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PROPOSAL

From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

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To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject: Proposal for a COUNCIL REGULATION suspending the Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 of the European Parliament and of the Council, opening and providing for the management of autonomous tariff rate quotas for certain fertilisers

Delegations will find attached document COM(2026) 99 final.

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2026/0062 (NLE)

Proposal for a

COUNCIL REGULATION

suspending the Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 of the European Parliament and of the Council, opening and providing for the management of autonomous tariff rate quotas for certain fertilisers

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

The purpose of the attached proposal for a Regulation is the temporary suspension of the Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 on goods used to produce nitrogen-based fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen; currently classified under the Combined Nomenclature (CN) heading 2814 and sub-heading 3102 10, 3102 21, 3102 60, 3102 80, 3105 20, 3105 30, and 3105 40, up to a certain volume of imports into the Union.

The Union market for certain nitrogen fertilisers, including goods for their production depends considerably on imports from third countries. In 2024, the Union imported 2 million tonnes of ammonia and 5.9 million tonnes of urea to produce nitrogen fertilisers. In addition, the Union imported in total 6.7 million tonnes of nitrogen-based fertilisers, and mixtures containing nitrogen under the other sub-headings concerned. These are all carbon intensive fertilisers, whose production is subject to substantial carbon emissions and where diversification and replacement are difficult, and require time. For these goods, the Russian Federation has been the dominant global and supplier of the Union. These fertilisers are essential for farmers. European farmers need a secure and regular trade flow of fertilisers at competitive prices to guarantee agricultural production and food security in the Union and in global markets – as the Union is a lead world exporter of many key arable crops. The prices for nitrogen-based fertilisers in the Union increased sharply following the Russian invasion of Ukraine, and the recovery from price peaks in 2023 and 2024 has been only partial. Furthermore, prices of nitrogen-based fertilisers in 2025 rebounded, and in December 2025 are 23%¹ higher than the average of 2024.

In order to alleviate costs for the Union fertilisers producers and thereby reduce costs for Union farmers and contribute to the appropriate supply of food produced in the Union, it is appropriate to temporarily suspend the customs duty rates applicable to goods used to produce nitrogen fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen up to a certain level of imports. In order to increase stability of supply, it is also appropriate to enlarge the geographical scope of imports from non-preferential origins, given that most non-preferential imports of the relevant products are currently still originating in the Russian Federation, despite the increased tariff measures applicable to certain fertilisers of Russian origin since 1 July 2025². In effect, and in particular at a time of scarcity on the international markets of nitrogen fertilisers, the existence of tariffs on the importation into the Union of ammonia and urea constitutes a disincentive to the supply of the Union market compared to other world markets, which impose no such import tariffs. Considering that traded goods in this category are primarily commodities, this tariff differential hinders efforts for the diversification of Union imports. For nitrogen-based fertilisers under the scope of this regulation, the EU is a large structural net importer from the world, with this supply concentrated, for both ammonia and urea, in just three main trade partners, of which the Russian Federation is one of them in both cases.

¹ [Fertiliser Price Monitoring - Library.](#)

² [Regulation \(EU\) 2025/1227 of the European Parliament and of the Council of 17 June 2025 on the modification of customs duties applicable to imports of certain goods originating in or exported from the Russian Federation and the Republic of Belarus.](#)

In order to foster this diversification while protecting the Union's domestic production and not increase further import dependence, the temporary trade-liberalising measures of this proposal for CN codes 2814, 3102 10, 3102 21, 3102 60, 3102 80, 3105 20, 3105 30 and 3105 40 is made within a quota system corresponding to a duty-free quota by product for which the volume of the quota corresponds to the volume of Union Most Favoured Nation (MFN) imports of 2024 except imports from the Russian Federation and the Republic of Belarus but increased by a top-up of 20% of the volumes imported into the Union from these two countries in 2024. A quota limit is justified given that the share of domestic production in the Union of these fertiliser types remains high. Of the three main fertiliser types used by farmers, nitrogen-based fertilisers are the only ones subject to common customs tariff duties applicable to goods that are key to their production, as opposite to potash and phosphorus, where key goods necessary for production already benefit from a zero-duty common customs tariff rate. Nitrogen-based fertilisers are also the widest consumed fertilisers type in the Union, and also the one for which the Union is dependent on imports and the cost associated with carbon emissions is the highest. Therefore, the proposed measures focus on imports of goods for the production of nitrogen-based fertilisers, and on imports of the most imported nitrogen-based fertilisers.

