



EUROPEAN
COMMISSION

Brussels, 28.1.2025
COM(2025) 34 final

2025/0021 (COD)

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

**on the modification of customs duties applicable to imports of certain goods originating
in or exported directly or indirectly from the Russian Federation and the Republic of
Belarus**

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

The purpose of the present proposal for a regulation, in line with the European Council conclusions of 17 October 2024¹, is to increase the customs duties applicable to imports of certain agricultural goods that are currently classified under Chapters 1, 2, 4 to 24, 29, 33, 35, 38, 41, 43, 50, 51, 52 and 53 of the Combined Nomenclature (CN) as well as of certain fertilisers currently classified under Chapter 31 of the CN, originating in or exported directly or indirectly from the Russian Federation or the Republic of Belarus. The proposal significantly and with immediate effect increases the applicable import tariffs for the agricultural goods from the Russian Federation or the Republic of Belarus, while the tariff increases for the fertilisers will take place gradually, over a transition period of three years. In addition, those goods that originate in or are exported directly or indirectly from the Russian Federation or the Republic of Belarus would be barred from access to the Union's tariff rate quotas.

In 2023, Union imports of the agricultural goods from the Russian Federation covered by the proposed regulation ('the concerned agricultural goods') amounted to 2.9 million tonnes, with a value of EUR 380 million (according to Eurostat data). The Union's *erga omnes* tariffs (i.e. the currently applied most-favoured-nation tariffs) on those concerned agricultural goods vary greatly. No trade is taking place in agricultural goods that already incur high most-favoured-nation tariffs. By contrast, agricultural goods from the Russian Federation that incur no or only relatively low most-favoured-nation tariffs are still being imported into the Union because there is no substantial most-favoured-nation tariff barrier to their entry into the Union's market.

In 2023, the types of fertilisers covered by the proposed regulation ('the concerned fertilisers') represented over 70% of overall fertiliser consumption in the Union. According to Eurostat, imports from all third countries amounted to 14 million tonnes, and these included imports from the Russian Federation that amounted to 3.6 million tonnes (worth EUR 1.28 billion) – so over 25% of the Union's total imports (by tonnage). Union producers meet the rest of the Union's demand for these types of fertilisers, and the Union's exports to the rest of the world of these products totalled 8 million tonnes in 2023. For all the concerned fertilisers, the Union's *erga omnes* tariffs (i.e. the currently applied most-favoured-nation tariffs) are set at 6.5%, which is a low rate and not a significant hindrance to importing them from the Russian Federation into the Union.

The current importation of the concerned agricultural goods and fertilisers constitutes a dependency on the Russian Federation which could, if not addressed, impair the Union's food security and, especially in the case of fertilisers, make the Union particularly vulnerable to potential coercive actions of the Russian Federation. Imports of the concerned fertilisers from the Russian Federation are already increasing and this increase could accelerate if significant volumes are re-oriented to the Union, given that the Russian Federation produces very large volumes of the concerned fertilisers. Such potential increased imports from the Russian Federation would disrupt the Union's market in those goods and harm the Union's nitrogen fertilisers producers who are facing difficulties to compete with imports from the Russian

¹ <https://www.consilium.europa.eu/media/2pebccz2/20241017-euco-conclusions-en.pdf>

Federation at a time when gas prices in the Union remain high. The long-term survival of the Union's nitrogen fertiliser industry is crucial for the Union's food security because the fertilisers in question are essential for plant growth and play a critical role in maintaining the ability of the Union's agricultural sector to produce food. Therefore, addressing the growing dependency on imports of the concerned fertilisers from the Russian Federation and preserving the viability of an autonomous Union nitrogen fertiliser industry is vital to ensuring and maintaining the Union's food security. The present level of imports of the concerned agricultural goods is not comparable with that for the concerned fertilisers, but the current state of relations between the Union and the Russian Federation means that dependency should be prevented from developing in the future. However, it is not possible to ensure that this does not happen if the tariffs on concerned agricultural goods remain at present levels.

The proposed tariff measures would ensure that the Russian Federation does not benefit commercially from continuing to export to the Union. This would be consistent with the Union's interests and with the Union's law and policies, especially those applied towards the Russian Federation and the Republic of Belarus in the context of the Russian's Federation's unprovoked and unjustified aggression against Ukraine and the support which the Republic of Belarus continues to provide to thereof.

