

Brussels, 17 June 2026  
(OR. en)

10429/26

---

---

**Interinstitutional File:  
2025/0261 (COD)**

---

---

**CODEC 1150  
POLCOM 217  
COMER 105  
USA 21  
COTRA 49  
PE 82**

## **INFORMATION NOTE**

---

**From:** General Secretariat of the Council  
**To:** Permanent Representatives Committee/Council

---

**Subject:** 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  
- Outcome of the European Parliament's first reading  
(Strasbourg, 15 to 18 June 2026)

---

### **I. INTRODUCTION**

In accordance with the provisions of Article 294 of the TFEU and the Joint declaration on practical arrangements for the codecision procedure<sup>1</sup>, a number of informal contacts have taken place between the Council, the European Parliament and the Commission with a view to reaching an agreement on this proposal at first reading.

---

<sup>1</sup> OJ C 145, 30.6.2007, p. 5.

In this context, the Chair of the Committee on International Trade (INTA), Bernd LANGE (S&D, DE), presented on behalf of INTA a compromise amendment (amendment number 62) to the abovementioned proposal for a Regulation, for which he had prepared a draft report, and also tabled two amendments (amendments number 63 and 64) to the legislative resolution containing statements. These amendments had been agreed during the informal contacts referred to above. In addition, the Left political group tabled a procedural motion<sup>2</sup> and seven amendments (amendments number 65 to 71) to the draft legislative act, to be voted only if the procedural motion was adopted.

## II. VOTE

When it voted on 16 June 2026 the plenary adopted the compromise amendment (amendment number 62) to the abovementioned proposal for a Regulation and amendments 63 and 64 to the legislative resolution. No other amendments were adopted. The Commission's proposal as thus amended constitutes the Parliament's first-reading position which is contained in its legislative resolution as set out in the Annex hereto<sup>3</sup>.

The Parliament's position reflects what had been previously agreed between the institutions. The Council should therefore be in a position to approve the Parliament's position.

The act would then be adopted in the wording which corresponds to the Parliament's position.

---

<sup>2</sup> Under Rule 60(3) a group or the low threshold may request that plenary vote on amendments to the draft legislative act instead of the provisional agreement.

<sup>3</sup> The version of the Parliament's position in the legislative resolution has been marked up to indicate the changes made by the amendments to the Commission's proposal. Additions to the Commission's text are highlighted in *bold and italics*. The symbol "■" indicates deleted text.

## P10\_TA(2026)0196

### **Adjustment of customs duties and opening of tariff quotas for the import of certain goods originating in the United States of America**

**European Parliament legislative resolution of 16 June 2026 on 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 (COM(2025)0471 – C10-0193/2025 – 2025/0261(COD))**

**(Ordinary legislative procedure: first reading)**

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2025)0471),
  - having regard to Article 294(2) and Article 207(2) of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C10-0193/2025),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the budgetary assessment by the Committee on Budgets,
  - having regard to the provisional agreement approved by the committee responsible under Rule 75(4) of its Rules of Procedure and the undertaking given by the Council representative by letter of 27 May 2026 to approve Parliament’s position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
  - having regard to Rules 60 and 58 of its Rules of Procedure,
  - having regard to the opinion of the Committee on Agriculture and Rural Development,
  - having regard to the report of the Committee on International Trade (A10-0069/2026),
1. Adopts its position at first reading hereinafter set out<sup>1</sup>;
  2. Approves the joint statement by Parliament and the Commission annexed to this resolution, which will be published in the C series of the *Official Journal of the European Union*;
  3. Takes note of the statement by the Commission annexed to this resolution, which will be

---

<sup>1</sup> This position replaces the amendments adopted on 26 March 2026 (Texts adopted, P10\_TA(2026)0096).

published in the C series of the *Official Journal of the European Union*;

4. Calls on the Commission to refer the matter to Parliament again if it replaces, substantially amends or intends to substantially amend its proposal;
5. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

**P10\_TC1-COD(2025)0261**

**Position of the European Parliament adopted at first reading on 16 June 2026 with a view to the adoption of Regulation (EU) 2026/... of the European Parliament and of the Council on the adjustment of customs duties on imports 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<sup>1</sup>,

---

<sup>1</sup> Position of the European Parliament of 16 June 2026.

