the commitments made by both the Union and the United States, ensuring that the Union operators will retain a competitive position on the United States market.

The Union commitments pursuant to the Joint Statement include granting a preferential tariff reduction for certain products originating in the United States. This consists of a non-application of customs duties on imports of certain goods originating in the United States. Further to the already duty-free treatment of certain industrial goods, covering 66% of total industrial goods originating in the United States in 2024, pursuant to this Regulation customs duties will be suspended for the remaining industrial goods, representing 34% of industrial goods imports in 2024. For seafood and agricultural goods, preferential market access is proposed to be provided to non-sensitive agricultural products only, where there is a Union interest to facilitate imports. This is done through a partial liberalisation for certain agricultural goods and through tariff quotas.

With regard to the Regulation's digital implications, the proposal concerns the adjustment of customs duties on the import of certain goods originating in the United States and opening tariff quotas of the Union for certain goods originating in the United States. While the proposal relies on digital means for the implementation of the introduced procedures, it does not introduce any specific binding requirements mandating their use. The proposed procedures entirely rely on the technical and digital systems already in place and the proposal does not imply any modification with respect to these systems. On this basis, this policy initiative is assessed as having no requirement of digital relevance. The 'digital by default' principle is taken into account to the extent possible, namely by the recognition of existing digital means, as valid for the purposes of this proposal.'

#### Regulatory fitness and simplification

Not applicable

## • Fundamental rights

The proposed regulation is consistent with the Treaties and the Charter of Fundamental Rights of the European Union because the proposed regulation would not limit the exercise of any fundamental right, such as the freedom of professional occupation, given that import duties would only be reduced, not increased. Where the proposed regulation reduces import duties on certain products, but not others, or opens tariff quotas, the choice is made under a proper legal basis. Where the proposed regulation would grant implementing powers to the Commission to suspend the reduction of import duties or the tariff quotas, this suspension would only reinstate the legal situation existing before the adoption of the proposed regulation.

#### 4. **BUDGETARY IMPLICATIONS**

The continued liberalisation of industrial tariffs, as well as for non-sensitive agricultural and seafood products, will have a limited negative impact on the budget of the Union in the form of forgone customs duties due to tariff liberalisation for the products covered by the tariff lines in annex to this proposed regulation.

Taking the year 2024 as a reference, the overall estimated impact arising from duties foregone from suspended tariffs on goods originating in the United States on the Union budget is EUR 3.6 billion<sup>2</sup>. Overall, there are three categories of goods: Agricultural products, seafood products, and industrial products. For agricultural products, the overall estimated loss of customs revenue is EUR 230 million, stemming from both liberalisations and Tariff-Rate Quota systems. Thus, the loss for the Union budget is estimated to be EUR 172.5 million. For seafood products from the United States, the total estimated loss of revenues from duties foregone amounts to EUR 63 million, meaning that the estimated loss to the Union budget amounts to roughly EUR 47 million. For industrial goods from the United States, the estimated revenue from foregone duties would amount to EUR 4.6 billion, implying a loss to the Union budget of EUR 3.4 billion.

The value of duties foregone was calculated by multiplying imports from the US currently subject to tariffs with the trade-weighted average duty rate. There is a distinction between total duties foregone and the loss of revenue to the Union budget, given that Member States are entitled to keep 25% of the collected duties as compensation for the collection costs.

#### 5. OTHER ELEMENTS

## • Implementation plans and monitoring, evaluation and reporting arrangements

Not applicable

## • Explanatory documents (for directives)

Not applicable

### Detailed explanation of the specific provisions of the proposal

Article 1 provides for the adjustment of customs duties for goods listed in Annexes I to II to this Regulation that are imported into the Union and that originate in the United States.

Article 1 also provides for the introduction of partial liberalisation system for certain goods listed in Annexes II to the proposed Regulation that are imported into the Union and that originate in the United States.

Article 2 provides for the opening of tariff quotas for imports of goods listed in Annex III to the proposed Regulation that are imported into the Union and that originate in the United States. It outlines the tariff quota system as indicated in Annex III, which provides the specific quota duty rates, quota volumes for those goods and the management of those quotas.

Article 3 provides for the suspension, in whole or in part, of the adjustment of customs duties referred to in Article 1 and the tariff quotas referred to in Article 2 under the circumstances outlined in Article 3. It specifies that a suspension is subject to the adoption of an implementing act by the Commission in accordance with relevant procedures.

Article 4 provides the Committee procedure to be followed for such suspension of the adjustment of customs duties, the partial liberalisation and the tariff quotas.

Article 5 provides for the rules applicable to determine the origin of a good.

Article 6 provides details on the entry into force of the proposed Regulation.

#### Proposal for a

#### REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

on the adjustment of customs duties on the import of certain goods originating in the United States of America and opening of tariff quotas for imports of certain goods originating in the United States of America

#### THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(2) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with the ordinary legislative procedure,

#### Whereas:

- (1) The Union and the United States of America (the 'United States') have the largest and deepest bilateral trade and investment relationship in the world and have highly integrated economies. The total two-way trade between them was worth more than EUR 1.6 trillion in 2024. This deep and comprehensive partnership is underpinned by significant mutual investment in each other's markets worth around EUR 5.3 trillion.
- (2) On 21 August 2025 the Union and the United States issued a Joint Statement on a European Union United States Framework Agreement on Reciprocal, Fair, and Balanced Trade (the 'Joint Statement')¹. In the Joint Statement, the United States committed to modify certain tariffs applicable to Union imports in line with that political agreement, reducing the applicable rate to an all-inclusive tariff ceiling of 15 %. The United States Executive Order (14326) of 31 July 2025 reflects that commitment from 7 August 2025. From 1 September 2025, the United States will also apply only the Most Favoured Nation (MFN) tariff to certain Union products such as unavailable natural resources (including cork), all aircraft and aircraft parts, generic pharmaceuticals and their ingredients and chemical precursors. The Union and the United States committed to consider other sectors and products that are important for their economies and value chains for inclusion in the list of products for which only the MFN tariffs would apply.
- (3) The Union and the United States intend the Joint Statement to be a first step in a process that can be further expanded over time to cover additional areas and continue to improve market access and increase their trade and investment relationship.
- (4) The Union has committed to eliminate tariffs on all United States industrial goods and to provide preferential market access for a wide range of United States seafood and

Joint Statement on a United States-European Union framework on an agreement on reciprocal, fair and balanced trade - European Commission, link: <a href="https://policy.trade.ec.europa.eu/news/joint-statement-united-states-european-union-framework-agreement-reciprocal-fair-and-balanced-trade-2025-08-21\_en">https://policy.trade.ec.europa.eu/news/joint-statement-united-states-european-union-framework-agreement-reciprocal-fair-and-balanced-trade-2025-08-21\_en</a>

- agricultural goods, including tree nuts, dairy products, fresh and processed fruits and vegetables, processed foods, planting seeds, soybean oil, and pork and bison meat. The Union and the United States have committed to negotiate rules of origin that would apply to these trade benefits.
- (5) Accordingly, the Union should adjust the customs duties on imports of certain goods and open tariff quotas for imports of certain goods originating in the United States, adopting preferential tariff measures as referred to in Article 56 of Regulation (EU) No 952/2013 of the European Parliament and of the Council<sup>2</sup>.
- (6) The adjusted customs duties and the tariff quotas should apply for as long as the United States is effectively implementing the Joint Statement.
- (7) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission to suspend the application of this Regulation in specific circumstances. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and the Council<sup>3</sup>.
- (8) The origin of a good should be determined in accordance with the applicable Union legislation, notably, Article 59 of Regulation (EU) No 952/2013, until rules on preferential origin as referred to in Article 64(2) and (3) of that Regulation have been adopted to implement the outcome of the negotiations on rules of origin referred to in the Joint Statement.
- (9) In view of the importance of avoiding disruption of the trade and investment relationship between the Union and the United States, this Regulation should enter into force on the day following that of its publication,

#### HAVE ADOPTED THIS REGULATION:

#### Article 1

## Adjustment of customs duties

- 1. The applicable customs duties of the Common Customs Tariff on imports into the Union of the goods classified under the Combined Nomenclature (CN) codes listed in Annex I and originating in the United States shall be 0 %.
- 2. The ad valorem component of the Common Customs Tariff shall not be applied on imports into the Union of the goods classified under the CN codes listed in Annex II and originating in the United States. The specific duty on originating goods applied in a situation where the import price falls below the entry price shall be maintained.