The Republic of Belarus exports limited quantities of the concerned agricultural goods and fertilisers (EUR 92 million of agricultural goods and EUR 29.6 million of fertilisers in 2023). It is therefore not an important producer or exporter of those goods. The scope of the proposed regulation nevertheless includes the Republic of Belarus due to its close political and economic ties to the Russian Federation and in order to prevent the illegal and fraudulent channelling of imports from the Russian Federation through the Republic of Belarus that could occur if the Union tariffs on imports of concerned goods originating in or imported from the Republic of Belarus were to remain unchanged. Given the continuing rapprochement and increasing trade between the Republic of Belarus and the Russian Federation, it is appropriate to treat the concerned goods from the Republic of Belarus in the same way as those from the Russian Federation.

The proposed regulation would increase tariffs for the concerned goods originating in or exported directly or indirectly from the Russian Federation or the Republic of Belarus to a level high enough to halt the importation of these goods. For all the concerned agricultural goods, tariffs on imports from the Russian Federation and the Republic of Belarus to the Union would increase by an *ad valorem* duty of 50%. To avoid the entry of the concerned agricultural goods originating in or exported directly or indirectly from the Russian Federation or the Republic of Belarus into the Union market at the lower rates applicable under Union tariff rate quotas, it is also necessary to exclude goods originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus from the application of reduced tariffs under those quotas. For the concerned fertilisers, on top of the existing *ad valorem* duty of 6.5%, the tariff would be subject to an additional specific duty that would gradually increase, starting at EUR 40 or EUR 45 per tonne, depending on the type of fertiliser (corresponding to approximately 13% in *ad valorem* equivalent), to a prohibitive level of EUR 315 or EUR 430 per tonne respectively, three years after the start of the proposed regulation's application (a level of about 100% in *ad valorem* equivalent). Within the three-year transitional period, these prohibitive level tariffs will also be introduced in the event goods from the Russian Federation and the Republic of Belarus are imported above certain specified volumes.

The proposed regulation is not expected to negatively affect global food security. Firstly, the increase in Union tariffs would apply only to imports into the Union and would therefore not affect the transit of the goods concerned from the Russian Federation or the Republic of Belarus through the Union territory to third countries. Secondly, the increase in the Union's import duties is expected to substantially reduce the flows of these imports into the Union, thereby actually increasing the quantities of concerned goods available to third countries – and particularly to developing countries.

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

The imposition of import tariffs on the goods concerned pertains to the Union's Common Commercial Policy laid down in Articles 206 and 207 of the Treaty on the Functioning of the European Union (TFEU). It corresponds to 'changes in tariff rates' as provided for in Article 207(1) TFEU and builds on the option of denying most-favoured-nation treatment to products originating in the Russian Federation that was reflected in the 'Joint Statement on Aggression by the Russian Federation against Ukraine with the support of Belarus' made by the Union and several other Members of the World Trade Organization in Geneva on 17 March 2022². This has already been put into practice in several regulations, including the regulation through which the Union has imposed higher tariff rates on imports of certain agricultural goods from the Russian Federation and the Republic of Belarus³.

- **Consistency with other Union policies**

The proposed increases in customs duties on certain agricultural goods and fertilisers originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus listed in this proposal would be consistent with the restrictive measures taken by the Union against these countries following the Russian Federation's unprovoked and unjustified military aggression against Ukraine and the support which the Republic of Belarus continues to provide to the Russian Federation's aggression. The tariffs increases in this proposed regulation would therefore comply with the requirement under Article 21(3) of the Treaty on European Union to ensure consistency between the different areas of the Union's external action. They would also comply with Article 207(1) TFEU, which provides that the Common Commercial Policy is to be conducted in the context of the principles and objectives of the Union's external actions.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

- **Legal basis**

The legal basis for the proposal is Article 207(2) of the Treaty on the Functioning of the European Union.

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

The Common Commercial Policy is, in accordance with Article 3(1)(e) of the TFEU, defined as an exclusive Union competence, so the subsidiarity principle does not apply.