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. That deep and comprehensive partnership is underpinned by significant mutual investments in each other's markets, worth approximately EUR 5,3 trillion. ***Ensuring the continued integration of those economies, which underpins the broader partnership between the Union and the United States, is a strategic imperative, particularly at a time when Russia's war of aggression against Ukraine threatens the Union's essential security interests.***
- (2) ***The Union reiterates its unwavering commitment to a transparent, fair and rules-based multilateral trading system grounded in the principles of the World Trade Organization (WTO). In line with the Treaties, the Union remains devoted to advancing its values and interests on the global stage, particularly through the promotion of open and equitable trade and the reinforcement of international law. The WTO remains the cornerstone of the global trading order and the primary forum for developing, implementing and enforcing international trade rules. Close cooperation with like-minded partners is essential to upholding and strengthening that system, to safeguarding a predictable and rules-based global trading environment, to advancing necessary WTO reforms and to establishing a well-functioning dispute settlement mechanism.***

- (3) *The Union remains committed to ensuring that the trade and investment relationship between the Union and the United States evolves in line with the principles of free and fair trade between the parties and in line with the WTO rules-based trading system without undermining other Union trade policy measures, including in the area of trade defence.*

(4) *In the course of 2025, the United States imposed a series of tariff measures affecting the Union. With effect from 12 March 2025, the United States imposed additional tariffs of 25 % on imports of steel and aluminium and their derivative products. With effect from 3 April 2025, the United States imposed an additional tariff of 25 % on imports of automobiles. With effect from 5 April 2025, the United States imposed an additional tariff on all imports from all trading partners, with the possibility of exceptions. That additional tariff included a baseline tariff of 10 % on all imports. Depending on bilateral trade balances, that baseline tariff could be replaced by country-specific tariffs. For the Union, the announced country-specific tariff was 20 %. On 9 April 2025, the United States announced a 90-day deferral of the imposition of the country-specific tariffs, maintaining the baseline tariff of 10 % in place for all partners. With effect from 3 May 2025, the United States imposed an additional tariff of 25% on imports of automobile parts. With effect from 4 June 2025, the United States' tariffs on imports of steel and aluminium and their derivative products were raised to 50 %. On 12 July 2025, the President of the United States announced that the baseline tariff of 10 % on Union goods would be replaced with a country-specific tariff of 30 % with effect from 1 August 2025. With effect from 1 August 2025, the United States imposed additional tariffs of 50 % on imports of copper and its derivative products.*

- (5) *In such a context, and with a view to establishing a stable framework for trade between the Union and the United States, the President of the Commission and the President of the United States reached a political agreement on 27 July 2025 (the ‘political agreement of 27 July 2025’), which was subsequently reflected in the Joint Statement on a European Union – United States Framework on an Agreement on Reciprocal, Fair and Balanced Trade of 21 August 2025 (the ‘Joint Statement’).*
- (6) ■ In the Joint Statement, the United States committed to modifying certain tariffs applicable to imports from the Union to the United States, in line with the political agreement of 27 July 2025, reducing the applicable rate to an all-inclusive tariff ceiling of 15 %. The United States ■ also *committed to* applying 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 considering 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.

- (7) 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. *The Union remains committed to continuing to engage in negotiations with the United States with a view to reaching a mutually beneficial agreement for other important sectors of its economy, such as the agri-food sector, as well the industrial goods sector.*
- (8) In the Joint Statement, the Union committed to eliminating customs duties on all United States industrial goods and to providing preferential market access for a wide range of United States seafood and 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 committed to negotiating rules of origin that would apply to those trade benefits.
- (9) Therefore, 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, by adopting preferential tariff measures as referred to in Regulation (EU) No 952/2013 of the European Parliament and of the Council<sup>2</sup>.

---

<sup>2</sup> 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>).

**(10) This Regulation does not prejudice the ability of the Union, in accordance with Union law, and in particular Regulation (EU) 2023/2675 of the European Parliament and of the Council<sup>3</sup>, also known as ‘the Anti-Coercion Instrument’, and Regulation (EU) No 654/2014 of the European Parliament and of the Council<sup>4</sup>, also known as ‘the Enforcement Regulation’, and in accordance with international law, to apply measures in response to measures adopted by the United States.**

---

<sup>3</sup> **Regulation (EU) 2023/2675 of the European Parliament and of the Council of 22 November 2023 on the protection of the Union and its Member States from economic coercion by third countries (OJ L, 2023/2675, 7.12.2023, ELI: <http://data.europa.eu/eli/reg/2023/2675/oj>).**

<sup>4</sup> **Regulation (EU) No 654/2014 of the European Parliament and of the Council of 15 May 2014 concerning the exercise of the Union's rights for the application and enforcement of international trade rules and amending Council Regulation (EC) No 3286/94 laying down Community procedures in the field of the common commercial policy in order to ensure the exercise of the Community's rights under international trade rules, in particular those established under the auspices of the World Trade Organization (OJ L 189, 27.6.2014, p. 50, ELI: <http://data.europa.eu/eli/reg/2014/654/oj>).**

- (11) **The main objective of the Joint Statement is to establish a clear framework for transatlantic trade that provides much-needed stability and predictability for Union exporters. Where actions by the United States threaten to undermine such stability and predictability, including by diverging or threatening to diverge from its commitments under the Joint Statement, for example if the United States fails, in the context of the expiry or replacement of the temporary import surcharge imposed by Proclamation of the President of the United States of 20 February 2026 on Union exports to the United States pursuant to Section 122 of the Trade Act of 1974, to address the Union's concerns regarding the tariff treatment of those Union exports which, until 24 February 2026, benefitted from the 15 % all-inclusive tariff ceiling or were exempted from additional tariffs, in accordance with the Joint Statement, the Commission should be empowered to suspend, in whole or in part, the Union's commitments under the Joint Statement as implemented by this Regulation. Likewise, where the United States otherwise undermines the objectives of the Joint Statement, the Commission should be empowered to suspend, in whole or in part, the Union's commitments under the Joint Statement as implemented by this Regulation.**