#### Article 2

## Opening of tariff quotas

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13 ELI: http://data.europa.eu/eli/reg/2011/182/oj).

- 1. Tariff quotas of the Union ('quotas') shall be opened for imports into the Union of the goods classified under the CN codes listed in Annex III and originating in the United States.
- 2. Within the quotas referred to in paragraph 1 of this Article, the preferential duties referred to in Article 56(2), point (e), of Regulation (EU) No 952/2013 shall be the duty rates set out in the column 'in-quota rate' and up to the aggregate quota volumes indicated in Annex III to this Regulation. Aggregate quota volumes for each quota shall run for twelve-months periods starting on the date of entry into force of this Regulation.
- 3. The import volume quotas set out in Annex III to this Regulation shall be managed by the Commission and the Member States in accordance with the management system for tariff quotas provided for in Articles 49 to 54 of Commission Implementing Regulation (EU) 2015/2447<sup>4</sup>.

#### Article 3

#### **Suspension**

- 1. The Commission may adopt an implementing act suspending in whole or in part the application of Article 1 or Article 2 in the following circumstances:
  - (a) where the United States fails to implement the Joint Statement or otherwise undermines the objectives pursued by the Joint Statement, or undermines access of Union economic operators to the United States market, or otherwise disrupts the trade and investment relationship between the Union and the United States;
  - (b) where there are sufficient indications that the United States will act in the manner referred to in point (a) in the future;
  - (c) where the adjustment of the customs duties referred to in Article 1, or the opening of tariff quotas referred to in Article 2, results in the importation of a good originating in the United States in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to cause or threaten to cause serious injury to the domestic industry of the Union;
  - (d) where a change of objective circumstances has occurred with regard to those existing at the time the Joint Statement was issued.

That implementing act shall be adopted in accordance with the examination procedure referred to in Article 4(2).

2. The implementing act referred to in paragraph 1 shall apply for as long as the circumstances referred to in paragraph 1 persist.

#### Article 4

## **Committee procedure**

Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

- 1. The Commission shall be assisted by the Trade Barriers Committee established by Article 7 of Regulation (EU) No 2015/1843 of the European Parliament and of the Council<sup>5</sup>.
- 2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

#### Article 5

### Rules of origin

For the purposes of this Regulation, the origin of a good shall be determined in accordance with Article 59 of Regulation (EU) No 952/2013, until rules on preferential origin as referred to in Article 64(2) and (3) of that Regulation have been adopted.

#### Article 6

### **Entry into force**

This Regulation shall enter into force on the day following that of its publication in the Official Journal of the European Union.

This Regulation shall be binding in its entirety and directly applicable in all Member States. Done at Brussels,

For the European Parliament The President For the Council The President

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Regulation (EU) 2015/1843 of the European Parliament and of the Council of 6 October 2015 laying down Union procedures in the field of the common commercial policy in order to ensure the exercise of the Union's rights under international trade rules, in particular those established under the auspices of the World Trade Organization (codification) (OJ L 272, ELI: http://data.europa.eu/eli/reg/2015/1843/oj).

## **LEGISLATIVE AND FINANCIAL STATEMENT**

1.	FRAMEWORK OF THE PROPOSAL/INITIATIVE
1.1.	Title of the proposal/initiative
1.2.	Policy area(s) concerned
1.3.	Objective(s)
1.3.1.	General objective(s)
1.3.2.	Specific objective(s)
1.3.3.	Expected result(s) and impact
1.3.4.	Indicators of performance
1.4.	The proposal/initiative relates to:
1.5.	Grounds for the proposal/initiative
1.5.1.	Requirement(s) to be met in the short or long term including a detailed timeline for roll-out of the implementation of the initiative
1.5.2.	Added value of EU involvement (it may result from different factors, e.g. coordination gains, legal certainty, greater effectiveness or complementarities). For the purposes of this section 'added value of EU involvement' is the value resulting from EU action, that is additional to the value that would have been otherwise created by Member States alone.
1.5.3.	Lessons learned from similar experiences in the past
1.5.4.	Compatibility with the multiannual financial framework and possible synergies with other appropriate instruments
1.5.5.	Assessment of the different available financing options, including scope for redeployment
1.6.	Duration of the proposal/initiative and of its financial impact
1.7.	Method(s) of budget implementation planned
2.	MANAGEMENT MEASURES
2.1.	Monitoring and reporting rules
2.2.	Management and control system(s)
2.2.1.	Justification of the budget implementation method(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed
2.2.2.	Information concerning the risks identified and the internal control system(s) set up to mitigate them
2.2.3.	Estimation and justification of the cost-effectiveness of the controls (ratio between the control costs and the value of the related funds managed), and assessment of the expected levels of risk of error (at payment & at closure)
2.3.	Measures to prevent fraud and irregularities
3.	ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE
3.1.	Name of the proposal

3.2.	Budget lines	. 8
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#### 1. FRAMEWORK OF THE PROPOSAL/INITIATIVE

## 1.1. Title of the proposal/initiative

Proposal for a Regulation of the European Parliament and of the Council on the adjustment of customs duties for certain goods originating in the United States of America and opening tariff quotas of the Union for certain goods originating in the United States of America

#### 1.2. Policy area(s) concerned

Trade

#### 1.3. Objective(s)

#### 1.3.1. General objective(s)

Maintain additional opportunities for the Union and United States operators and avoid deterioration of trade relations with the United States by keeping tariffs not applied or reduced.

### 1.3.2. Specific objective(s)

#### Specific objective No

Adjust customs duties and open autonomous tariff quotas for certain goods originating in the United States to implement the Union's commitments as part of the political agreement between the Union and the United States of 31 July 2025 and the Joint Statement of 21 August 2025.

#### 1.3.3. Expected result(s) and impact

Specify the effects which the proposal/initiative should have on the beneficiaries/groups targeted.

The expected result is the non-application of customs duties by suspension of tariffs on all industrial goods originating in the United States and provision of preferential market access for some seafood and agricultural goods. These preferential tariff reductions are part of the Union's implementation of its commitments on market access resulting from the political agreement and Joint Statement of 31 July 2025 and 21 August 2025, respectively. These consist of granting duty-free treatment to the remaining industrial goods not yet subject to duty-free treatment, representing 34% of industrial imports in 2024. For seafood and agricultural goods, preferential market access is proposed to be provided to non-sensitive agricultural products only, where there is a Union interest to facilitate imports, through partial liberalization for certain agricultural imports as well as through TRQs. The Union's swift implementation as part of the political agreement with the United States is expected to stabilise the trade relationship and solidify the commitments made by both the Union and the United States to ensure that Union firms will retain a competitive position on the US market.

## 1.3.4. Indicators of performance

*Specify the indicators for monitoring progress and achievements.* 

N/A as the sole objective is the adjustment of customs duties for certain goods originating in the United States and opening of tariff quotas of the Union for certain goods originating in the United States

## 1.4. The proposal/initiative relates to: **☑** a new action $\square$ a new action following a pilot project / preparatory action<sup>8</sup> $\Box$ the extension of an existing action □ a merger or redirection of one or more actions towards another/a new action 1.5. Grounds for the proposal/initiative 1.5.1. Requirement(s) to be met in the short or long term including a detailed timeline for roll-out of the implementation of the initiative Adoption of proposed Regulation according to Ordinary Legislative Procedure and entry into force of proposed Regulation are to be pursued in the shortest possible timeframe. The Regulation is meant to enter into force on the day following that of its publication in the Official Journal of the European Union. 1.5.2. Added value of EU involvement (it may result from different factors, e.g. coordination gains, legal certainty, greater effectiveness or complementarities). For the purposes of this section 'added value of EU involvement' is the value resulting from EU action, that is additional to the value that would have been otherwise created by Member States alone. According to Article 5(3) of the TEU, the subsidiarity principle does not apply in areas of exclusive Union competence. The customs union and the common commercial policy is listed among the areas of exclusive competence of the Union in Article 3 of the TFEU. This policy includes the negotiation of trade agreements and the adoption of trade policy measures including tariff reductions pursuant to, inter alia, Article 207 TFEU. 1.5.3. Lessons learned from similar experiences in the past Faced with the unprecedented level of unilateral US tariffs affecting around 70% of EU exports to the United States, and ongoing US Section 232 investigations which would affect around 97% of EU export to the United States should tariffs be imposed, the provision of preferential market access commitments is imperative to stabilize the trade relationship with the United States as provided in the political agreement reached on 27 July 2025. In line with its own commitments under the political agreement, the United States already implemented the agreed 15% allinclusive tariff ceiling for most goods subject to US reciprocal tariffs through an Executive Order issued on 31 July effective since 7 August 2025. The implementation of the proposed Regulation will therefore solidify the commitments of the political agreement of 27 July 2025 and take its implementation forward. 1.5.4. Compatibility with the multiannual financial framework and possible synergies with other appropriate instruments

N/A

As referred to in Article 58(2), point (a) or (b) of the Financial Regulation.