² https://www.eeas.europa.eu/delegations/world-trade-organization-wto/joint-statement-aggression-russian-federation-against-ukraine-support-belarus_en

³ Council Regulation (EU) 2024/1652 of 30 May 2024 amending Annex I to Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

- **Proportionality**

This proposed regulation is necessary in order to implement the Common Commercial Policy, with the objective of decreasing the Union's imports from the Russian Federation and the Republic of Belarus. This reduction is driven by concerns that these imports deepen the existing dependencies and therefore have a negative impact on the Union's food security. The proposed regulation is consistent with the principle of proportionality and does not go beyond what is necessary in order to meet the objectives of the Treaties, in particular the need to ensure that the concerned agricultural goods and fertilisers originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus do not disturb the Union market for those goods and the proper functioning of the Customs Union. Those goods should therefore not have access to the Union market on terms that are as favourable as the terms that apply to imports of such goods from other third countries. Proportionality is ensured by the fact that the proposed regulation would increase the Common Customs Tariff duties applicable to imports from the Russian Federation and the Republic of Belarus and by the fact that this is necessary to limit such imports where the current tariffs are either set at zero or are low. The increase is necessary to reduce the ability of the Russian Federation and the Republic of Belarus to weaponise their exports to the Union. The proposed increase of tariffs limits the exercise of certain fundamental rights, but does so only to the extent necessary to achieve its objectives.

- **Choice of the instrument**

This proposal is in accordance with Article 207(2) TFEU, which envisages Common Commercial Policy measures for enacting changes in tariff levels in the form of a regulation.

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 current ability of the Russian Federation to use its export of certain agricultural goods and particularly the concerned fertilisers to destabilise the Union markets, negatively affect the Union's food security and undermine the Union's unity in supporting Ukraine; as well as in light of the Republic of Belarus' support for the Russian Federation's actions, it is important for the proposed regulation to enter into force urgently in order to increase as soon as possible the duty rates applicable to concerned goods from the Russian Federation and the Republic of Belarus. No impact assessment has therefore been carried out for the proposed regulation. It is expected that the proposed measure will significantly reduce the importation into the Union of the concerned goods originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus, and that this will result in further diversification of sourcing those goods away from the Russian Federation and the Republic of Belarus.

- **Regulatory fitness and simplification**

The measure does not disproportionately increase the regulatory burden on companies and public authorities.

- **Fundamental rights**

The proposal is consistent with the Union's human rights policy and with the Charter of Fundamental Rights. Where the imposition of import duties affects, in the Union, the freedom to engage in international trade as part of the freedom of professional activity, the right of property or other fundamental rights including equal treatment, this imposition can be considered a legitimate action by the Union that is in conformity with the Charter of Fundamental Rights. This is because this action is taken in conformity with the requirements for the action to be taken on the basis of a proper legal basis; by the competent authorities; and in pursuit of the legitimate objective of placing at a commercial disadvantage imports of certain goods from the Russian Federation and the Republic of Belarus in order to foster diversification of supplies away from those two countries by promoting more Union domestic production and alternative imports from other third countries. The proposed regulation would also prevent serious disturbances of the relevant markets and weaponisation of exports of the concerned goods by the Russian Federation and the Republic of Belarus; and would ensure the proper functioning of the Union's markets in a manner that would be consistent both with the Union's current external action measures and with the principle of proportionality. Specifically, with regard to equal treatment, the fact that increased import duties are imposed on importers of certain agricultural goods and fertilisers originating in or exported directly or indirectly from the Russian Federation or the Republic of Belarus – but not on importers of goods that neither originate in nor are exported directly or indirectly from the Russian Federation or the Republic of Belarus – responds to one of the Union's external action objectives. This is the Union's legitimate policy objective of reducing such imports from the Russian Federation and the Republic of Belarus, and of protecting the Union's markets from an abuse of the trade in the concerned goods that is intended to destabilise the Union's markets or the Union's political stability and solidarity.

4. BUDGETARY IMPLICATIONS

The proposed regulation would have no financial impact on expenditure and only a very limited financial impact on revenue. Upon full application of the proposed regulation, the collection of increased customs duties corresponding to the proposed increases would be expected to be minimal (close to zero) because the proposed increase in duties is likely to reduce the import flows from the Russian Federation and the Republic of Belarus to negligible volumes.

Conversely, some budget losses could be expected because the own resources generated for the Union's budget would probably decrease. The exact value of the budget losses would depend on how the imports from the Russian Federation and the Republic of Belarus would be replaced. On the one hand, replacing these imports by domestic production within the Union or by preferential imports (particularly of fertilisers from Algeria and Egypt) would result in a reduction of own resources. On the other hand, replacing them with increased imports from other third countries that are not preferential partners would not reduce own resources because these extra new imports would generate the same level of Common Customs Tariffs as the imports from the Russian Federation and the Republic of Belarus that they would be replacing. Once the proposed regulation is fully in application, the effect on the Union budget's traditional own resources is therefore estimated to be a loss of up to EUR 84 million (i.e. 75% of the total 2023 tariff revenue of EUR 112 million) in a scenario

where all the existing Union imports from the Russian Federation and the Republic of Belarus are replaced by the Union's domestic production and preferential imports.