- **Consistency with existing policy provisions in the policy area**

Currently, third countries that benefit from duty-free preferential access to the Union market pursuant to preferential trade agreements are the main suppliers of ammonia and urea. However, significant imports originate in countries subject to the Common Customs Tariff, with tariff rates currently ranging between 5.5 and 6.5%. To increase stability of supply, it is appropriate to temporarily enlarge the geographical scope of supplying countries benefiting from duty-free treatment beyond those who benefit from a free-trade agreement. This is because supply is currently concentrated in a relatively small number of non-preferential suppliers, of which the Russian Federation is amongst the most important ones. However, unlike duty-free access via preferential trade agreements, the proposed measures for tariff suspensions set out in this proposal are temporary, and they are limited in terms of volume to the level of specific tariff quotas. It is also appropriate to exclude products from the Russian Federation and the Republic of Belarus from the tariff reduction applicable to the quotas opened, in consistency notably with Regulation [1227/2025](#) that specifically determines increased tariffs on imports of fertilisers of these origins and in accordance with the Union international obligations.

- **Consistency with other Union policies**

The trade-liberalising measures that are contained in this proposal aim at ensuring that the temporary suspension of the Union's common customs tariff is conducted in the context of the principles and objectives of the Union's external action set out in Article 21 TEU and that different areas of external action of the Union, as well as its external action and other Union policies, be consistent. It is therefore appropriate to exclude products originating in the Russian Federation and the Republic of Belarus from the tariff reduction, in line with the restrictive measures taken by the Union against these countries following Russia's aggression against Ukraine.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

- **Legal basis**

The legal basis of this regulation proposal is Article 31 of the Treaty on the Functioning of the European Union (TFEU).

- **Subsidiarity (for non-exclusive competence)**

The subsidiarity principle does not apply, as the proposal falls under the exclusive competence of the Union.

- **Proportionality**

The proposal complies with the proportionality principle given that it balances the commercial interest of economic operators (producers of nitrogen fertilisers and consumers). The proposal foresees suspending the Common Customs Tariff duties only for the tariff lines of goods used for fertiliser production, certain nitrogen-based fertilisers, and mixtures containing nitrogen for which Union reliance on imports is the highest, and where diversification away from the Russian Federation and from the existing concentration of suppliers is key. In addition, the suspension will apply only temporarily.

- **Choice of the instrument**

Under Article 31 TFEU, ‘Common Customs Tariff duties shall be fixed by the Council on a proposal from the Commission’. A Council Regulation is therefore the appropriate instrument. By virtue of Article 31 TFEU, the Council fixes the Common Customs Tariff duties, acting by qualified majority on the basis of a Commission proposal.

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 view of the significant increase of imports of goods from third countries suppliers used in the production of nitrogen fertilisers, aggravated by the emergency situation that the Russian Federation’s – the largest supplier of nitrogen fertilisers to the Union before – invasion of Ukraine provoked, it is important for the Regulation to enter into force as soon as possible in order to foster the diversification of supplies for the goods necessary for fertiliser production, and a reduction of production costs, ahead of the forthcoming planting/seeding season. Therefore, no impact assessment was carried out for the measure at hand. However, it is expected that the proposed measure alters the profile of suppliers of nitrogen fertilisers and certain nitrogen-based fertilizers to the Union and helps diversify away from the Russian Federation and from the existing concentration of suppliers.

- **Regulatory fitness and simplification**

The measure does not increase the regulatory burden of companies.

- **Fundamental rights**

Not applicable.

4. BUDGETARY IMPLICATIONS

This proposal has no financial impact on expenditure, but has a financial impact on revenue. Uncollected customs duties corresponding to the suspension will amount approximately to 59,5 Mio € for the 12-month period of application of the measure. The duration of the measure is a period of one year, until mid-2027.

The negative effect on the budget's traditional own resources is 44,7 Mio € (i.e. 75 % of the total). The legislative financial statement sets out the budgetary implications of the proposal in greater detail.

The loss of revenue in traditional own resources will be compensated by Member States' Gross National Income (GNI) based on resource contributions.