*(12) The Joint Statement does not provide for the application of the 15 % tariff ceiling to steel and aluminium; therefore the tariffs of 50 % imposed by the United States in 2025 remain in place. The Union and the United States have, however, expressed their intention, in the Joint Statement, to consider the possibility of cooperating on ring-fencing their respective domestic markets from steel and aluminium overcapacity, while ensuring secure supply chains between each other, including through tariff quota solutions.*

- (13) *On 19 August 2025, the United States Department of Commerce announced the addition of 407 product categories to the list of steel and aluminium derivative products covered by Section 232 sectoral tariffs. As a result, the steel and aluminium content of those additional products is subject to a tariff of 50 %. On 2 April 2026, the list of steel and aluminium derivative products subject to those tariffs and the methodology of application of those tariffs were further amended.*
- (14) *The imposition of those tariffs, together with the cumbersome administrative and customs requirements introduced following the political agreement of 27 July 2025, have increased instability in trade between the Union and the United States and has led to serious economic consequences for the Union companies concerned and for their workers. Those tariffs also disproportionately affect the Union’s small and medium-sized enterprises and downstream industries, undermining their competitiveness in the United States market and leading to potential long-term loss of market share and to lasting damage to transatlantic industrial supply chains. The Union and the United States should therefore reach a swift and mutually beneficial conclusion to the ongoing negotiations aimed at resolving those tariff issues and restoring stable transatlantic trade relations. In that context, the Commission should be empowered to adopt an implementing act suspending the application of this Regulation in relation to the goods falling under chapters 72, 73 and 76 of the Combined Nomenclature as laid down in Council Regulation (EEC) No 2658/87<sup>5</sup>, where, on 31 December 2026, the United States continues to apply a tariff higher than 15 % on steel and aluminium derivative products imported from the Union to the United States.*
- (15) *This Regulation grants the United States broad and exceptional tariff preferences and tariff quotas, which could potentially lead to increases in imports of the goods covered by those preferences and quotas, which could in turn have a significant impact on Union industry. A safeguard mechanism should therefore be established, with the aim of protecting Union industry, including in the agricultural sector, in the event that the tariff preferences and tariff quotas provided for in this Regulation would lead to such*

---

<sup>5</sup> Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

*increases of imports of certain goods as to cause or threaten to cause serious injury to Union industry.*

- (16) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission to suspend, *in whole or in part*, the application of the adjusted customs duties and of the tariff quotas provided for in this Regulation, in specific circumstances. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council<sup>6</sup>.
- (17) The origin of goods should be determined in accordance with applicable Union law, in particular **■** *the rules on non-preferential origin as laid down in Title II, Chapter 2, Section 1* of Regulation (EU) No 952/2013, until rules on preferential origin as referred to in that Regulation have been adopted to implement the outcome of the negotiations on rules of origin referred to in the Joint Statement.
- (18) *This Regulation is not accompanied by an impact assessment and the potential economic impact of this Regulation is difficult to estimate prior to its adoption. The Commission should therefore monitor the economic effects in the Union of the adjustment of customs duties and the opening of tariff quotas provided for in this Regulation. The Commission should inform the European Parliament and the Council at regular intervals of the changes in trade volumes and values of imports into the Union of goods originating in the United States and covered by this Regulation. By 30 June 2029, the Commission should present a comprehensive assessment of the effects of this Regulation, accompanied, where appropriate, by a legislative proposal to extend the period of application of this Regulation.*

---

<sup>6</sup> 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>).

- (19) *Access to the Union market is conditional on compliance with applicable Union law.*
- (20) *The European Parliament and the Council will be kept fully and regularly informed, in a timely manner, of relevant developments in the application of this Regulation, and will be duly consulted, as appropriate, in accordance with the Treaties.*
- (21) 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 established by Regulation (EEC) No 2658/87 on imports into the Union of the goods classified under the Combined Nomenclature (CN) codes listed in Annex I to this Regulation and originating in the United States shall be 0 %.
2. The ad valorem component of the Common Customs Tariff shall not be applied *to* imports into the Union of the goods classified under the CN codes listed in Annex II to this Regulation and originating in the United States. The specific duty on those goods, that applies in a situation where the import price falls below the entry price, shall be maintained.