The loss of revenue in traditional own resources upon full application of the measure would be compensated by the Member States' Gross National Income (GNI) based on resource contributions. However, it is expected that, during the first three years of application of the proposed measures, additional tariff revenues linked to higher tariffs on the remaining imports of nitrogen-based fertilisers from the Russian Federation or the Republic of Belarus would partially or possibly even fully offset the revenue losses associated with lower imported volumes. One could therefore expect that, during this initial three-year period, the net loss of revenue for these goods in traditional own resources would be close to zero.

The legislative financial statement sets out the budgetary implications of the proposed regulation in greater detail.

5. OTHER ELEMENTS

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

On-line reporting on the development of Union imports of concerned agricultural goods and fertilisers originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus is available on dedicated websites of the European Commission (Eurostat)⁴.

- **Explanatory documents (for directives)**

Not applicable.

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

The proposed regulation would prevent certain agricultural goods and fertilisers originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus from accessing the Union market on terms that are as favourable as the terms that apply to imports of those goods from other origins. It would do so by raising import duties on all those goods – by an *ad valorem* duty of 50% for agricultural goods and by gradually increasing tariffs on fertilisers by a level starting at EUR 40 or EUR 45 per tonne (depending on the type of fertiliser) until the additional tariff reached the level of a prohibitive tariff of up to EUR 315 or 430 per tonne three years after the start of application of the restrictive measures. Within the three-year transitional period, these prohibitive level tariffs will also be introduced in the event goods from the Russian Federation and the Republic of Belarus are imported above certain specified volumes. In addition, those goods that originate in or are exported directly or indirectly from the Russian Federation and the Republic of Belarus would also be barred from benefiting from the Union's tariff rate quotas for those goods. Those tariff rate quotas provide access to the Union market at a lower tariff level than the proposed new tariffs.

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[Home - Eurostat](#)

Proposal for a

REGULATION OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

on the modification of customs duties applicable to imports of certain goods originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus

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 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's imports of urea and nitrogen-based fertilisers from the Russian Federation were significant at 3.6 million tonnes in 2023 and increased considerably in 2024 by comparison with 2023. The level of the Union's imports from the Russian Federation of the agricultural goods covered by this Regulation ('the concerned agricultural goods') is relatively low for most goods, but could increase significantly if the current trading conditions persist.
- (2) The imports of the fertilisers covered by this Regulation ('the concerned fertilisers') currently reflect a situation of economic dependency on the Russian Federation. Moreover, the imports of the concerned agricultural goods could create a similar and additional economic dependency on the Russian Federation, which should in the present circumstances be prevented and reduced in order to protect the Union's markets and safeguard the Union's food security.
- (3) The Union's *erga omnes* common customs duties are the currently applied most-favoured-nation tariffs on imports of the concerned agricultural goods and fertilisers. They vary greatly at present. Depending on the good, some tariffs are either set at zero or are very low, while other tariffs are so high that no trade takes place.
- (4) The continued importation of the agricultural goods and fertilisers covered by this Regulation from the Russian Federation under current conditions could make the Union vulnerable to coercive actions by the Russian Federation. In particular, a potential increase in the importation of the concerned goods from the Russian Federation could disrupt the Union's market and negatively impact the Union's producers. It is therefore necessary to take appropriate tariff measures in order to address the Union's current and potential economic dependency on imports of those goods from the Russian Federation. This should be done by ending the current situation where they enter the Union market on terms that are as favourable as those applied to goods from other origins that receive most-favoured-nation treatment.