5. OTHER ELEMENTS

- **Implementation plans and monitoring, evaluation and reporting arrangements**

On-line reporting on the evolution of Union imports of nitrogen-based fertilisers is available via dedicated websites of the European Commission (Eurostat).

- **Explanatory documents (for directives)**

Not applicable.

- **Detailed explanation of the specific provisions of the proposal**

In view of the extraordinary situation in the Union market for fertilisers, the measure aims at increasing trade flows, and fostering diversification, concerning imports of goods for the production of nitrogen-based fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen by temporarily suspending import duties applied to these products.

Proposal for a

COUNCIL REGULATION

suspending the Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 of the European Parliament and of the Council, opening and providing for the management of autonomous tariff rate quotas for certain fertilisers

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 31 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 a special legislative procedure,

Whereas:

- (1) The Union market for certain nitrogen fertilisers inputs depends considerably on imports from third countries. In 2024, the Union imported 2 million tonnes of ammonia and 5,9 million tonnes of urea notably to produce nitrogen fertilisers. In addition, the Union imported in total 6,7 million tonnes of nitrogen-based fertilisers and mixtures containing nitrogen. These are carbon intensive goods for fertilisers where diversification is difficult and requires time. These fertilisers are also essential for European farmers who need a secure and regular trade flow of fertilisers at competitive prices to guarantee agricultural production and food security. The prices for those products have increased substantially since 2021.
- (2) For nitrogen-based fertilisers falling under the scope of this Regulation, the Union is a structural net importer, with supply concentrated in a few countries, one of the main suppliers being the Russian Federation.
- (3) Currently, a significant part of these goods for nitrogen-based fertilisers production, and of nitrogen-based fertilisers, are already imported into the Union duty-free from third countries that benefit from preferential access to the Union market. Despite this, the Union still imports a large volume of these goods originating in countries subject to the Common Customs Tariff, with customs duty rates currently ranging between 5.5% and 6.5%.
- (4) These duties increase the costs for nitrogen fertilisers producers and affect the price of fertilisers which in turn affects the price of food, raising concerns as regards the purchasing power of consumers including European farmers. In the recent years, the Union has witnessed a significant increase in fertilisers prices while prices of certain agricultural goods did not fully reflect the same trend. This situation puts under pressure the viability of the Union agricultural production.
- (5) In order to ensure a strong dynamism of the Union fertiliser market and diversify supply chains, it is necessary to facilitate imports of goods used to produce nitrogen-

based fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen. Moreover, urgently diversifying sources of supply away from the Russian Federation is crucial, particularly given the measures established by Regulation 2025/1227 of the European Parliament and of the Council which will progressively increase tariffs for some of the goods falling within the scope of this Regulation.

- (6) The Union has experienced high energy costs in recent years, which have negatively affected fertilisers production in the Union and especially nitrogen-based fertilisers given that natural gas is the key energy source and a raw material. This has led to a significant impact on the production output and sales of the Union fertilisers industry. Union fertiliser producers still need to adapt to this complex environment driven by geopolitical factors. Therefore, any measure taken to improve supply of fertilizers should avoid impacting negatively Union fertilizers producers.
- (7) As existing Union fertiliser production needs to remain protected, there is a need to increase the resilience of this supply chain by favouring diversification of its inputs and minimising further the risk of external dependencies.
- (8) It is also appropriate to take action to reduce the costs of importing goods for nitrogen-based fertilisers production, certain nitrogen-based fertilisers, and mixtures containing nitrogen for which Union production is insufficient.
- (9) It is therefore appropriate to temporarily suspend the Common Customs Tariff duty referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 of the European Parliament and of the Council³ for urea and ammonia, as well as for certain nitrogen-based fertilisers, and mixtures containing nitrogen up to a certain volume of their imports. To balance the interests of Union producers and those of Union consumers of fertilisers, the temporary suspension of the Common Customs Tariff duties is limited per product to the volume of Union Most Favoured Nation (MFN) imports for 2024, excluding imports from the Russian Federation and the Republic of Belarus but increased by a top-up of 20% of the volumes imported from these two countries in 2024. The temporary tariff suspension should apply for one year. The Commission will monitor the situation on the fertilisers market and if necessary, propose the renewal of the tariff suspension to achieve sufficient diversification and improve the availability of competitively priced fertilisers for European farmers.
- (10) It is necessary to exclude imports of goods used to produce nitrogen-based fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen from the Russian Federation and the Republic of Belarus from the scope of the temporary tariff measure laid down in this Regulation. The exclusion of imports from the Russian Federation and the Republic of Belarus from the temporary suspension laid out in this Regulation is consistent with the Union's external action in other areas, as set out in Article 21(3) of the Treaty on European Union.
- (11) The state of relations between the Union and the Russian Federation has greatly deteriorated in recent years and particularly since 2022. That deterioration of relations is due to the Russian Federation's blatant disregard for international law and its unprovoked and unjustified war of aggression against Ukraine. Since July 2014, the Union has progressively imposed restrictive measures on trade with the Russian Federation in response to the Russian Federation's actions against Ukraine. The Union

³ 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, ELI: <http://data.europa.eu/eli/reg/2013/952/oj>).

has also imposed higher tariffs on imports of nitrogen-based fertilisers from the Russian Federation that also fall under the scope of this Regulation

- (12) The Russian Federation is a member of the World Trade Organization ('WTO'). However, the Union is currently allowed, by virtue of the exceptions that apply under the Agreement Establishing the World Trade Organization ('WTO Agreement'), and in particular Article XXI of the General Agreement on Tariffs and Trade 1994 (security exceptions), to disregard the obligation to accord to goods imported from the Russian Federation most-favoured-nation treatment, and it is not prevented from imposing import duties higher than those contained in the Union's schedule of tariff commitments on trade in goods, if the Union considers such measures to be necessary in order to protect the Union's essential security interests.
- (13) Relations between the Union and the Republic of Belarus have also deteriorated in recent years due to the Republic of Belarus's disregard for international law, fundamental freedoms and human rights, as well as its support for the Russian Federation's war of aggression against Ukraine. Since October 2020, the Union has progressively imposed restrictive measures on trade with the Republic of Belarus. The Union has also imposed higher tariffs on imports of nitrogen-based fertilisers from Belarus.
- (14) The Republic of Belarus is not a member of the WTO. The Union is therefore not obliged, by virtue of the WTO Agreement, to accord to goods from the Republic of Belarus most-favoured-nation treatment and other treatment in line with that Agreement. In addition, existing trade agreements between the Union and the Republic of Belarus allow actions justified on the basis of applicable exception clauses, in particular security exceptions.
- (15) In order to foster the diversification of supplies and a reduction of production costs, ahead of the forthcoming planting/seeding season, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

1. The Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 shall be suspended for the following CN codes, for the overall aggregate amounts set out in the Annex to this Regulation:
 - (a) CN codes 2814 10 00 and 2814 20 00;
 - (b) CN codes 3102 10 12, 3102 10 15, 3102 10 19 and 3102 10 90;
 - (c) CN code 3102 21 00;
 - (d) CN code 3102 60 00;
 - (e) CN code 3102 80 00;
 - (f) CN codes 3105 20 10 and 3105 20 90;
 - (g) CN code 3105 30 00;
 - (h) CN code 3105 40 00.

2. The suspension of duties on goods under the CN codes referred to in paragraph 1, point (a), shall not apply to imports of goods under those CN codes from the Russian Federation and the Republic of Belarus.
3. The suspension of duties on goods under the CN codes referred to in paragraph 1, points (b), (c), (d), (e), (f), (g) and (h) shall not apply to imports of goods under those codes from the Russian Federation and the Republic of Belarus that fall within the scope of Regulation 2025/1227 of the European Parliament and of the Council.
4. New quota order numbers shall be opened with the references listed in the Annex to this Regulation.

Article 2

The Commission and the Member States shall manage the import volume quotas set out in Article 1 to this Regulation by in accordance with the management system for tariff quotas provided for in Articles 49 to 54 of Commission Implementing Regulation (EU) 2015/2447.⁴

Article 3

The Commission shall monitor the situation on the fertilisers market and if necessary, propose the extension of the suspension provided in Article 1.

Article 4

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

It shall apply until [*PO please add: 1 year after the date of entry into force of this Regulation*].

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

*For the Council
The President*

⁴ 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).

**LEGISLATIVE FINANCIAL STATEMENT 'REVENUE' - FOR PROPOSALS
HAVING BUDGETARY IMPACT ON THE REVENUE SIDE OF THE BUDGET**

1. NAME OF THE PROPOSAL:

Proposal for a Council Regulation suspending the Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 of the European Parliament and of the Council, opening and providing for the management of autonomous tariff rate quotas for certain fertilisers.

2. BUDGET LINES:

Revenue line (Chapter/Article/Item): Chapter 12, Article 120

Amount budgeted for the year concerned: 2026: EUR 21 368 300 000

3. FINANCIAL IMPACT

- Proposal has no financial implications
- Proposal has no financial impact on expenditure but has a financial impact on revenue
- Proposal has a financial impact on assigned revenue

The effect is as follows:

(EUR million to one decimal place)

Revenue line	Impact on revenue ⁵⁶	12 months period starting	Year N
CN 2814	<i>EUR 6.1 million</i>	<i>01/05/2026</i>	<i>2026</i>
CN 3102 10 12, 3102 10 12, 3102 10 15, 3102 10 19 and 3102 10 90	<i>EUR 14.6 million</i>	<i>01/05/2026</i>	<i>2026</i>
CN 3102 21	<i>EUR 4.3 million</i>	<i>01/05/2026</i>	<i>2026</i>
CN 3102 60	<i>EUR 0.4 million</i>	<i>01/05/2026</i>	<i>2026</i>
CN 3102 80	<i>EUR 5.4 million</i>	<i>01/05/2026</i>	<i>2026</i>
CN 3105 20	<i>EUR 7.0 million</i>	<i>01/05/2026</i>	<i>2026</i>
CN 3105 30	<i>EUR 4.0 million</i>	<i>01/05/2026</i>	<i>2026</i>
CN 3105 40	<i>EUR 2.9 million</i>	<i>01/05/2026</i>	<i>2026</i>

⁵ The amounts per year need to be an estimation based on the formula or method defined under section 5. For the starting year, the yearly amount is normally paid without a reduction or prorata.

⁶ 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 25 % for collection costs.

Situation following action					
Revenue line	[N+1]	[N+2]	[N+3]	[N+4]	[N+5]
CN 2814	0	0	0	0	0
CN 3102 10	0	0	0	0	0
CN 3102 21	0	0	0	0	0
CN 3102 60	0	0	0	0	0
CN 3102 80	0	0	0	0	0
CN 3105 20	0	0	0	0	0
CN 3105 30	0	0	0	0	0
CN 3105 40	0	0	0	0	0

4. ANTI-FRAUD MEASURES

No

5. OTHER REMARKS

In 2024, the total value of imports of CN code 2814 amounted to 1.1 billion €. The conventional rate of duty for this CN code is 5,5%. Most of these imports were duty free as a result of the implementation of Free Trade Agreements. The remaining were imports paying the Common Customs Tariff duty rate, and the unit value of those imports, except the Russian Federation and the Republic of Belarus, that will not be subject to tariff reduction, was EUR 489/metric tonne. The estimated uncollected duties for a quota of 300 000 metric tonnes are therefore 8.1 million € (489 x 300 000 x 5,5%) per year. Collection costs of 25% are deducted from this value, so the estimated maximum duty foregone for the EU budget for this product is EUR 6.1 million for a 12-month period.

In 2024, the total value of imports of CN code 3102 10 amounted to 2 billion €. The conventional rate of duty for this CN code is 6,5%. Most of these imports were duty free as a result of the implementation of Free Trade Agreements. The remaining were imports paying the Common Customs Tariff rate, and the unit value of those imports, except the Russian Federation and the Republic of Belarus, that will not be subject to tariff reduction, was EUR 336/metric tonne. The estimated uncollected duties for a quota of 890 000 metric tonnes are therefore 19.5 million € (336 x 890 000 x 6,5%) per year. Collection costs of 25% are deducted from this value, so the estimated maximum duty foregone for the EU budget for this product is EUR 14.6 million for a 12-month period.

In 2024, the total value of imports of CN code 3102 21 amounted to 119 million €. The conventional rate of duty for this CN code is 6,5%. Most of these imports were duty free as a result of the implementation of Free Trade Agreements. The remaining were imports paying the Common Customs Tariff rate, and the unit value of those imports, except the Russian Federation and the Republic of Belarus, that will not be subject to tariff reduction, was EUR 212/metric tonne. The estimated uncollected duties are therefore 5.7 million € (212 x 413 000

x 6,5%) per year. Collection costs of 25% are deducted from this value, so the estimated maximum duty foregone for the EU budget for this product is EUR 4.3 million for a 12-month period.

In 2024, the total value of imports of CN code 3102 60 amounted to 84 million €. The conventional rate of duty for this CN code is 6,5%. Most of these imports were duty free as a result of the implementation of Free Trade Agreements. The remaining were imports paying the Common Customs Tariff rate, and the unit value of those imports, except the Russian Federation and the Republic of Belarus, that will not be subject to tariff reduction, was EUR 298/metric tonne. The estimated uncollected duties are therefore 0.5 million € ($298 \times 27\,000 \times 6,5\%$) per year. Collection costs of 25% are deducted from this value, so the estimated maximum duty foregone for the EU budget for this product is EUR 0.4 million for a 12-month period.

In 2024, the total value of imports of CN code 3102 80 amounted to 269 million €. The conventional rate of duty for this CN code is 6,5%. Part of these imports were duty free as a result of the implementation of Free Trade Agreements. The remaining were imports paying the Common Customs Tariff rate, and the unit value of those imports, except the Russian Federation and the Republic of Belarus, that will not be subject to tariff reduction, was EUR 190/metric tonne. The estimated uncollected duties are therefore 7.2 million € ($190 \times 583\,000 \times 6,5\%$) per year. Collection costs of 25% are deducted from this value, so the estimated maximum duty foregone for the EU budget for this product is EUR 5.4 million for a 12-month period.

In 2024, the total value of imports of CN code 3105 20 amounted to 915 million €. The conventional rate of duty for this CN code is 6,5%. Part of these imports were duty free as a result of the implementation of Free Trade Agreements. The remaining were imports paying the Common Customs Tariff rate, and the unit value of those imports, except the Russian Federation and the Republic of Belarus, that will not be subject to tariff reduction, was EUR 401/metric tonne. The estimated uncollected duties are therefore 9.4 million € ($401 \times 360\,000 \times 6,5\%$) per year. Collection costs of 25% are deducted from this value, so the estimated maximum duty foregone for the EU budget for this product is EUR 7 million for a 12-month period.

In 2024, the total value of imports of CN code 3105 30 amounted to 881 million €. The conventional rate of duty for this CN code is 6,5%. Most of these imports were duty free as a result of the implementation of Free Trade Agreements. The remaining were imports paying the Common Customs Tariff rate, and the unit value of those imports, except the Russian Federation and the Republic of Belarus, that will not be subject to tariff reduction, was EUR 945/metric tonne. The estimated uncollected duties are therefore 5.3 million € ($945 \times 87\,000 \times 6,5\%$) per year. Collection costs of 25% are deducted from this value, so the estimated maximum duty foregone for the EU budget for this product is EUR 4 million for a 12-month period.

In 2024, the total value of imports of CN code 3105 40 amounted to 357 million €. The conventional rate of duty for this CN code is 6,5%. Most of these imports were duty free as a result of the implementation of Free Trade Agreements. The remaining were imports paying the Common Customs Tariff rate, and the unit value of those imports, except the Russian Federation and the Republic of Belarus, that will not be subject to tariff reduction, was EUR 710/metric tonne. The estimated uncollected duties are therefore 3.8 million € ($710 \times 83\,000 \times 6,5\%$) per year. Collection costs of 25% are deducted from this value, so the estimated maximum duty foregone for the EU budget for this product is EUR 2.9 million for a 12-month period.

On the basis of the above, the impact on the loss of revenue for the EU budget resulting from this Regulation is estimated at 44.7 Mio € per year (6.1 mio € + 14.6 mio € + 4.3 mio € + 0.4 mio € + 5.4 mio € + 7 mio € + 4 mio € + 2.9 mio €).

For the 12-month period of its application during 2026 and 2027, the impact on the loss of traditional own resources revenue for the EU budget is estimated as 75% of the total forgone customs duties gross amount of 59.5 mio €. i.e. 44.7 million €.

The loss of revenue in traditional own resources will be compensated by Member States Gross National Income (GNI) based on resource contributions.