1.5.5. Assessment of the different available financing options, including scope for redeployment N/A 1.6. Duration of the proposal/initiative and of its financial impact limited duration □ in effect from [DD/MM]YYYY to [DD/MM]YYYY - □ financial impact from YYYY to YYYY for commitment appropriations and from YYYY to YYYY for payment appropriations. Unlimited duration - Implementation with a start-up period from 2025 to YYYY, followed by full-scale operation. 1.7. Method(s) of budget implementation planned ☐ **Direct management** by the Commission  $-\Box$  by its departments, including by its staff in the Union delegations;  $-\Box$  by the executive agencies ☐ Shared management with the Member States ☐ **Indirect management** by entrusting budget implementation tasks to: 
 — □ third countries or the bodies they have designated
 □ international organisations and their agencies (to be specified) 
 — □ the European Investment Bank and the European Investment Fund
 □ bodies referred to in Articles 70 and 71 of the Financial Regulation □ public law bodies  $-\Box$  bodies governed by private law with a public service mission to the extent that they are provided with adequate financial guarantees - □ bodies governed by the private law of a Member State that are entrusted with the implementation of a public-private partnership and that are provided with adequate financial guarantees - □ bodies or persons entrusted with the implementation of specific actions in the common foreign and security policy pursuant to Title V of the Treaty on European Union, and identified in the relevant basic act - □ bodies established in a Member State, governed by the private law of a Member State or Union law and eligible to be entrusted, in accordance with sector-specific rules, with the implementation of Union funds or budgetary guarantees, to the extent that such bodies are controlled by public law bodies or by bodies governed by private law with a public service mission, and are provided with adequate financial guarantees in the form of joint and several liability by the controlling bodies or equivalent financial guarantees and which may be, for each action, limited to the maximum amount of the Union support.

Comments

N/A

#### 2. MANAGEMENT MEASURES

### 2.1. Monitoring and reporting rules

N/A as this is an adjustment of customs duties for certain goods originating in the United States and opening of tariff quotas of the Union for certain goods originating in the United States

## 2.2. Management and control system(s)

2.2.1. Justification of the budget implementation method(s), the funding implementation mechanism(s), the payment modalities and the control strategy proposed

N/A as this is an adjustment of customs duties for certain goods originating in the United States and opening of tariff quotas of the Union for certain goods originating in the United States

2.2.2. Information concerning the risks identified and the internal control system(s) set up to mitigate them

N/A as this is an adjustment of customs duties for certain goods originating in the United States and opening of tariff quotas of the Union for certain goods originating in the United States

2.2.3. Estimation and justification of the cost-effectiveness of the controls (ratio between the control costs and the value of the related funds managed), and assessment of the expected levels of risk of error (at payment & at closure)

N/A as this is an adjustment of customs duties for certain goods originating in the United States and opening of tariff quotas of the Union for certain goods originating in the United States

#### 2.3. Measures to prevent fraud and irregularities

N/A as this is an adjustment of customs duties for certain goods originating in the United States and opening of tariff quotas of the Union for certain goods originating in the United States

#### 3. ESTIMATED FINANCIAL IMPACT OF THE PROPOSAL/INITIATIVE

#### 3.1. Name of the proposal

Proposal for a Regulation of the European Parliament and of the Council on the adjustment of customs duties for certain goods originating in the United States of America and opening tariff quotas of the Union for certain goods originating in the United States of America

### 3.2. Budget lines

Revenue line (Chapter/Article/Item):

Amount budgeted for the year concerned: EUR 21 082 004 566

(only in case of assigned revenues):

The revenues will be assigned to the following expenditure line (Chapter/Article/Item):

## 3.3. Financial impact

	Proposal has no financial implications
☑ impa	Proposal has no financial impact on expenditure but has a financial act on revenue
	Proposal has a financial impact on assigned revenue

The effect is as follows:

Revenue line	Impact on revenue <sup>9</sup>	XX months period starting dd/mm/yyyy (if applicable)	Year N
Chapter 12, Article 120–Customs duties and other duties referred to in point (a) of Article 2(1) of Decision 2014/335/EU, Euratom		4 months period starting 01/09/2025	2025

Situation following action

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In the case of traditional own resources (customs duties, sugar levies), the amounts indicated must be net amounts, i.e. gross amounts after deduction of 20 % for collection costs.

Revenue line	2026	2027	2028	2029	2030
Chapter 12, Article 120	-3.9 billion EUR	-3.9 billion EUR	-3.9 billion EUR	-3.9 billion EUR	-3.9 billion EUR

(Only in case of assigned revenues, under the condition that the budget line is already known):

Expenditure line <sup>10</sup>	Year N	Year N+1
Chapter/Article/Item		
Chapter/Article/Item		

Expenditure line	[N+2]	[N+3]	[N+4]	[N+5]
Chapter/Article/I tem				
Chapter/Article/I tem				

### 4. OTHER REMARKS

The value of duties foregone was calculated by multiplying imports from the US currently subject to tariffs with the trade-weighted average duty rate. There is a distinction between total duties foregone and the loss of revenue to the Union budget, given that Member States are entitled to keep 25% for the collected duties as compensation for the administrative burden.

To be used only if necessary.



Brussels, 28.8.2025 COM(2025) 471 final

ANNEXES 1 to 3

#### **ANNEXES**

to the

Proposal for a Regulation of the European Parliament and of the Council

on the adjustment of customs duties on the import of certain goods originating in the United States of America and opening of tariff quotas for imports of certain goods originating in the United States of America

### **ANNEX I**

### List of goods referred to in Article 1(1)

Notwithstanding the rules for the interpretation of the Combined Nomenclature ('CN'), the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where 'ex' CN codes are indicated, the tariff preferences are to be determined by the CN code and the description, together.

CN 2025 code <sup>1</sup>	Description
0701 90 50	Fresh or chilled new potatoes from 1 January to 30 June
0701 90 90	Potatoes, fresh or chilled (excluding new potatoes from 1 January to 30 June, seed potatoes and potatoes for manufacture of starch)
0703 10 19	Onions, fresh or chilled (excluding sets)
0708 20 00	Fresh or chilled beans "Vigna spp., Phaseolus spp.", shelled or unshelled
0709 20 00	Fresh or chilled asparagus
0709 60 10	Fresh or chilled sweet peppers
0710 80 69	Frozen mushrooms, uncooked or cooked by steaming or by boiling in
	water (excluding of the genus Agaricus)
0710 80 95	Other vegetables, whether or not cooked by boiling in water or by steaming, frozen – other
0712 20 00	Dried onions, whole, cut, sliced, broken or in powder, but not further prepared
0712 90 90	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared - Other
0714 20 10	Sweet potatoes, fresh, whole, intended for human consumption
0805 10 80	Fresh or dried oranges (excluding fresh sweet oranges)
0805 40 00	Fresh or dried grapefruit and pomelos
0805 50 90	Fresh or dried limes "citrus aurantifolia, citrus latifolia"
0805 90 00	Fresh or dried citrus fruit - Other
0806 20 30	Dried sultanas
0806 20 90	Dried grapes (excluding currants and sultanas)
0808 10 10	Fresh cider apples, in bulk, from 16 September to 15 December
0808 30 10	Fresh perry pears, in bulk, from 1 August to 31 December
0810 20 10	Fresh raspberries
0810 40 30	Fresh fruit of species Vaccinium myrtillus
0810 40 50	Fresh fruit of species Vaccinium macrocarpum and Vaccinium
	corymbosum
0810 40 90	Fresh fruits of genus vaccinium (excluding of species Vaccinium vitis-

The nomenclature codes are taken from the Combined Nomenclature as defined in Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff which are valid at the time of publication of this Regulation and mutatis mutandis as amended by subsequent legislation.