- (5) At present, imports of the concerned fertilisers from the Russian Federation are already increasing and could increase further and quickly if additional Russian production is re-oriented towards the Union. Such potential increased imports from the Russian Federation would disrupt the Union's market for those goods and harm the Union's nitrogen fertilisers producers, who are already facing difficulties in competing with imports from the Russian Federation because gas prices in the Union remain high. The long-term survival of the Union's nitrogen fertiliser industry is of crucial importance for the Union's food security because the Union's agricultural sector needs these fertilisers in order to produce food. Addressing the growing dependency on imports of the concerned fertilisers from the Russian Federation and preserving the viability of an autonomous Union nitrogen fertiliser industry is therefore vital to ensuring and maintaining the Union's food security. In order to prevent a future dependency on agricultural goods imports from the Russian Federation, it is also necessary to adjust the tariff levels for these products.
- (6) The tariff measures should also be taken in respect of the Republic of Belarus in order to prevent potential imports to the Union from the Russian Federation from being diverted through the Republic of Belarus, given its close political and economic ties with the Russian Federation. This could happen if the Union's tariffs on imports of goods from the Republic of Belarus were to remain unchanged.
- (7) Imports of the concerned agricultural goods and fertilisers that originate in or are exported directly or indirectly from the Russian Federation and the Republic of Belarus should therefore be subject to higher customs duties than imports from other third countries.
- (8) Imports from the Russian Federation and the Republic of Belarus should not benefit from any lower tariffs under the Union's tariff rate quotas, on terms of most-favoured-nation treatment. The reduced rates set out in the Union's tariff rate quotas for the goods listed in the Annexes I and II to this Regulation should therefore not apply to goods originating in or exported directly or indirectly from the Russian Federation or the Republic of Belarus to the Union.
- (9) The envisaged increase in customs duties is not expected to negatively affect global food security because the increase in tariffs applies only to imports into the Union and does not affect goods concerned Regulation if they are only transiting through the Union's territory to third countries of final destination. To the contrary, the envisaged increase in Union import duties may increase the exportation of those goods to third countries and increase the availability of supplies there.
- (10) At the same time, fertilisers play a significant role for the food security as well as for the financial stability of the farmers in the Union. It is therefore necessary to ensure predictable and sufficient access to fertilisers, at affordable price levels for Union farmers, which should in turn contribute to the stabilisation of agricultural markets. During a transitional period, the proposed measure would stimulate stepping up the Union production and allow for reinforcing alternative sources of supply from other international partners, minimising the risk that fertilisers prices for Union farmers increase substantially. To this end, the Commission should monitor closely the evolution of fertiliser prices on the Union market. Should fertiliser prices substantially increase, the Commission should assess the situation and take all appropriate actions to remedy such surge.
- (11) The envisaged increase in customs duties is consistent with the Union's external action in other areas, as set out in Article 21(3) of the Treaty on European Union. The state of

relations between the Union and the Russian Federation has greatly deteriorated in recent years and particularly since 2022. This is due to the Russian Federation's blatant disregard for international law and, in particular, its unprovoked and unjustified military aggression and full-scale invasion of 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 vis-à-vis Ukraine.

- (12) The Russian Federation is a Member of the World Trade Organization. However, the Union is currently allowed, by virtue of the exceptions that apply under the Agreement Establishing the World Trade Organization, and in particular Article XXI of the GATT 1994 (security exceptions), to disregard the obligation to accord to goods imported from the Russian Federation the advantages granted to like similar products imported from other countries (most-favoured-nation treatment) and is not prevented from charging 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) The situation between the Union and the Republic of Belarus has also deteriorated in recent years due to the regime's disregard for international law, fundamental freedoms and human rights, as well as its support for the Russian Federation's full-scale invasion of Ukraine. Since October 2020, the Union has progressively imposed restrictive measures on trade with the Republic of Belarus.
- (14) The Republic of Belarus is not a Member of the World Trade Organization. The Union is therefore not obliged, by virtue of the Agreement Establishing the World Trade Organization, 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 allow actions justified on the basis of applicable exception clauses, in particular security exceptions.
- (15) This Regulation does not go beyond what is necessary to achieve the objectives pursued in accordance with Article 5(4) of the Treaty on European Union. In accordance with the principle of proportionality, it is necessary and appropriate to lay down rules increasing tariffs on those goods with immediate effect, firstly in order to achieve the basic objective of ensuring that the concerned agricultural goods and fertilisers that originate in or are exported directly or indirectly from the Russian Federation and the Republic of Belarus do not disturb the Union's market for those goods; and secondly in order to implement the Common Commercial Policy and reduce the Union's imports of these goods and fertilisers from the Russian Federation and the Republic of Belarus in response to concerns that such imports could negatively affect the Union's internal market and impair the Union's food security,

HAVE ADOPTED THIS REGULATION:

Article 1

1. Goods classified in the Combined Nomenclature (CN) codes listed in Annex I that are imported into the Union and that originate in or are exported directly or indirectly from the Russian Federation or the Republic of Belarus, shall be subject to an additional 50% *ad valorem* tariff customs duty that shall apply on top of the applicable Common Customs Tariff rate. Such goods originating in or exported directly or indirectly from the Russian Federation or the Republic of Belarus shall not be eligible for lower import duties for limited quantities (tariff rate quotas), as they apply, because they are either required by Union obligations under the

Agreement Establishing the World Trade Organization, or opened by the Union without such obligation.