*Article 2*  
*Opening of tariff quotas*

1. Tariff quotas of the Union 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 tariff quotas referred to in paragraph 1 of this Article, preferential duty rates within the meaning of Article 56(2), point (e), of Regulation (EU) No 952/2013 shall apply. Those rates shall be the duty rates specified in the column entitled ‘In-quota rate’ *of* the table set out in Annex III to this Regulation, and shall apply up to the volumes specified in the column entitled ‘**Quota volume**’ *of* that table. **■**

The quota volumes set out in Annex III to this Regulation shall apply for consecutive periods of 12 months, with the first of those periods starting on ... [the date of entry into force of this Regulation].

3. The quota volumes 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>7</sup>.

### *Article 3*

#### *Suspension of application of Articles 1 and 2*

1. The Commission **is empowered to** adopt an implementing act suspending in whole or in part the application of Articles 1 and 2 in any of the following circumstances, ***after having carried out an examination on the basis of substantiated information gathered on its own initiative or received from any reliable source, including a Member State or the European Parliament:***
- (a) where the United States fails to implement the Joint Statement on a European Union – United States Framework on an Agreement on Reciprocal, Fair and Balanced Trade of 21 August 2025 (the ‘Joint Statement’) **], for example if, in the context of the expiry or replacement of the temporary import surcharge imposed by Proclamation of the President of the United States of 20 February 2026 on Union exports to the United States pursuant to Section 122 of the Trade Act of 1974, the United States fails to address the Union’s concerns regarding the tariff treatment of those Union exports which, until 24 February 2026, benefitted from the 15 % all-inclusive tariff ceiling or were exempted from additional tariffs, in line with the Joint Statement; ]**

---

<sup>7</sup> 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, ELI: [http://data.europa.eu/eli/reg\\_impl/2015/2447/2025-05-19](http://data.europa.eu/eli/reg_impl/2015/2447/2025-05-19)).

- (b) *where the United States otherwise undermines the objectives of improving the trade and investment relationship between the Union and the United States and the objectives pursued by the Joint Statement to promote reciprocal, fair and balanced trade, or undermines access of Union economic operators to the United States' market, discriminates against or targets Union economic operators aiming to operate, or already operating, in the United States, or otherwise disrupts the trade and investment relationship between the Union and the United States;*
- (c) *where there is sufficient indication that the United States will act in the manner referred to in point (a) or (b) in the future; or*
- (d) *where a change of objective circumstances has occurred with regard to those existing on the date of the Joint Statement.*

2. *The Commission is empowered to adopt an implementing act suspending the application of Article 1 in relation to the goods falling under CN chapters 72, 73 and 76 as listed in Annex I, where, on 31 December 2026, the United States continues to apply a tariff rate higher than 15 % on steel and aluminium derivative products imported from the Union to the United States.*

*By 1 December 2026, the Commission shall report to the European Parliament and to the Council on the United States' tariff treatment of steel and aluminium derivative products imported from the Union to the United States.*

3. *The implementing acts referred to in paragraphs 1 and 2 of this Article shall be adopted in accordance with the examination procedure referred to in Article 5(2).*

*Those implementing acts shall apply for as long as the circumstances referred to in paragraph 1 or 2, respectively, persist.*

*Article 4*  
*Safeguard measures*

1. *Where there is sufficient evidence that, as a result of the adjustment of customs duties pursuant to Article 1 or the opening of tariff quotas pursuant to Article 2, a good originating in the United States is imported into the Union in such increased quantities, in absolute terms or relative to Union production, and under such conditions, as to cause or threaten to cause serious injury to the Union industry, the Commission may adopt an implementing act suspending in whole or in part the application of Article 1 or 2. That implementing act shall be adopted in accordance with the examination procedure referred to in Article 5(2).*
2. *Upon a duly substantiated request by three or more Member States, the Commission shall investigate whether the circumstances referred to in paragraph 1 exist.*

*The Commission shall initiate such an investigation also at the request of the Union industry, or any natural or legal person that is acting on behalf of the Union industry, or any association without legal personality that is acting on behalf of the Union industry or on behalf of trade unions, where there is sufficient prima facie evidence of serious injury or the threat of serious injury to the Union industry.*

*The Commission may initiate such an investigation also on its own initiative, including on the basis of information provided by one or more Member States or by the European Parliament.*

3. *The Commission shall inform the Member States and the European Parliament of the outcome of any investigation pursuant to paragraph 2.*
4. *The implementing act referred to in paragraph 1 shall apply for as long as the circumstances which led to its adoption persist.*
5. *For the purpose of this Article:*
  - (a) *‘Union industry’ means either the Union producers as a whole of the like or directly competitive product that operate within the territory of the Union, or Union producers whose collective output of the like or directly competitive product normally constitutes more than 50 % and in exceptional circumstances not less than 25 % of the total Union production of such product;*
  - (b) *‘Union producers’ means Union producers of industrial goods, as well as Union producers of seafood or agricultural goods covered by this Regulation.*

*Article 5*

*Committee procedure*

1. The Commission shall be assisted by the Trade Barriers Committee established by Regulation (EU) 2015/1843 of the European Parliament and of the Council<sup>8</sup>. *That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.*
2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

---

<sup>8</sup> 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 (OJ L 272, 16.10.2015, p. 1, ELI: <http://data.europa.eu/eli/reg/2015/1843/oj>).

*Article 6*  
*Rules of origin*

For the purposes of this Regulation, the origin of goods shall be determined in accordance with the **■ rules on non-preferential origin as referred to in Title II, Chapter 2, Section 1** of Regulation (EU) No 952/2013, until rules on preferential origin as referred to in Article 64(2) **■ or (3)** of that Regulation have been adopted.

*Article 7*  
*Monitoring, assessment and reporting*

- 1. The Commission shall monitor the economic effects in the Union of the adjustment of customs duties pursuant to Article 1 and the opening of tariff quotas pursuant to Article 2. By ... [six months from the date of entry into force of this Regulation] and every three months thereafter, the Commission shall inform the European Parliament and the Council of the changes in trade volumes and values of imports into the Union of goods originating in the United States and falling within the scope of this Regulation.*
- 2. By 30 June 2029, the Commission shall present a comprehensive assessment of the effects of this Regulation (the ‘comprehensive assessment’). The comprehensive assessment shall cover, inter alia:*
  - (a) the impact of the application of this Regulation on all imports and exports between the Union and the United States;*

- (b) changes in trade flows across Member States and industrial and agricultural sectors;*
- (c) how Union trade patterns have changed with respect to trade with third countries;*
- (d) the impact of this Regulation on revenues collected from customs duties;*
- (e) the impact of this Regulation on small and medium-sized enterprises.*

*The Commission shall make the data and methodology used for the comprehensive assessment available to the public.*

*Where appropriate, the comprehensive assessment shall be accompanied by a legislative proposal to extend the period of application of this Regulation.*

*Article 8*

*Entry into force and application*

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 ... [the date of entry into force of this Regulation] until 31 December 2029.***

***Where appropriate, the Commission shall submit together with the comprehensive assessment a legislative proposal to extend the period of application of this Regulation.***

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

Done at ...,

*For the European Parliament*

*For the Council*

*The President*

*The President*

---

## 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 ( <i>Vigna</i> spp., <i>Phaseolus</i> 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 the genus <i>Agaricus</i> )
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

---

<sup>1</sup> The nomenclature codes are taken from the Combined Nomenclature as laid down in Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as applicable in 2025, and *mutatis mutandis* as amended by subsequent legal acts.

CN 2025 code <sup>1</sup>	Description
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 ( <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i> )
0805 90 00	Fresh or dried citrus fruit - Other

CN 2025 code <sup>1</sup>	Description
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 the species <i>Vaccinium myrtillus</i>
0810 40 50	Fresh fruit of the species <i>Vaccinium macrocarpum</i> and <i>Vaccinium corymbosum</i>
0810 40 90	Fresh fruit of the genus <i>Vaccinium</i> (excluding of the species <i>Vaccinium vitis-idaea</i> , <i>myrtillus</i> , <i>macrocarpon</i> and <i>corymbosum</i> )
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 the species <i>Vaccinium myrtillus</i> , 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 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)

CN 2025 code <sup>1</sup>	Description
1102 90 10	Barley flour
1209 10 00	Sugar beet seed, for sowing

CN 2025 code <sup>1</sup>	Description
1209 21 00	Alfalfa seed for sowing
1209 23 80	Fescue seed, for sowing (excluding meadow fescue <i>Festuca pratensis</i> Huds seed and red fescue <i>Festuca rubra</i> L. seed)
1209 29 50	Lupine seed for sowing
1209 29 60	Fodder beet seed ( <i>Beta vulgaris</i> var. <i>alba</i> ), 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 ( <i>Beta vulgaris</i> var. <i>conditiva</i> ), for sowing
1209 91 80	Vegetable seeds for sowing (excluding salad beet or beetroot ( <i>Beta vulgaris</i> var. <i>conditiva</i> ))
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
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)

CN 2025 code <sup>1</sup>	Description
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 ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , lingonberries, <i>Vaccinium vitis-idaea</i> ), 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

CN 2025 code <sup>1</sup>	Description
	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

CN 2025 code <sup>1</sup>	Description
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 $\leq 1$ 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 $\leq 67$ at $20^{\circ}\text{C}$ , value of $> 30$ € per 100 kg, containing added sugar (excluding containing spirit)
2009 81	Cranberry ( <i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , lingonberry, <i>Vaccinium vitis-idaea</i> ) 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 $20^{\circ}\text{C}$ , value of $\leq 30$ € 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 $20^{\circ}\text{C}$ , 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 $\leq 67$ at $20^{\circ}\text{C}$ (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 $\leq 67$ at $20^{\circ}\text{C}$ , value of $> 30$ € per 100 kg net weight, containing added sugar (excluding mixtures or containing spirit)

CN 2025 code <sup>1</sup>	Description
2009 89 79	Juice of fruit or vegetables, unfermented, brix value $\leq 67$ at 20°C, value of $> \text{€ } 30$ 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 $\leq 67$ at 20°C, value of $\leq \text{€ } 30$ per 100 kg, containing $> 30\%$ added sugar, other than 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 $\leq 67$ at 20°C, value of $\leq \text{€ } 30$ per 100 kg, containing $\leq 30\%$ 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 $\leq 67$ 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

CN 2025 code <sup>1</sup>	Description
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

CN 2025 code <sup>1</sup>	Description
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
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

CN 2025 code <sup>1</sup>	Description
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

CN 2025 code <sup>1</sup>	Description
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

CN 2025 code <sup>1</sup>	Description
91	Clocks and watches and parts thereof

CN 2025 code <sup>1</sup>	Description
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; luminaries 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 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem duty component of 8,8% suspended to zero. Specific duty component maintained
0707 00 05	Cucumbers, fresh or chilled	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 12,8% suspended to zero. Specific duty component maintained
0709 91 00	Fresh or chilled globe artichokes	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 10,4% suspended to zero. Specific duty component maintained
0709 93 10	Fresh or chilled courgettes	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 12,8% suspended to zero. Specific duty component maintained
0805 10 22	Fresh navel oranges	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component (variable duty rates depending on date)

---

<sup>2</sup> The nomenclature codes are taken from the Combined Nomenclature as laid down in Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as applicable in 2025, and *mutatis mutandis* as amended by subsequent legal acts.

CN 2025 code <sup>2</sup>	Description	Tariff applicable to originating goods of the United States
		suspended to zero. Specific duty component maintained

CN 2025 code <sup>2</sup>	Description	Tariff applicable to originating goods of the United States
0805 10 24	Fresh white oranges	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0805 10 28	Fresh sweet oranges (excluding navel and white oranges)	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0805 21 10	Satsumas	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 16% suspended to zero. Specific duty component maintained
0805 21 90	Mandarins including tangerines (excluding clementines and satsumas)	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 16% suspended to zero. Specific duty component maintained
0805 22 00	Clementines including monreales	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 16% suspended to zero. Specific duty component maintained
0805 29 00	Wilkings and similar citrus hybrids	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 16% suspended to zero. Specific duty component maintained
0805 50 10	Lemons ( <i>Citrus limon</i> , <i>Citrus limonum</i> )	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component

CN 2025 code <sup>2</sup>	Description	Tariff applicable to originating goods of the United States
		of 6,4% suspended to zero. Specific duty component maintained

CN 2025 code <sup>2</sup>	Description	Tariff applicable to originating goods of the United States
0806 10 10	Fresh table grapes	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem 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 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem 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 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0809 29 00	Fresh cherries (excluding sour cherries)	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
0809 40 05	Fresh plums	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component (variable duty rates depending on date) suspended to zero. Specific duty component maintained
2009 61 10	Grape juice, including grape must, unfermented, of a brix value $\leq$ 30 at 20°C, of a value of $>$ 18 € per 100 kg, whether or not	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 22,4% suspended to zero. Specific duty component maintained

CN 2025 code <sup>2</sup>	Description	Tariff applicable to originating goods of the United States
	containing added sugar or other sweetening matter	

CN 2025 code <sup>2</sup>	Description	Tariff applicable to originating goods of the United States
2009 69 19	Grape juice, including grape must, unfermented, of a brix value > 67 at 20°C, of a value of > 22 € per 100 kg, whether or not containing added sugar or other sweetening matter	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 40% suspended to zero. Specific duty component maintained
2009 69 51	Concentrated grape juice, including grape must, unfermented, of a brix value > 30 but ≤ 67 at 20°C, of a value of > 18 € per 100 kg, whether or not containing added sugar or other sweetening matter	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem component of 22,4% suspended to zero. Specific duty component maintained
2009 69 59	Grape juice, including grape must, unfermented, of a brix value > 30 but ≤ 67 at 20°C, of a value of > 18 € per 100 kg, whether or not containing added sugar or other sweetening matter	Annex 2 to Regulation (EEC) No 2658/87 applies as follows: ad-valorem 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	0%	25 000 t
	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 carcasses and half-carcasses, hams, shoulders and cuts thereof, and fore-ends, loins, bellies and cuts thereof)		
	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		

---

<sup>3</sup> The nomenclature codes are taken from the Combined Nomenclature as laid down in Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff, as applicable in 2025, and mutatis mutandis as amended by subsequent legal acts.

Order number	CN 2025 code <sup>3</sup>	Description	In-quota rate	Quota volume
	0210 11 90	Hams, shoulders and cuts thereof of non-domestic swine, salted, in brine, dried or smoked, with bone in		

Order number	CN 2025 code <sup>3</sup>	Description	In-quota rate	Quota volume
	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		
	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)		

Order number	CN 2025 code <sup>3</sup>	Description	In-quota rate	Quota volume
	1602 42	Prepared or preserved shoulders and cuts thereof, of swine		

Order number	CN 2025 code <sup>3</sup>	Description	In-quota rate	Quota volume
	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, $\geq 80\%$ 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 $\leq 250$ g, preparations of livers and meat extracts)		
	1602 49 30	Prepared or preserved meat, offal and mixtures, of domestic swine, containing $\geq 40\%$ 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 $\leq 250$ g, preparations of liver and meat extracts)		

Order number	CN 2025 code <sup>3</sup>	Description	In-quota rate	Quota volume
	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	0%	3 000 t
	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		

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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 carcasses and half-carcasses, 'compensated' quarters, forequarters and hindquarters)		

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

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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 $\leq$ 1%, not concentrated nor containing added sugar or other sweetening matter	0%	10 000 t
	0401 20	Milk and cream of a fat content by weight of $>$ 1% but $\leq$ 6%, not concentrated nor containing added sugar or other sweetening matter		
	0401 40	Milk and cream of a fat content by weight of $>$ 6% but $\leq$ 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 $\geq$ 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	0%	10 000 t
	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 <i>Penicillium roqueforti</i> (excluding Roquefort and Gorgonzola)		
	0406 90 01	Cheese for processing		
	0406 90 21	Cheddar		

5. Tariff quota for nuts

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

6. Tariff quota for soybean oil

Order number	CN 2025 code	Description	In-quota rate	Quota 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	0%	40 000 t
	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		
	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 number	CN 2025 code	Description	In-quota rate	Quota volume
09.9008	0303 67	Frozen Alaska pollock ( <i>Theragra chalcogramma</i> )	0%	340 000 t
	0304 75	Frozen fillets of Alaska pollock ( <i>Theragra chalcogramma</i> )		
	0304 94	Frozen meat, whether or not minced, of Alaska pollock ( <i>Theragra chalcogramma</i> ) (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) ( <i>Oncorhynchus nerka</i> )	0%	20 000 t
	0303 12	Frozen pacific salmon (excluding sockeye salmon 'red salmon')		
	0304 81	Frozen fillets of pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), atlantic salmon ( <i>Salmo salar</i> ) and danube salmon ( <i>Hucho hucho</i> )		

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)	0%	5 000 t
	1605 29	Shrimps and prawns, prepared or preserved, in airtight containers (excluding smoked)		

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 ( <i>Squalus acanthias</i> ) and catsharks ( <i>Scyliorhinus</i> spp.)	0%	20 000 t
	0304 74 19	Frozen fillets of hake ( <i>Merluccius</i> spp.) (excluding cape hake, deepwater hake and argentine hake)		
	0304 88 11	Frozen fillets of piked dogfish ( <i>Squalus acanthias</i> ) and catsharks ( <i>Scyliorhinus</i> spp.)		
	0304 96 10	Frozen meat, whether or not minced, of piked dogfish ( <i>Squalus acanthias</i> ) and catsharks ( <i>Scyliorhinus</i> 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	2% + 6,3 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
		sucrose or isoglucose expressed as sucrose		

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	1806 10 30	Sweetened cocoa powder, containing $\geq$ 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 $\geq$ 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 $\geq$ 31%, by weight, of cocoa butter or containing a combined weight of $\geq$ 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 $\geq$ 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	2,1% + 3,56 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
		content > 2 kg, containing >= 18% by weight but < 31% by weight of cocoa butter		

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

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

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	1806 90 31	Chocolate and chocolate products, filled (excluding in blocks, slabs or bars and chocolates)	2,1% + 3,56 € /100kg/net	
	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	1,9% + 16,03 € /100kg/net	50 000 t

Order number	CN 2025 code	Description	In-quota rate	Quota volume
		containing < 5% by weight of cocoa calculated on a totally defatted basis, not else specified		

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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 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,	3,2%	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
		whey, yogurt, kephir or similar goods of heading 0401 to 0404)		

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	1901 90 95	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	1,9% + 16,03 € /100kg/net	
	1901 90 99	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 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)	1,9% + 7,71 € /100kg/net	
	1902 11 00	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	1,9% + 6,15 € /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	

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

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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 offal of any kind, including fats of any kind or origin	13,58 € /100 kg/net	
	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	

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

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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 (excluding preparations of the müsli type on the basis of unroasted cereal flakes)	1,3% + 11,5 € /100kg/net	
	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	1,3% + 8,4 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
		preparations of the müsli type based on unroasted cereal flakes)		

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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	2,4% + 4,58 € /100kg/net	
	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	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	1905 20 90	Gingerbread and the like, whether or not containing cocoa, containing $\geq 50\%$ sucrose, including invert sugar expressed as sucrose	2,5% + 7,85 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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	
	1905 31 30	Sweet biscuits, whether or not containing cocoa, containing >= 8% milkfats (excluding coated or covered with chocolate or cocoa preparations)	2,3% + 4,74 € /100kg/net	
	1905 31 91	Sweet sandwich biscuits, whether or not containing cocoa, containing < 8% milkfats (excluding coated or covered with chocolate or cocoa preparations)	2,3% + 4,74 € /100kg/net	
	1905 31 99	Sweet biscuits, whether or not containing cocoa, containing < 8% milkfats (excluding coated or covered with chocolate or cocoa preparations and sandwich biscuits)	2,3% + 4,74 € /100kg/net	
	1905 32 05	Waffles and wafers of a water content, by weight, of > 10%	2,3% + 4,74 € /100kg/net	
	1905 32 11	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations, in immediate packings of <= 85 g (excluding of a water content, by weight, of > 10%)	2,3% + 4,74 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	1905 32 19	Waffles and wafers, whether or not containing cocoa, coated or covered with chocolate or cocoa preparations (excluding in immediate packings of <= 85 g and waffles and wafers of a water content, by weight, of > 10%)	2,3% + 4,74 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	1905 32 91	Waffles and wafers, salted, whether or not filled (excluding of a water content, by weight, of > 10%)	2,3% + 4,74 € /100kg/net	
	1905 32 99	Waffles and wafers, whether or not containing cocoa, whether or not filled (excluding coated or covered with chocolate or cocoa preparations, salted and those with water content of > 10%)	2,3% + 4,74 € /100kg/net	
	1905 40 10	Rusks	2,4% + 4,74 € /100kg/net	
	1905 40 90	Toasted bread and similar toasted products (excluding rusks)	2,4% + 4,74 € /100kg/net	
	1905 90 10	Matzos	1% + 3,98 € /100kg/net	
	1905 90 20	Communion wafers, empty cachets for pharmaceutical use, sealing wafers, rice paper and similar products	1,1% + 15,13 € /100kg/net	
	1905 90 30	Bread, not containing added honey, eggs, cheese or fruit, whether or not containing in the dry state <= 5% by weight of either sugars or fats	2,4% + 4,74 € /100kg/net	
	1905 90 45	Biscuits (excluding sweet biscuits)	2,3% + 4,74 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	1905 90 55	Extruded or expanded products, savoury or salted (excluding crispbread, rusks, toasted bread, similar toasted products and waffles and wafers)	2,3% + 4,74 € /100kg/net	
	1905 90 70	Fruit tarts, currant bread, panettone, meringues, christmas stollen, croissants and other bakers' wares containing by weight $\geq 5\%$ of sucrose, invert sugar or isoglucose (excluding crispbread, gingerbread and the like, sweet biscuits, waffles and wafers, and rusks)	2,3% + 4,74 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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)	2,3% + 3,5 € /100kg/net	

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%	

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

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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,	0%	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
		spices and various ingredients and $\geq 4\%$ but $\leq 10\%$ of sugar, in containers holding $\leq 0,5$ l		

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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 $\leq 250$ 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 $\geq 3\%$ but $< 7\%$ milkfats	2% + 9,63 € /100kg/net	
	2105 00 99	Ice cream and other edible ice, containing $\geq 7\%$ milkfats	2% + 13,5 € /100kg/net	
	2106 10 20	Protein concentrates and textured protein substances, 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 10 80	Protein concentrates and textured protein substances, containing, by weight, $\geq 1,5\%$	66,75 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
		milkfat, >= 5% sucrose or isoglucose, >= 5% glucose or >= 5% starch		

Order number	CN 2025 code	Description	In-quota rate	Quota volume
	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	Food preparations, not else specified, containing, by weight, >= 1,5% milkfat, >=	2,3% + 8,35 € /100kg/net	

Order number	CN 2025 code	Description	In-quota rate	Quota volume
		5% sucrose or isoglucose, $\geq$ 5% glucose or $\geq$ 5% starch		

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 number	CN 2025 code	Description	In-quota rate	Quota volume
09.9019	3302 10 29	Preparations based on odoriferous substances, containing all flavouring agents characterizing a beverage, containing, by weight, $\geq 1,5\%$ milkfat, $\geq 5\%$ sucrose or isoglucose, $\geq 5\%$ glucose or $\geq 5\%$ 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 dextrans

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

---

*Two statements have been made with regard to this Regulation and can be found in OJ C, ..., ELI: ... and in OJ C, ...ELI: ...<sup>4</sup>.*

---

<sup>4</sup> OJ: please insert the OJ reference of the statements, including the ELI.

***Joint Statement by the European Parliament and the Commission on the safeguard mechanism under Regulation (EU) 2026/... on the adjustment of customs duties on imports 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 Commission recognises the importance placed by the European Parliament on following closely the implementation of this Regulation as regards the safeguard mechanism allowing for the suspension of preferences granted to the United States. To that end, should the European Parliament recommend that the Commission initiates a safeguard investigation, the Commission will carefully assess whether the circumstances justify an *ex officio* initiation of an investigation and inform the European Parliament of the outcome of its assessment.

***Statement by the Commission on implementing acts under Regulation (EU) 2026/... on the adjustment of customs duties on imports 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 Commission will keep the European Parliament regularly informed and take utmost account of the European Parliament's views before proposing an implementing act under this Regulation.