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	idaea, myrtillus, macrocarpum and corymbosum)
0811 90 19	Frozen fruit and nuts, edible, uncooked or cooked by steaming or
	boiling in water, containing added sugar or other sweetening matter,
	with a sugar content of > 13% by weight - other
0811 90 50	Fruit of species Vaccinium myrtillus, uncooked or cooked by steaming
	or boiling in water, frozen, unsweetened
0811 90 95	Frozen fruit and nuts, edible, uncooked or cooked by steaming or
	boiling in water, not containing added sugar or other sweetening
0012 10 00	matter – other
0813 10 00	Dried apricots
0813 20 00	Dried prunes
0813 40 95	Dried fruit – other
0813 50 19	Mixtures of dried apricots, apples, peaches, including prunus persica nectarina and nectarines, pears, papaws "papayas" or other edible and dried fruit, containing prunes
1007 10 10	Hybrid grain sorghum, for sowing
1007 90 00	Grain sorghum (excluding for sowing)
1008 21 00	Millet seed for sowing (excluding grain sorghum)
1102 90 10	Barley flour
1209 10 00	Sugar beet seed, for sowing
1209 21 00	Alfalfa seed for sowing
1209 23 80	Fescue seed, for sowing (excluding meadow fescue "Festuca pratensis
1209 23 80	Huds" seed and red fescue "Festuca rubra L." seed)
1209 29 50	Lupine seed for sowing
1209 29 60	Fodder beet seed "Beta vulgaris var. alba", for sowing
1209 29 80	Seeds of forage plants, for sowing - other
1209 30 00	Seeds of herbaceous plants cultivated mainly for flowers, for sowing
1209 91 30	Salad beet seed or beetroot seed "Beta vulgaris var. conditiva", for sowing
1209 91 80	Vegetable seeds for sowing (excluding salad beet or beetroot "Beta vulgaris var. conditiva")
1209 99 91	Seeds of non-herbaceous plants cultivated mainly for flowers, for sowing
1209 99 99	Seeds, fruit and spores, for sowing - other
1512 11 10	Crude sunflower-seed or safflower oil, for technical or industrial uses
	(excluding for manufacture of foodstuffs)
1515 90 99	Solid fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified, in immediate packings of > 1 kg, or liquid, not else specified. (excluding for technical or industrial uses and crude fats and oils)
1517 90 99	Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils, containing <= 10% milkfats (excluding fixed vegetable oils, fluid, mixed, edible mixtures or preparations for mould-release preparations, and solid margarine)
2001 10 00	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid
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2001 90 20	Fruit of genus capsicum, prepared or preserved by vinegar or acetic acid (excluding sweet peppers and pimentos)
2004 10	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen
2005 20 10	Potatoes in the form of flour, meal or flakes (excluding frozen)
2005 60 00	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excluding frozen)
2005 70 00	Olives, prepared or preserved otherwise than by vinegar or acetic acid (excluding frozen)
2005 99 80	Vegetables, prepared or preserved otherwise than by vinegar or acetic acid, not frozen – other
2007 99	Jams, jellies, marmalades, purées or pastes of fruit, obtained by cooking, whether or not containing added sugar or other sweetening matter
2008 20 90	Pineapples, prepared or preserved, not containing added spirit or added sugar
2008 93	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, lingonberries, Vaccinium vitis-idaea", prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not else specified
2008 99 28	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of > 9% by weight and of an actual alcoholic strength of <= 11,85% mas
2008 99 34	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, with a sugar content of $> 9\%$ by weight and of an actual alcoholic strength of $> 11,85\%$ mas
2008 99 37	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of <= 11,85% mas
2008 99 40	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of > 11,85% mas
2008 99 45	Plums, prepared or preserved, containing no spirit but with added sugar, in immediate packings of a net content of > 1 kg
2008 99 48	Guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content > 1 kg
2008 99 49	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg
2008 99 67	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg
2008 99 99	Fruit and other edible part of plants, prepared or preserved, not containing added spirit or added sugar – other
2009 49 30	Pineapple juice, unfermented, brix value > 20 but <= 67 at 20°c, value of > 30 € per 100 kg, containing added sugar (excluding containing spirit)

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2009 81	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, lingonberry, Vaccinium vitis-idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter (excluding containing spirit)
2009 89 35	Juice of fruit or vegetables, unfermented, not containing added spirit, whether or not containing added sugar or other sweetening matter, brix value > 67 at 20°C, value of <= € 30 per 100 kg (excluding mixtures and juice of citrus fruit, passion fruit, mangoes, mangosteens, papaws "papayas", jackfruit, guavas, tamarinds, cashew apples, lychees, sapodillo plums, carambola or pitahaya, pineapples, tomatoes, grapes, apples, cranberries and pears)
2009 89 38	Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter, brix value > 67 at 20°C, value of > € 30 per 100 kg (excluding containing spirit, mixtures and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes including grape must, apples, cranberries and pears)
2009 89 69	Pear juice, unfermented, brix value <= 67 at 20°C (excluding containing added sugar or containing spirit)
2009 89 73	Juice of guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, brix value <= 67 at 20°C, value of > € 30 per 100 kg net weight, containing added sugar (excluding mixtures or containing spirit)
2009 89 79	Juice of fruit or vegetables, unfermented, brix value <= 67 at 20°C, value of > € 30 per 100 kg, containing added sugar (excluding mixtures or containing spirit and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes including grape must, apples, cranberries, pears and cherries)
2009 89 86	Juice of fruit or vegetables, unfermented, brix value <= 67 at 20°C, value of <= € 30 per 100 kg, containing > 30% added sugar (excluding mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes including grape must, apples, cranberries and pears)
2009 89 89	Juice of fruit or vegetables, unfermented, brix value <= 67 at 20°C, value of <= € 30 per 100 kg, containing <= 30% added sugar (excluding mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws "papayas", tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes including grape must, apples, cranberries and pears)
2009 89 99	Juice of fruit or vegetables, unfermented, brix value <= 67 at 20°C (excluding containing added sugar or containing spirit, mixtures, and juice of citrus fruit, guavas, mangoes, mangosteens, papaws "papayas",

	tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes, including grape must, apples, pears, cherries and cranberries)
25	Salt; sulphur; earths and stone; plastering materials, lime and cement
26	Ores, slag and ash
27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes
28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes
ex 29	Organic chemicals; Except: 2905 43 - Mannitol 2905 44 - D-glucitol (sorbitol):
30	Pharmaceutical products
31	Fertilisers
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks
ex 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; Except:  3302 10 - Mixtures of odoriferous substances and mixtures, including alcoholic solutions, with a basis of one or more of these substances, of a kind used in the food and drink industries; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages
34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg
3507	Enzymes; prepared enzymes not elsewhere specified or included
36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
37	Photographic or cinematographic goods
ex 38	Miscellaneous chemical products; Except: 3809 10 - Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (e.g. dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, with a basis of amylaceous substances; 3824 60 - Sorbitol other than that of subheading 2905 44
39	Plastics and articles thereof
40	Rubber and articles thereof
41	Raw hides and skins (other than furskins) and leather
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42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)
43	Furskins and artificial fur; manufactures thereof
44	Wood and articles of wood; wood charcoal
45	Cork and articles of cork
46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork
47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard
48	Paper and paperboard; articles of paper pulp, of paper or of paperboard
49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans
50	Silk
51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric
52	Cotton
53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn
54	Man-made filaments; strip and the like of man-made textile materials
55	Man-made staple fibres
56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof
57	Carpets and other textile floor coverings
58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery
59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use
60	Knitted or crocheted fabrics
61	Articles of apparel and clothing accessories, knitted or crocheted
62	Articles of apparel and clothing accessories, not knitted or crocheted
63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags
64	Footwear, gaiters and the like; parts of such articles
65	Headgear and parts thereof
66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof
67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair
68	Articles of stone, plaster, cement, asbestos, mica or similar materials
69	Ceramic products
70	Glass and glassware
71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin
72	Iron and steel
73	Articles of iron or steel

74	Copper and articles thereof
75	Nickel and articles thereof
76	Aluminium and articles thereof
78	Lead and articles thereof
79	Zinc and articles thereof
80	Tin and articles thereof
81	Other base metals; cermets; articles thereof
82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal
83	Miscellaneous articles of base metal
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof
85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles
86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic signalling equipment of all kinds
87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof
88	Aircraft, spacecraft, and parts thereof
89	Ships, boats and floating structures
90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof
91	Clocks and watches and parts thereof
92	Musical instruments; parts and accessories of such articles
93	Arms and ammunition; parts and accessories thereof
94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings
95	Toys, games and sports requisites; parts and accessories thereof
96	Miscellaneous manufactured articles
97	Works of art, collectors' pieces and antiques

## **ANNEX II**

## List of goods referred to in Article 1(2)

Notwithstanding the rules for the interpretation of the Combined Nomenclature ('CN'), the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes.