2. Goods classified in the tariff lines listed in Annex II that are imported into the Union and that originate in or are exported directly or indirectly from the Russian Federation or the Republic of Belarus shall be subject to an import duty as follows:
 - (a) with regard to the goods falling under CN code 3102:
 - (i) 6.5% *ad valorem* + 40 EUR/tonne from 1 July 2025 until 30 June 2026;
 - (ii) 6.5% *ad valorem* + 60 EUR/tonne from 1 July 2026 until 30 June 2027;
 - (iii) 6.5% *ad valorem* + 80 EUR/tonne from 1 July 2027 until 30 June 2028;
 - (iv) 6.5% *ad valorem* + 315 EUR/tonne from 1 July 2028.
 - (b) with regard to the goods falling under CN codes 3105 20, 3105 30, 3105 40, 3105 51, 3105 59 and 3105 90:
 - (i) 6.5% *ad valorem* + 45 EUR/tonne from 1 July 2025 until 30 June 2026;
 - (ii) 6.5% *ad valorem* + 70 EUR/tonne from 1 July 2026 until 30 June 2027;
 - (iii) 6.5% *ad valorem* + 95 EUR/tonne from 1 July 2027 until 30 June 2028;
 - (iv) 6.5% *ad valorem* + 430 EUR/tonne from 1 July 2028.
 - (c) Notwithstanding points (a) and (b), if cumulative import volumes of goods listed in points (a) and (b) reach the thresholds set below, the Commission shall, within 21 days, impose a duty at the level defined under point (a)(iv) or (b)(iv) respectively, for the remaining imports of these goods in the given period:
 - (i) 2.7 million tonnes from 1 July 2025 until 30 June 2026;
 - (ii) 1.8 million tonnes from 1 July 2026 until 30 June 2027;
 - (iii) 0.9 million tonnes from 1 July 2027 until 30 June 2028.
 - (d) The Commission may adopt an implementing act laying down the arrangements for monitoring the import volumes referred to in paragraph 2. That implementing act shall be adopted in accordance with the advisory procedure set out in Article 4 of Regulation (EU) No 182/2011.

Article 2

1. The Commission shall monitor prices applicable in the Union of the goods listed in Annex II during four years from the application of this Regulation.
2. Should the price levels of the goods listed in Annex II substantially exceed the levels of 2024 in the period referred to in paragraph 1, the Commission shall assess the situation and take all appropriate actions to remedy such surge. This may include, if appropriate, proposing the temporary suspension of tariffs for concerned goods imported from origins other than the Russian Federation and the Republic of Belarus.

Article 3

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 from four weeks after its entry into force in respect of the goods listed in Annex I.

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

LEGISLATIVE FINANCIAL STATEMENT

NAME OF THE PROPOSAL:

Proposal for a regulation of the European Parliament and of the Council on the modification of customs duties applicable to imports of certain goods originating in or exported directly or indirectly from the Russian Federation and the Republic of Belarus

BUDGET LINES:

Chapter and article: Chapter 12, Article 120.

Amount budgeted for 2024: EUR 24 620 400 000.

FINANCIAL IMPACT:

- ☐ Proposal has no financial implications
- ☒ Proposal has no financial impact on expenditure but has a financial impact on the traditional own resources revenue for the following reasons.

In 2023, the total value of the Union's imports from the Russian Federation and the Republic of Belarus of CN codes within the scope of this proposed regulation and subject to the proposed increase was over EUR 1.69 billion. Of this total, imports of agricultural goods were EUR 380 million and imports of fertilisers were EUR 1.31 billion.

Imports of concerned fertilisers from the Russian Federation and the Republic of Belarus are currently subject to a 6.5% *ad valorem* tariff. Most of the 2023 fertiliser imports (EUR 516 million) took place under CN code 3102 10 10. Significant imports also took place under CN codes 3105 30 00 (EUR 179 million), 3105 20 10 (EUR 151 million), 3105 40 00 (EUR 91 million) and 3 105 59 00 (EUR 89 million). The overall tariff revenue for the Union from fertiliser imports from the Russian Federation and the Republic of Belarus was EUR 85.2 million, before deduction of collection costs by Member States.

