



Brussels, 18 May 2026
(OR. en)

8787/26

LIMITE

**UD 119
COEST 331
AGRIORG 65
AGRIFIN 90
COMER 74
POLCOM 165
ECOFIN 552**

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: 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 quotas for certain fertilisers

COUNCIL REGULATION (EU) 2026/...

of ...

**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 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,

Whereas:

- (1) The Union market for certain nitrogen-based fertiliser inputs is heavily dependent 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-based fertilisers. In addition, the Union imported in total 6,7 million tonnes of nitrogen-based fertilisers and mixtures containing nitrogen. Urea and ammonia are carbon intensive inputs for fertilisers for which diversification is difficult and requires time. Nitrogen-based 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 of those goods have increased substantially since 2021.
- (2) For nitrogen-based fertilisers falling within 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 the inputs used to produce nitrogen-based fertilisers and a significant part of nitrogen-based fertilisers are imported into the Union duty-free from third countries that benefit from preferential access to the Union market. Nevertheless, the Union still imports a large volume of those goods originating from countries subject to the Common Customs Tariff, with customs duty rates currently ranging between 5,5 % and 6,5 %.

- (4) Those customs duties increase the costs for producers of nitrogen-based fertilisers and affect the price of fertilisers, which in turn affects the price of food, raising concerns with regard to consumers' purchasing power, and with regard to European farmers. In recent years, the Union has witnessed a significant increase in fertiliser prices, while the prices of certain agricultural goods have not fully reflected the same trend. That situation puts the viability of the Union agricultural production under pressure.
- (5) In order to ensure strong dynamism in the Union fertiliser market and diversify the supply chain of fertiliser production, it is necessary to facilitate the import of inputs used to produce nitrogen-based fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen. Moreover, it is crucial to urgently diversify sources of supply away from the Russian Federation, particularly given the measures established by Regulation (EU) 2025/1227 of the European Parliament and of the Council¹, which are to progressively increase customs duties for some of the goods falling within the scope of this Regulation.

¹ Regulation (EU) 2025/1227 of the European Parliament and of the Council of 17 June 2025 on the modification of customs duties applicable to imports of certain goods originating in or exported from the Russian Federation and the Republic of Belarus (OJ L, 2025/1227, 20.6.2025, ELI: <http://data.europa.eu/eli/reg/2025/1227/oj>).

- (6) In recent years, high energy costs have negatively affected the production of fertilisers in the Union, in particular of nitrogen-based fertilisers, as natural gas is their key energy source and a raw material. This has led to a significant impact on the production and sales of the Union fertiliser industry. Union fertiliser producers still need to adapt to this complex environment driven by geopolitical factors. Therefore, any measure taken to improve the supply of fertilisers is to avoid negatively impacting the Union fertiliser producers.
- (7) As existing Union fertiliser production needs to remain protected, there is a need to increase the resilience of its supply chain by favouring the diversification of its inputs and further minimising the risk of external dependencies.
- (8) It is also appropriate to take measures to reduce the cost of importing inputs used to produce nitrogen-based fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen for which Union production is insufficient.

- (9) In order to ensure sufficient and uninterrupted supply of certain nitrogen-based fertilisers that are produced in insufficient quantities in the Union, and thereby avoid any disturbances on the market for those products, it is 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 Council² for urea and ammonia, for certain nitrogen-based fertilisers, and for mixtures containing nitrogen up to a certain volume of their imports. To balance the interests of Union producers of those goods and those of Union fertiliser consumers, the temporary suspension of the Common Customs Tariff duties is limited, for each good, to the volume of Union most-favoured-nation (MFN) imports for 2024, excluding imports from the Russian Federation and the Republic of Belarus, and increased by a top-up of 20 % of the volumes imported from those two countries in 2024. The temporary customs duty suspension should apply for one year. The Commission should monitor the situation on the fertiliser market and, if necessary, propose the extension or the modification of the customs duty suspension to achieve sufficient diversification and to improve the availability of competitively priced fertilisers for European farmers.

² 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) It is necessary to exclude imports of inputs used to produce nitrogen-based fertilisers, certain nitrogen-based fertilisers, and mixtures containing nitrogen that originate in or are exported, directly or indirectly, from the Russian Federation or the Republic of Belarus from the scope of the temporary customs duty suspension laid down in this Regulation. The exclusion of imports of goods that originate in or are exported, directly or indirectly, from the Russian Federation or the Republic of Belarus from the temporary suspension laid down 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 (TEU).
- (11) The state of relations between the Union and the Russian Federation has greatly deteriorated in recent years, 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 customs duties on imports of nitrogen-based fertilisers from the Russian Federation that fall within the scope of this Regulation.

- (12) The Russian Federation is a member of the World Trade Organization (WTO). However, the Union is relieved, by virtue of the exceptions that apply under the Agreement Establishing the World Trade Organization (the ‘WTO Agreement’), and in particular Article XXI of the General Agreement on Tariffs and Trade 1994 (security exceptions), from the obligation to accord to goods imported from the Russian Federation the advantages granted to like goods imported from other countries (the ‘MFN treatment’) 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’ 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 customs duties on imports of nitrogen-based fertilisers from Belarus that fall within the scope of this Regulation.
- (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 MFN 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 of nitrogen-based fertilisers and thereby avoiding serious disturbances to the Union market for those products, to lay down rules on the temporary suspension of Common Customs Tariff duties referred to in Article 56(2), point (c), of Regulation (EU) No 952/2013, and on the opening and provision for the management of autonomous tariff 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 reduce production costs ahead of the forthcoming planting and seeding season, this Regulation should enter into force as a matter of urgency,

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 customs 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 that originate in or are exported, directly or indirectly, from the Russian Federation or the Republic of Belarus.

3. The suspension of customs 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 CN codes that originate in or are exported, directly or indirectly, from the Russian Federation or the Republic of Belarus that fall within the scope of Regulation (EU) 2025/1227.
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 of this Regulation in accordance with the management system for tariff quotas provided for in Articles 49 to 54 of Commission Implementing Regulation (EU) 2015/2447³.

Article 3

The Commission shall monitor the situation on the fertiliser market and if necessary, propose the extension or the modification of the suspension provided for in Article 1, or of the application period provided for in Article 4, or both.

³ 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/oj).

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 ... [*one year following the date of entry into force of this Regulation*].

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

Done at ..., ...

For the Council

The President

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