CN 2025 code <sup>2</sup>	Description	Tariff applicable to originating goods of the United States
0702	Tomatoes, fresh or chilled	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem duty component of 8,8% suspended to zero. Specific duty component maintained
0707 00 05	Cucumbers, fresh or chilled	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 12,8% suspended to zero. Specific duty component maintained
0709 91 00	Fresh or chilled globe artichokes	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 10,4% suspended to zero. Specific duty component maintained
0709 93 10	Fresh or chilled courgettes	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 12,8% suspended to zero. Specific duty component maintained
0805 10 22	Fresh navel oranges	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0805 10 24	Fresh white oranges	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0805 10 28	Fresh sweet oranges (excluding navel	Annex 2 of Council Regulation

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	and white oranges)	2658/87 applies as follows: advalorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0805 21 10	Fresh satsumas	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 16% suspended to zero. Specific duty component maintained
0805 21 90	Fresh mandarins including tangerines (excluding clementines and satsumas)	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 16% suspended to zero. Specific duty component maintained
0805 22 00	Fresh clementines including monreales	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 16% suspended to zero. Specific duty component maintained
0805 29 00	Fresh wilkings and similar citrus hybrids	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 16% suspended to zero. Specific duty component maintained
0805 50 10	Fresh lemons "Citrus limon, Citrus limonum"	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 6,4% suspended to zero. Specific duty component maintained
0806 10 10	Fresh table grapes	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0808 10 80	Fresh apples (excluding cider apples, in bulk, from 16 September to 15 December)	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0808 30 90	Fresh pears (excluding perry pears in bulk from 1 August to 31 December)	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0809 29 00	Fresh cherries (excluding sour	Annex 2 of Council Regulation

	cherries)	2658/87 applies as follows: advalorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0809 40 05	Fresh plums	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
2009 61 10	Grape juice, including grape must, unfermented, brix value <= 30 at 20°C, value of > 18 € per 100 kg, whether or not containing added sugar or other sweetening matter	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 22,4% suspended to zero. Specific duty component maintained
2009 69 19	Grape juice, including grape must, unfermented, brix value > 67 at 20°C, value of > 22 € per 100 kg, whether or not containing added sugar or other sweetening matter	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 40% suspended to zero. Specific duty component maintained
2009 69 51	Concentrated grape juice, including grape must, unfermented, brix value > 30 but <= 67 at 20°C, value of > 18 € per 100 kg, whether or not containing added sugar or other sweetening matter	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 22,4% suspended to zero. Specific duty component maintained
2009 69 59	Grape juice, including grape must, unfermented, brix value > 30 but <= 67 at 20°C, value of > 18 € per 100 kg, whether or not containing added sugar or other sweetening matter	Annex 2 of Council Regulation 2658/87 applies as follows: advalorem component of 22,4% suspended to zero. Specific duty component maintained

### **ANNEX III**

### List of goods referred to in Article 2(1)

Notwithstanding the rules for the interpretation of the Combined Nomenclature ('CN'), the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where 'ex' CN codes are indicated, the tariff preferences are to be determined by the CN code and the description, together.

### 1. Tariff quota for pigmeat

Order number	CN 2025 code <sup>3</sup>	Description	In-quota rate	Quota volume
09.9001	0203 22 19	Frozen shoulders and cuts thereof of domestic swine, with bone in		
	0203 29 11	Frozen fore-ends and cuts thereof of domestic swine		
	0203 29 15	Frozen bellies "streaky" and cuts thereof of domestic swine		
	0203 29 55	Frozen boneless meat of domestic swine (excluding bellies and cuts thereof)		
	0203 29 59	Frozen meat of domestic swine, with bone in (excluding. carcases and half- carcases, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)	0%	25 000 t
	0210 11 19	Domestic swine shoulders and cuts thereof, salted or in brine, with bone in		
	0210 11 39	Domestic swine shoulders and cuts thereof, dried or smoked, with bone in		
	0210 11 90	Hams, shoulders and cuts thereof of non- domestic swine, salted, in brine, dried or smoked, with bone in		
	0210 12	Bellies "streaky" and cuts thereof of swine, salted, in brine, dried or smoked		
	0210 19 10	Bacon sides or spencers of domestic swine, salted or in brine		
	0210 19 20	Three-quarter-sides or middles of domestic swine, salted or in brine		

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0210 19 30	Fore-ends and cuts thereof of domestic swine, salted or in brine		
0210 19 50	Meat of domestic swine, salted or in brine (excluding hams, shoulders and cuts thereof, bellies and cuts thereof, bacon sides or spencers, three-quarter sides or middles, and fore-ends, loins and cuts thereof)		
0210 19 60	Domestic swine fore-ends and cuts thereof, dried or smoked		
0210 19 70	Domestic swine loins and cuts thereof, dried or smoked		
0210 19 89	Dried or smoked domestic swine meat, with bone in (excluding hams, shoulders and cuts thereof, bellies and cuts thereof, and fore-ends, loins and cuts thereof)		
0210 19 90	Meat of non-domestic swine, salted, in brine, dried or smoked (excluding hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)		
1602 41 90	Prepared or preserved hams and cuts thereof, of swine (excluding domestic)		
1602 42	Prepared or preserved shoulders and cuts thereof, of swine		
1602 49 13	Prepared or preserved domestic swine collars and parts thereof, including mixtures of collars and shoulders		
1602 49 15	Prepared or preserved mixtures of domestic swine hams, shoulders, loins, collars and parts thereof (excluding mixtures of only loins and hams or only collars and shoulders)		
1602 49 19	Meat or offal, incl. mixtures, of domestic swine, prepared or preserved, containing, by weight, >= 80% of meat or offal of any kind, incl. pork fat and fats of any kind or origin (excluding hams, shoulders, loins, collars and parts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of		

	<= 250 g, preparations of livers and meat extracts)	
1602 49 30	Prepared or preserved meat, offal and mixtures, of domestic swine, containing >= 40% but < 80% meat or offal of any kind and fats of any kind (excluding sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts)	
1602 49 50	Prepared or preserved meat, offal and mixtures of domestic swine containing < 40% meat or offal of any kind and fats of any kind (excluding sausages and similar products, homogenised preparations for put up retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	
1602 49 90	Prepared or preserved meat, offal and mixtures of swine (excluding domestic, hams, shoulders and parts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	