Imports of the concerned agricultural products are subject to varying duties. In 2023 the overall tariff revenue for the Union from imports of those goods from the Russian Federation and the Republic of Belarus was EUR 27 million, before deduction of collection costs by Member States. For these agricultural goods, the increase of tariffs by this proposed regulation is expected to considerably decrease or even stop these trade flows. The collection of increased customs duties corresponding to the proposed increases on agricultural goods is expected to be minimal (close to zero), because trade flows are expected to cease due to the increase in tariff levels.

The collection of increased customs duties corresponding to the proposed increases on fertilisers is expected to cease when the proposed regulation enters into full application upon the end of the three-year transition period, because trade flows are expected to cease due to the increase in tariff levels. These trade flows and associated customs duties are nevertheless expected to remain substantial during the transition period.

On the basis of the abovementioned factors, the impact on the loss of revenue for the Union budget resulting from this proposed regulation is estimated at a maximum of EUR 84 million per year as from the financial year 2029: [(EUR 85.2 million + EUR 27 million) = EUR 112.2 million gross amount, including collection costs] x 0.75.

For 2025, 2026, 2027 and 2028, the impact of the loss of traditional own resources revenue for the Union budget is estimated to be much lower than the amount calculated for 2028. This is because increased duties on fertilisers are expected to bring additional tariff revenues of EUR 77 million per 12-month period (after deduction of collection costs), contributing to an increase of own resources of EUR 58 million. The net reduction of own resources is therefore expected to be no higher than EUR 26 million in the first 12-month period of the application (1 July 2025 – 30 June 2026), corresponding to EUR 14 million for the remaining of the year 2025. It is even possible that own resources may increase if the reduction of imports from the Russian Federation is partially matched by imports from other third countries that do not benefit from tariff preferences under the Union's free trade agreements.

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



EUROPEAN
COMMISSION

Brussels, 28.1.2025
COM(2025) 34 final

ANNEXES 1 to 2

ANNEXES

to the

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

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in or exported directly or indirectly from the Russian Federation and the Republic of
Belarus**

ANNEX I

List of goods referred to in Article 1(1)

CN code	Description
01	Live animals
02	Meat and edible meat offal
04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
05	Products of animal origin, not elsewhere specified or included
06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
Ex 07	Edible vegetables and certain roots and tubers, except: 0713 10 peas (<i>Pisum sativum</i>) 0713 20 chickpeas (garbanzos)
08	Edible fruits and nuts; peel of citrus fruit or melons
09	Coffee, tea, maté and spices
1004	Oats
1006	Rice
1008 60	Triticale
Ex 11	Products of the milling industry; malt; starches; inulin; wheat gluten, except CN code 1106 10 00 'of the dried leguminous vegetables of heading 0713'
1209	Seeds, fruits and spores, of a kind used for sowing
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>), of a kind used primarily for human consumption, not elsewhere specified or included
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
13	Lac; gums, resins and other vegetable saps and extracts
1401	Vegetable materials of a kind used primarily for plaiting (e.g. bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)
1404 20	Cotton linters
1501	Pig fat (including lard) and poultry fat, other than that falling under

	headings 0209 or 1503
1502	Fats of bovine animals, sheep or goats, other than those falling under heading 1503
1503	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared
1505	Wool grease and fatty substances derived therefrom (including lanolin)
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified
1509	Olive oil and its fractions, whether or not refined, but not chemically modified
1510	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions falling under heading 1509
1511	Palm oil and its fractions, whether or not refined, but not chemically modified
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified
1515 30	Castor oil and its fractions
1515 50	Sesame oil and its fractions
1515 60	Microbial fats and oils and their fractions
1515 90 11	Tung oil; jojoba and oiticica oils; myrtle and japan wax; their fractions
1515 90 21	Crude tobacco-seed oil and its fractions, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1515 90 29	Crude tobacco-seed oil and its fractions, excluding for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1515 90 31	Tobacco-seed oil and its fractions other than crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1515 90 39	Tobacco-seed oil and its fractions other than crude, excluding for technical or industrial uses other than the manufacture of foodstuffs for human consumption
1516 10	Animal fats and oils and their fractions
1516 20 10	Hydrogenated castor oil, so-called 'opal-wax'
1516 30	Microbials fats and oils and their fractions
1517	Margarine, edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions falling under heading 1516
1518 00 10	Linnoxyn
1520	Glycerol, crude; glycerol waters and glycerol lyes
1521	Vegetable waxes, (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured
1522	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes
1601	Sausages and similar products of meat, meat offal, blood or insects;

