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NOTE

From: General Secretariat of the Council
To: Delegations

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

Following a consultation with the Council Legal Service, delegations will find in the Annex the Presidency compromise text on the above-mentioned proposal with a view to the meeting of the Working Party on Customs Union on 15 April 2026.

Changes to the initial document (ST 7113/26 + ADD 1) are marked in **bold underlined** and ~~strikethrough~~.

Proposal for a

COUNCIL REGULATION

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

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 31 thereof,

Having regard to the proposal from the European Commission,

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

Acting in accordance with a special legislative procedure,

Whereas:

- (1) The Union market for certain nitrogen fertilisers inputs depends considerably on imports from third countries. In 2024, the Union imported 2 million tonnes of ammonia and 5,9 million tonnes of urea notably to produce nitrogen fertilisers. In addition, the Union imported in total 6,7 million tonnes of nitrogen-based fertilisers and mixtures containing nitrogen. These are carbon intensive goods for fertilisers where diversification is difficult and requires time. These fertilisers are also essential for European farmers who need a secure and regular trade flow of fertilisers at competitive prices to guarantee agricultural production and food security. The prices for those products have increased substantially since 2021.
- (2) For nitrogen-based fertilisers falling under the scope of this Regulation, the Union is a structural net importer, with supply concentrated in a few countries, one of the main suppliers being the Russian Federation.

- (3) Currently, a significant part of these goods for nitrogen-based fertilisers production, and of nitrogen-based fertilisers, are already imported into the Union duty-free from third countries that benefit from preferential access to the Union market. Despite this, the Union still imports a large volume of these goods originating in countries subject to the Common Customs Tariff, with customs duty rates currently ranging between 5.5% and 6.5%.
- (4) These duties increase the costs for nitrogen fertilisers producers and affect the price of fertilisers which in turn affects the price of food, raising concerns as regards the purchasing power of consumers including European farmers. In the recent years, the Union has witnessed a significant increase in fertilisers prices while prices of certain agricultural goods did not fully reflect the same trend. This situation puts under pressure the viability of the Union agricultural production.
- (5) In order to ensure a strong dynamism of the Union fertiliser market and diversify supply chains, it is necessary to facilitate imports of goods used to produce nitrogen-based fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen. Moreover, urgently diversifying sources of supply away from the Russian Federation is crucial, particularly given the measures established by Regulation 2025/1227 of the European Parliament and of the Council which will progressively increase tariffs for some of the goods falling within the scope of this Regulation.
- (6) The Union has experienced high energy costs in recent years, which have negatively affected fertilisers production in the Union and especially nitrogen-based fertilisers given that natural gas is the key energy source and a raw material. This has led to a significant impact on the production output and sales of the Union fertilisers industry. Union fertiliser producers still need to adapt to this complex environment driven by geopolitical factors. Therefore, any measure taken to improve supply of fertilizers should avoid impacting negatively Union fertilizers producers.

- (7) As existing Union fertiliser production needs to remain protected, there is a need to increase the resilience of this supply chain by favouring diversification of its inputs and minimising further the risk of external dependencies.
- (8) It is also appropriate to take action to reduce the costs of importing goods for nitrogen-based fertilisers production, certain nitrogen-based fertilisers, and mixtures containing nitrogen for which Union production is insufficient.
- (9) **Therefore, and in order to ensure sufficient and uninterrupted supply of certain nitrogen fertilisers which are produced in insufficient quantities in the Union and thereby avoid any disturbances on the market for those products,** It is therefore appropriate to temporarily suspend the Common Customs Tariff duty referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 of the European Parliament and of the Council¹ for urea and ammonia, as well as for certain nitrogen-based fertilisers, and mixtures containing nitrogen up to a certain volume of their imports. To balance the interests of Union producers and those of Union consumers of fertilisers, the temporary suspension of the Common Customs Tariff duties is limited per product to the volume of Union Most Favoured Nation (MFN) imports for 2024, excluding imports from the Russian Federation and the Republic of Belarus but increased by a top-up of 20% of the volumes imported from these two countries in 2024. The temporary tariff suspension should apply for one year. The Commission will monitor the situation on the fertilisers market and if necessary, propose the renewal of the tariff suspension to achieve sufficient diversification and improve the availability of competitively priced fertilisers for European farmers.
- (10) It is necessary to exclude imports of goods used to produce nitrogen-based fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen from the Russian Federation and the Republic of Belarus from the scope of the temporary tariff measure laid down in this Regulation. The exclusion of imports from the Russian Federation and the Republic of Belarus from the temporary suspension laid out in this Regulation is consistent with the Union's external action in other areas, as set out in Article 21(3) of the Treaty on European Union.

¹ 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>).

- (11) The state of relations between the Union and the Russian Federation has greatly deteriorated in recent years and particularly since 2022. That deterioration of relations is due to the Russian Federation's blatant disregard for international law and its unprovoked and unjustified war of aggression against Ukraine. Since July 2014, the Union has progressively imposed restrictive measures on trade with the Russian Federation in response to the Russian Federation's actions against Ukraine. The Union has also imposed higher tariffs on imports of nitrogen-based fertilisers from the Russian Federation that also fall under the scope of this Regulation
- (12) The Russian Federation is a member of the World Trade Organization ('WTO'). However, the Union is ~~currently allowed~~ **relieved**, by virtue of the exceptions that apply under the Agreement Establishing the World Trade Organization ('WTO Agreement'), and in particular Article XXI of the General Agreement on Tariffs and Trade 1994 (security exceptions), **from** ~~to disregard~~ the obligation to accord to goods imported from the Russian Federation **the advantages granted to like products imported from other countries** (most-favoured-nation treatment), ~~and it is not prevented from imposing import duties higher than those contained in the Union's schedule of tariff commitments on trade in goods,~~ if the Union considers such measures to be necessary in order to protect the Union's essential security interests.
- (13) Relations between the Union and the Republic of Belarus have also deteriorated in recent years due to the Republic of Belarus's disregard for international law, fundamental freedoms and human rights, as well as its support for the Russian Federation's war of aggression against Ukraine. Since October 2020, the Union has progressively imposed restrictive measures on trade with the Republic of Belarus. The Union has also imposed higher tariffs on imports of nitrogen-based fertilisers from Belarus.
- (14) The Republic of Belarus is not a member of the WTO. The Union is therefore not obliged, by virtue of the WTO Agreement, to accord to goods from the Republic of Belarus most-favoured-nation treatment and other treatment in line with that Agreement. In addition, existing trade agreements between the Union and the Republic of Belarus allow actions justified on the basis of applicable exception clauses, in particular security exceptions.

(15) **In accordance with the principle of proportionality, it is necessary and appropriate, for the achievement of the basic objective of ensuring sufficient supply in nitrogen fertilizers and thereby avoiding serious disturbances to the Union market for those products, to temporarily suspend Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013 of the European Parliament and of the Council, opening and providing for the management of autonomous tariff rate quotas for certain fertilisers. This regulation does not go beyond what is necessary in order to achieve the objectives pursued in accordance with Article 5(4) TEU.**

(16) In order to foster the diversification of supplies and a reduction of production costs, ahead of the forthcoming planting/seeding season, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAS ADOPTED THIS REGULATION:

Article 1

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

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

Article 2

The Commission and the Member States shall manage the import volume quotas set out in Article 1 to this Regulation ~~by~~ in accordance with the management system for tariff quotas provided for in Articles 49 to 54 of Commission Implementing Regulation (EU) 2015/2447.²

Article 3

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

Article 4

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

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

² 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).

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

Done at Brussels,

For the Council

The Presiden



ANNEX

CN code	Volume of tariff quota (metric tonnes)	Order number
2814 10 00, 2814 20 00	300 000	09.0172
3102 10 12, 3102 10 15, 3102 10 19, 3102 10 90	890 000	09.0173
3102 21 00	413 000	09.0174
3102 60 00	27 000	09.0175
3102 80 00	583 000	09.0176
3105 20 10, 3105 20 90	360 000	09.0177
3105 30 00	87 000	09.0178
3105 40 00	83 000	09.0179