# 2. Tariff quota for bison

Order number	CN 2025 code	Description	In- quota rate	Quota volume
09.9002	ex 0201 10 00	Carcases or half-carcases of bison, fresh or chilled		
	ex 0201 20 20	"Compensated" quarters of bison with bone in, fresh or chilled		
	ex 0201 20 30	Unseparated or separated forequarters of bison, with bone in, fresh or chilled	0%	3 000 t
	ex 0201 20 50	Unseparated or separated hindquarters of bison, with bone in, fresh or chilled		
	ex 0201 20 90	Fresh or chilled bison cuts, with bone in (excluding carcases and half-carcases, "compensated quarters", forequarters and		

	hindquarters)	
ex 0201 30 00	Fresh or chilled bison meat, boneless	
ex 0202 10 00	Carcases or half-carcases of bison, frozen	
ex 0202 20 10	"Compensated" quarters of bison with bone in, frozen	
ex 0202 20 30	Unseparated or separated forequarters of bison, with bone in, frozen	
ex 0202 20 50	Unseparated or separated hindquarters of bison, with bone in, frozen	
ex 0202 20 90	Frozen bison cuts, with bone in (excluding carcases and half-carcases, "compensated quarters", forequarters and hindquarters)	
ex 0202 30 10	Frozen bison boneless forequarters, whole or cut in max. 5 pieces, each quarter in 1 block; "compensated" quarters in 2 blocks, one containing the forequarter, whole or cut in max. 5 pieces, and the other the whole hindquarter, excluding the tenderloin, in one piece	
ex 0202 30 50	Frozen bison boneless crop, chuck and blade and brisket cuts	
ex 0202 30 90	Frozen bison boneless meat - other	
ex 0206 10 95	Fresh or chilled edible bison thick and thin skirt	
ex 0206 29 91	Frozen edible bison thick and thin skirt	
ex 0210 20 10	Meat of bison, salted, in brine, dried or smoked, with bone in	
ex 0210 20 90	Boneless meat of bison, salted, in brine, dried or smoked	
ex 0210 99 51	Edible thick skirt and thin skirt of bison, salted, in brine, dried or smoked	
ex 0210 99 59	Edible offal of bison, salted, in brine, dried or smoked (excluding thick skirt and thin skirt)	

# 3. Tariff quota for dairy products

Order number	CN 2025 code	Description	In- quota rate	Quota volume
09.9003	0401 10	Milk and cream of a fat content by weight of <= 1%, not concentrated nor containing added sugar or other sweetening matter		
	0401 20	Milk and cream of a fat content by weight of > 1% but <= 6%, not concentrated nor containing added sugar or other sweetening matter	0%	10 000 t
	0401 40	Milk and cream of a fat content by weight of >		

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	6% but <= 10%, not concentrated nor containing
	added sugar or other sweetening matter
0403 20	Yogurt
0403 90	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa
0405 20	Dairy spreads
0405 90	Fats and oils derived from milk, and dehydrated butter and ghee (excluding natural butter, recombined butter and whey butter)
1702 11	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight >= 99% lactose, expressed as anhydrous lactose, calculated on the dry matter
1702 19	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight < 99% lactose, expressed as anhydrous lactose, calculated on the dry matter
2105 00	Ice cream and other edible ice, whether or not containing cocoa:

# 4. Tariff quota for cheeses

Order number	CN 2025 code	Description	In-quota rate	Quota volume
09.9004	0406 10	Fresh cheese "unripened or uncured cheese", including whey cheese, and curd		
	0406 20	Grated or powdered cheese, of all kinds		
	0406 30	Processed cheese, not grated or powdered		
	0406 40 90	Blue-veined cheese and other cheese containing veins produced by "penicillium roqueforti" (excluding roquefort and gorgonzola)	0%	10 000 t
	0406 90 01	Cheese for processing		
	0406 90 21	Cheddar		

# 5. Tariff quota for nuts

Order CN 2025	Description	In-	Quota
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number	code		quota rate	volume
09.9005	0802	Other nuts, fresh or dried, whether or not shelled or peeled	00/	500 000 4
	2008 19	Nuts and other seeds, including mixtures, prepared or preserved (excluding groundnuts)	0%	500 000 t

# 6. Tariff quota for soybean oil

Order	CN 2025	Description	In-quota	Quota
number	code		rate	volume
09.9006	1507 10	Crude soya-bean oil, whether or not degummed	0%	400 000 t

# 7. Tariff quota for certain animal feed preparations

Order number	CN 2025 code	Description	In- quota rate	Quota volume
09.9007	2309 10 51	Dog or cat food, put up for retail sale, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 30% of starch and no milk products or < 10% by weight of milk products		
	2309 10 90	Dog or cat food put up for retail sale, containing no starch, glucose, maltodextrine or maltodextrine syrup, nor milk products		
	2309 90 31	Preparations, including premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing no starch or no milk products or containing <= 10% starch and < 10% by weight of milk products	0%	40 000 t
	2309 90 41	Preparations, including premixes, for animal food, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup and containing > 10% but <= 30% of starch and no milk products or < 10% by weight of milk products		
	2309 90 96	Preparations of a kind used in animal feeding, containing no starch, glucose, glucose syrup, maltodextrine, maltodextrine syrup nor milk products - other		

# 8. Tariff quota for Alaska pollock

Order	CN 2025	Description	In-	Quota
number	code		quota	volume
			rate	

09.9008	0303 67	Frozen Alaska pollock "Theragra chalcogramma"			
	0304 75	Frozen fillets of Alaska pollock "Theragra chalcogramma"	0%	340 000 t	
	0304 94	Frozen meat, whether or not minced, of Alaska pollock "Theragra chalcogramma" (excluding fillets)			

## 9. Tariff quota for squid

Order number	CN 2025 code	Description	In- quota rate	Quota volume
09.9009	0307 43	Cuttle fish and squid, frozen, with or without shell	0%	5 000 t

## 10. Tariff quota for unprocessed salmon

Order number	CN 2025 code	Description	In-quota rate	Quota volume
09.9010	0303 11	Frozen sockeye salmon [red salmon] "Oncorhynchus nerka"		
	0303 12	Frozen pacific salmon (excluding sockeye salmon "red salmon")		
	0304 81	Frozen fillets of pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", atlantic salmon "Salmo salar" and danube salmon "Hucho hucho"	0%	20 000 t

# 11. Tariff quota for processed salmon

Order number	CN 2025 code	Description	In-quota rate	Quota volume
09.9011	1604 11	Prepared or preserved salmon, whole or in pieces (excluding minced)	0%	5 000 t

# 12. Tariff quota for prepared shrimps

Order number	CN 2025 code	Description	In-quota rate	Quota volume
09.9012	1605 21	Shrimps and prawns, prepared or preserved, not in airtight containers (excluding smoked)	00/	5,000.4
	1605 29	Shrimps and prawns, prepared or preserved, in airtight containers (excluding smoked)	0%	5 000 t

# 13. Tariff quota for hake and dogfish

Order number	CN 2025 code	Description	In-quota rate	Quota volume
09.9013	0303 81 15	Frozen piked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."		20 000 t
	0304 74 19	Frozen fillets of hake "Merluccius spp." (excluding cape hake, deepwater hake and argentine hake)	- 0%	
	0304 88 11	Frozen fillets of piked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."		20 000 τ
	0304 96 10	Frozen meat, whether or not minced, of picked dogfish "Squalus acanthias" and catsharks "Scyliorhinus spp."		

# 14. Tariff quota for cocoa powder and chocolates

Order number	CN 2025 code	Description	In-quota rate	Quota volume
09.9014	1805 00 00	Cocoa powder, not containing added sugar or other sweetening matter	2%	40 000 t
	1806 10 15	Cocoa powder, containing added sugar or other sweetening matter but containing no sucrose or containing < 5% by weight of sucrose, including inverted sugar expressed as sucrose or isoglucose expressed as sucrose	2%	
	1806 10 20	Cocoa powder, containing added sugar or other sweetening matter, containing >= 5% but < 65% by weight of sucrose, including inverted sugar expressed as sucrose or isoglucose expressed as sucrose	2% + 6,3 €/100kg/net	
	1806 10 30	Sweetened cocoa powder, containing >= 65% but < 80% sucrose, including inverted sugar expressed as sucrose or isoglucose expressed as sucrose	2% + 7,85 €/100kg/net	
	1806 10 90	Sweetened cocoa powder, containing >= 80% sucrose, including inverted sugar expressed as sucrose or isoglucose expressed as sucrose	2% + 10,48 €/100kg/net	
	1806 20 10	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing >= 31%, by weight, of cocoa butter or containing a combined weight of >= 31% of cocoa butter and milkfat	2,1% + 6,07 €/100kg/net	

1806 20 30	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing a combined weight of >= 25% but < 31% of cocoa butter and milkfat	2,1% + 3,56 €/100kg/net	
1806 20 50	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing >= 18% by weight but < 31% by weight of cocoa butter	2,1% + 3,56 €/100kg/net	
1806 20 70	Chocolate milk crumb preparations in containers or immediate packings of a content of > 2 kg	3.9% + 10,41 €/100kg/net	
1806 20 80	Chocolate flavour coating in containers or immediate packings of a content > 2 kg	2,1% + 3,56 €/100kg/net	
1806 20 95	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg, containing < 18% by weight of cocoa butter (excluding cocoa powder, chocolate flavour coating and chocolate milk crumb)	2,1% + 3,56 €/100kg/net	
1806 31 00	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, filled	2,1% + 3,56 €/100kg/net	
1806 32 10	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, with added cereal, fruit or nuts (excluding filled)	2,1% + 3,56 €/100kg/net	
1806 32 90	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (excluding filled and with added cereal, fruit or nuts)	2,1% + 3,56 €/100kg/net	
1806 90 11	Chocolate and chocolate products in the form of chocolates, whether or not filled, containing alcohol	2,1% + 3,56 €/100kg/net	
1806 90 19	Chocolate and chocolate products in the form of chocolates, whether or not filled, not containing alcohol	2,1% + 3,56 €/100kg/net	
1806 90 31	Chocolate and chocolate products, filled (excluding in blocks, slabs or bars and	2,1% + 3,56 €/100kg/net	

	chocolates)		
1806 90 39	Chocolates and chocolate products, unfilled (excluding in blocks, slabs or bars, chocolates)	2,1% + 3,56 €/100kg/net	
1806 90 50	Sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa	2,1% + 5,76 €/100kg/net	
1806 90 60	Spreads containing cocoa	2,1% + 3,56 €/100kg/net	
1806 90 70	Preparations containing cocoa, for making beverages	2,1% + 3,56 €/100kg/net	
1806 90 90	Preparations containing cocoa, in containers or immediate packings of <= 2 kg - other	2,1% + 3,56 €/100kg/net	

# 15. Tariff quota for food preparations of Chapter 19

Order number	CN 2025 code	Description	In-quota rate	Quota volume
09.9015	1901 10 00	Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, not else specified, and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, not else specified	1,9% + 16,03 €/100kg/net	50 000 t
	1901 20 00	Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s., for the preparation of bakers' wares of heading 1905	1,9% + 6,01 €/100kg/net	
	1901 90 11	Malt extract with a dry extract content of >= 90%	1,3% + 4,5 €/100kg/net	
	1901 90 19	Malt extract with a dry extract content of < 90%	1,3% + 3,68 €/100 kg/net	
	1901 90 91	Food preparations of flour, groats, meal, starch or malt extract, containing no	3,2%	

1901 90 95	milkfats, sucrose, isoglucose, glucose or starch or containing < 1,5% milkfat, 5% sucrose, isoglucose, glucose or starch, not containing cocoa or containing cocoa in a proportion by weight of < 40%, calculated on a totally defatted basis (excluding malt extract and for infant food, put up for retail sale, mixes and doughs for the preparation of bakers' wares and in powder form of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404)  Food preparations in powder form, consisting of a blend of skimmed milk and/or whey and vegetable fats/oils, with a content of fats/oils <=30% by weight  Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing cocoa in a proportion by weight of < 40%, calculated on a totally defatted basis, and food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods in heading 0401 to 0404, not containing cocoa or containing cocoa in a proportion by weight of < 5%, calculated on a totally defatted basis, n.e.s. (excluding	1,9% + 16,03 €/100kg/net  1,9% + 7,71 €/100kg/net	
1902 11 00	malt extract and preparations for infant food, put up for retail sale, mixes and doughs for preparation of bakers' wares and goods in subheadings 1901.90.91 and 1901.90.95)  Uncooked pasta, not stuffed or otherwise	1,9% + 6,15	
	prepared, containing eggs	€/100kg/net	
1902 19 10	Uncooked pasta, not stuffed or otherwise prepared, not containing common wheat flour or meal or eggs	1,9% + 6,15 €/100kg/net	
1902 19 90	Uncooked pasta, not stuffed or otherwise prepared, containing common wheat flour or meal but no eggs	1,9% + 5,28 €/100kg/net	
1902 20 10	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates	2,1%	
1902 20 30	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of sausages and the like, of meat and meat	13,58 €/100 kg/net	

	offal of any kind, including fats of any kind or origin		
1902 20 91	Cooked pasta, stuffed with meat or other substances (excluding containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	2,1% + 1,53 €/100kg/net	
1902 20 99	Pasta, otherwise prepared, stuffed with meat or other substances (excluding cooked, or containing > 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin or > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates)	2,1% + 4,28 €/100kg/net	
1902 30 10	Dried, prepared pasta (excluding stuffed)	1,6% + 6,15 €/100kg/net	
1902 30 90	Pasta, cooked or otherwise prepared (excluding stuffed or dried pasta)	1,6% + 2,43 €/100kg/net	
1902 40 10	Couscous unprepared	1,9% + 6,15 €/100kg/net	
1902 40 90	Couscous, cooked or otherwise prepared	1,6% + 2,43 €/100kg/net	
1903 00 00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	1,6% + 3,78 €/100kg/net	
1904 10 10	Prepared foods obtained by swelling or roasting cereals or cereal products based on maize	1% + 5 €/100kg/net	
1904 10 30	Prepared foods obtained by swelling or roasting cereals or cereal products based on rice	1,3% + 11,5 €/100kg/net	
1904 10 90	Prepared foods obtained by swelling or roasting cereals or cereal products (excluding based on maize or rice)	1,3% + 8,4 €/100kg/net	
1904 20 10	Preparations of the müsli type based on unroasted cereal flakes	2,3% + 4,74 €/100kg/net	
1904 20 91	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from maize (excluding preparations of the müsli type on the basis of unroasted cereal flakes)	1% + 5 €/100kg/net	
1904 20 95	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals, obtained from rice	1,3% + 11,5 €/100kg/net	

	(excluding preparations of the müsli type on the basis of unroasted cereal flakes)		
1904 20 99	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted and roasted cereal flakes or swelled cereals (excluding obtained from maize or rice and preparations of the müsli type based on unroasted cereal flakes)	1,3% + 8,4 €/100kg/net	
1904 30 00	Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains	2,1% + 6,43 €/100kg/net	
1904 90 10	Rice, pre-cooked or otherwise prepared, not else specified (excluding flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals)	2,1% + 11,5 €/100kg/net	
1904 90 80	Cereals in grain or flake form or other worked grains, pre-cooked or otherwise prepared, not else specified (excluding rice, maize [corn], flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals and bulgur wheat)	2,1% + 6,43 €/100kg/net	
1905 10 00	Crispbread	1,5% + 3,25 €/100kg/net	
1905 20 10	Gingerbread and the like, whether or not containing cocoa, containing < 30% sucrose, including invert sugar expressed as sucrose		
1905 20 30	Gingerbread and the like, whether or not containing cocoa, containing >= 30% but < 50% sucrose, including invert sugar expressed as sucrose	2,5% + 6,15 €/100kg/net	
1905 20 90	Gingerbread and the like, whether or not containing cocoa, containing >= 50% sucrose, including invert sugar expressed as sucrose	2,5% + 7,85 €/100kg/net	
1905 31 11	Sweet biscuits, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of <= 85 g	2,3% + 4,74 €/100kg/net	
1905 31 19	Sweet biscuits, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of > 85 g	2,3% + 4,74 €/100kg/net	

	1005 21 20		2 20/ + 4 7/4	
	1905 31 30	Sweet biscuits, whether or not containing	2,3% + 4,74	
		cocoa, containing >= 8% milkfats	€/100kg/net	
		(excluding coated or covered with chocolate		
		or cocoa preparations)		
	1905 31 91	Sweet sandwich biscuits, whether or not	2,3% + 4,74	
		containing cocoa, containing < 8% milkfats	€/100kg/net	
		(excluding coated or covered with chocolate		
		or cocoa preparations)		
	1905 31 99	Sweet biscuits, whether or not containing	2,3% + 4,74	
		cocoa, containing < 8% milkfats (excluding		
		coated or covered with chocolate or cocoa		
		preparations and sandwich biscuits)		
	1905 32 05	Waffles and wafers of a water content, by	2,3% + 4,74	
	1703 32 03	weight, of > 10%	€/100kg/net	
-	1905 32 11			
	1903 32 11		2,3 /0 + 4, /4 €/100kg/net	
		containing cocoa, coated or covered with chocolate or cocoa preparations, in	e/100kg/net	
		chocolate or cocoa preparations, in immediate packings of <= 85 g (excluding		
		of a water content, by weight, of > 10%)		
-	1005 22 10		2.20/ + 4.74	
	1905 32 19	Waffles and wafers, whether or not		
		containing cocoa, coated or covered with	€/100kg/net	
		chocolate or cocoa preparations (excluding		
		in immediate packings of <= 85 g and		
		waffles and wafers of a water content, by		
		weight, of > 10%)		
	1905 32 91	Waffles and wafers, salted, whether or not		
		filled (excluding of a water content, by	€/100kg/net	
		weight, of > 10%)		
	1905 32 99	Waffles and wafers, whether or not	2,3% + 4,74	
		containing cocoa, whether or not filled	€/100kg/net	
		(excluding coated or covered with chocolate		
		or cocoa preparations, salted and those with		
		water content of $> 10\%$ )		
	1905 40 10	Rusks	2,4% + 4,74	
			€/100kg/net	
	1905 40 90	Toasted bread and similar toasted products	2,4% + 4,74	
		(excluding rusks)	€/100kg/net	
	1905 90 10	Matzos	1% + 3,98	
		_	€/100kg/net	
	1905 90 20	Communion wafers, empty cachets for	1,1% +	
	1700 70 20	pharmaceutical use, sealing wafers, rice	15,13	
		paper and similar products	€/100kg/net	
	1905 90 30		2,4% + 4,74	
	1703 70 30	Bread, not containing added honey, eggs, cheese or fruit, whether or not containing in	'	
		the dry state <= 5% by weight of either	€/100kg/net	
		, ,		
-	1005 00 45	sugars or fats	2 20/ + 4 7/4	
	1905 90 45	Biscuits (excluding sweet biscuits)	2,3% + 4,74	
			€/100kg/net	

1905 90 55	Extruded or expanded products, savoury or salted (excluding crispbread, rusks, toasted bread, similar toasted products and waffles and wafers)	
1905 90 70	Fruit tarts, currant bread, panettone, meringues, christmas stollen, croissants and other bakers' wares containing by weight >=5% of sucrose, invert sugar or isoglucose (excluding crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, and rusks)	
1905 90 80	Pizzas, quiches and other bakers' wares containing by weight <5% of sucrose, invert sugar or isoglucose (excluding crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, rusks and similar toasted products, bread, communion wafers, empty cachets for pharmaceutical use, sealing wafers, rice paper and similar products)	

# 16. Tariff quota for food preparations of Chapter 21

Order number	CN 2025 code	Description	In-quota rate	Quota volume
09.9016	2101 11 00	Extracts, essences and concentrates, of coffee	2,3%	250 000 t
	2101 12 92	Preparations with a basis of extracts, essences and concentrates of coffee	2,9%	
	2101 12 98	Preparations with a basis of coffee	2,3% + 3,56 €/100kg/net	
	2101 20 20	Extracts, essences and concentrates, of tea or maté	1,5%	
	2101 20 92	Preparations with a basis of extracts, essences and concentrates of tea or maté	1,5%	
	2101 20 98	Preparations with a basis of tea or maté	1,6% + 3,56 €/100kg/net	
	2101 30 11	Roasted chicory	2,9%	
	2101 30 19	Roasted coffee substitutes (excluding chicory)	1,3% + 3,18 €/100kg/net	
	2101 30 91	Extracts, essences and concentrates, of roasted chicory	3,5%	
	2101 30 99	Extracts, essences and concentrates, of roasted coffee substitutes (excluding chicory)	2,7% + 5,68 €/100kg/net	
	2102 10 10	Culture yeasts	2,7%	
	2102 10 31	Dried bakers' yeast	3%	
	2102 10 39	Bakers' yeast (excluding dried)	3%	

2102 10 90	Active yeasts (excluding culture yeasts and bakers' yeasts)	3,7%	
2102 20 11	Inactive yeasts, in tablet, cube or similar form, or in immediate packings of <= 1 kg	2.1%	
2102 20 19	Inactive yeasts (excluding in tablet, cube or similar form, or in immediate packings of <= 1 kg)	1.3%	
2102 20 90	Single-cell micro-organisms, dead (excluding packaged as medicaments and yeasts)	0%	
2102 30 00	Prepared baking powders	1,5%	
2103 10 00	Soya sauce	1,9%	
2103 20 00	Tomato ketchup and other tomato sauces	2,6%	
2103 30 10	Mustard flour and meal (excluding prepared)	0%	
2103 30 90	Mustard, including prepared flour and meal	2,3%	
2103 90 10	Mango chutney, liquid	0%	
2103 90 30	Aromatic bitters of an alcoholic strength of >= 44,2% but <= 49,2% vol containing >= 1,5% but <= 6% by weight of gentian, spices and various ingredients and >= 4% but <= 10% of sugar, in containers holding <= 0,51	0%	
2103 90 90	Sauces and preparations therefor, mixed condiments and mixed seasonings (excluding soya sauce, tomato ketchup and other tomato sauces, liquid mango chutney and aromatic bitters of subheading 2103.90.30)	1,9%	
2104 10 00	Soups and broths and preparations therefor	2,9%	
2104 20 00	Food preparations consisting of finely homogenised mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	3,5%	
2105 00 10	Ice cream and other edible ice, whether or not containing cocoa, not containing milkfats or containing < 3% milkfats	2,2% + 5,05 €/100kg/net	
2105 00 91	Ice cream and other edible ice, containing >= 3% but < 7% milkfats	2% + 9,63 €/100kg/net	
2105 00 99	Ice cream and other edible ice, containing >= 7% milkfats	2% + 13,5 €/100kg/net	
2106 10 20	Protein concentrates and textured protein substances, not containing milkfats,	3,2%	

	sucrose, isoglucose starch or glucose or containing, by weight, < 1,5% milkfat, < 5% sucrose or isoglucose, < 5% glucose or < 5% starch		
2106 10 80	Protein concentrates and textured protein substances, containing, by weight, >= 1,5% milkfat, >= 5% sucrose or isoglucose, >= 5% glucose or >= 5% starch	66,75 €/100kg/net	
2106 90 20	Compound alcoholic preparations of a kind used for the manufacture of beverages and of an actual alcoholic strength of by volume of > 0,5% vol (excluding those based on odoriferous substances)	4,3 % MIN 0,25 €/% vol/ hl	
2106 90 30	Flavoured or coloured isoglucose syrups	10,68 €/100kg/net mas	
2106 90 51	Flavoured or coloured lactose syrups	3,5 €/100kg/net	
2106 90 55	Flavoured or coloured glucose and maltodextrine syrups	5 €/100kg/net	
2106 90 59	Flavoured or coloured sugar syrups (excluding isoglucose, lactose, glucose and maltodextrine syrups)	0,1 €/100 kg/net per 1 % of sucrose by weight, including other sugars expressed as sucrose	
2106 90 92	Food preparations, not else specified, not containing milkfats, sucrose, isoglucose starch or glucose or containing, by weight, < 1,5% milkfat, < 5% sucrose or isoglucose, < 5% glucose or < 5% starch	3,2%	
2106 90 98			

# 17. Tariff quota for certain non-alcoholic beverages

Order number	CN code	Description	In-quota rate	Quota volume
09.9017	2202 10 00	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	0%	20 000 t
	2202 91 00	Non-alcoholic beer		

2202 99 19	Non-alcoholic beverages, not containing milk, milk products and fats derived
	therefrom

# 18. Tariff quota for mannitol and sorbitol

Order number	CN 2025 code	Description	In-quota rate	Quota volume
09.9018	2905 43	Mannitol	0%	2 500 t
	2905 44	D-glucitol "sorbitol"		

# 19. Tariff quota for odoriferous substances

Order	CN 2025	Description	In-quota	Quota
number	code		rate	volume
09.9019	3302 10 29	Preparations based on odoriferous substances, containing all flavouring agents characterizing a beverage, containing, by weight, >= 1,5% milkfat, >= 5% sucrose or isoglucose, >= 5% glucose or >= 5% starch, of a kind used in the drink industries (excluding of an actual alcoholic strength of > 0,5% vol)	0%	1 400 t

# 20. Tariff quota for dextrins

Order	CN 2025	Description	In-quota	Quota
number	code		rate	volume
09.9020	3505 10	Dextrins and other modified starches, e.g. pregelatinised or esterified starches	0%	11 000 t