	food preparations based on these products
1602	Other prepared or preserved meat, meat offal, blood or insects
17	Sugars and sugar confectionery
18	Cocoa and cocoa preparations
19	Preparations of cereals, flour, starch or milk; pastrycooks' products
20	Preparations of vegetables, fruit, nuts or other parts of plants
21	Miscellaneous edible preparations
22	Beverages, spirits and vinegar
2301 10	Flours, meals and pellets, of meat or offal, unfit for human consumption; greaves
2302 10	Bran, sharps and other residues of maize (corn), whether or not in the form of pellets, derived from sifting, milling or other working
2302 40 02	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, with starch content not exceeding 35%
2302 40 08	Bran, sharps and other residues of rice, whether or not in the form of pellets, derived from sifting, milling or other working, other than with starch content not exceeding 35%
2302 50	Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working
2306 90 11	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of olive oil, containing 3% or less by weight of olive oil
2309 90 19	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of olive oil, containing more than 3% by weight of olive oil
2307	Wine lees; argol
2308 00 11	Grape marc, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included, having a total alcoholic strength by mass not exceeding 4.3% mas and a dry matter content not less than 40% by weight
2308 00 19	Grape marc, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included, unless having a total alcoholic strength by mass not exceeding 4.3% mas and a dry matter content not less than 40% by weight
2308 00 40	Acorns and horse-chestnuts; pomace or marc of fruit, other than grapes, whether or not in the form of pellets, of a kind used for animal feeding, not elsewhere specified or included
2309 10	Dog or cat food, put up for retail sale
2309 90 10	Fish or marine mammal solubles, of a kind used in animal feeding
2309 90 33	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 but containing no starch or containing 10% or less by weight of starch and containing not less than 10% but less than 50% by weight of milk products

2309 90 35	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 but containing no starch or containing 10% or less by weight of starch and containing not less than 50% but less than 75% by weight of milk products
2309 90 39	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 but containing no starch or containing 10% or less by weight of starch and containing not less than 75% by weight of milk products
2309 90 43	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 and containing more than 10% but not more than 30% by weight of starch and containing not less than 10% but less than 50% by weight of milk products
2309 90 49	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 and containing more than 10% but not more than 30% by weight of starch and containing not less than 50% by weight of milk products
2309 90 53	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 and containing more than 30% by weight of starch and containing not less than 10% but less than 50% by weight of milk products
2309 90 59	Preparations, including premixes, of a kind used in animal feeding, containing glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 and containing more than 30% by weight of starch and containing not less than 50% by weight of milk products
2309 90 70	Preparations, including premixes, of a kind used in animal feeding, containing no starch, glucose, glucose syrup, maltodextrine or maltodextrine syrup but containing milk products
24	Tobacco and manufactured tobacco substitutes; products, whether or not containing nicotine, intended for inhalation without combustion; other nicotine containing products intended for the intake of nicotine into the human body
2905 43	Mannitol
2905 44	D-glucitol (sorbitol)
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils

3501	Casein, caseinates and other casein derivatives; casein glues
3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives
3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured, and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501
3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed
3505	Dextrins and other modified starches (e.g. pregelatinised or esterified starches); glues based on starches, dextrins or other modified starches
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
4101	Raw hides and skins of bovine (including buffalo) or equine animals, (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split
4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared, whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by notes 1(b) or 1(c) to Chapter 41
4301	Raw fur skins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 4101, 4102 or 4103
5001	Silkworm cocoons suitable for reeling
5002	Raw silk (not thrown)
5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock)
5101	Wool, not carded or combed
5102	Fine or coarse animal hair, not carded or combed
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garneted stock
5201	Cotton, not carded or combed
5202	Cotton waste (including yarn waste and garneted stock)
5203	Cotton, carded or combed
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock)

5302	True hemp (<i>Cannabis sativa L.</i>), raw or processed, but not spun; tow and waste of true hemp (including yarn waste and garneted stock)
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ANNEX II

List of goods referred to in Article 1(2)

CN code	Description
3102	Mineral or chemical fertilisers, nitrogenous
Ex 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg; Except: 3105 10 00 - Goods of chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg 3105 60 00 - Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium