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COMMISSION IMPLEMENTING REGULATION (EU) 2026/524

of 11 March 2026

amending Implementing Regulation (EU) 2023/2834 as regards fixing representative prices in the poultrymeat and egg sectors and for egg albumin and Implementing Regulation (EU) 2020/1988 as regards the administration of import tariff quotas in accordance with the 'first come, first served' principle, and repealing Regulation (EC) No 1484/95

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ([1]), and in particular Article 182(1) and (4), and Article 187, thereof,

Whereas:

(1) Commission Regulation (EC) No 1484/95 ([2]) lays down detailed rules for implementing the system of additional import duties in the poultrymeat and egg sectors and for egg albumin, and establishes the method for fixing representative prices.

(2) In the interest of improving the coherence, transparency and accessibility of Union law, and in line with the objectives of better regulation, it is appropriate to streamline the regulatory framework by integrating the provisions of Regulation (EC) No 1484/95 into Commission Implementing Regulation (EU) 2023/2834 ([3]). This approach aims to reduce the overall number of legal acts in force, eliminate overlaps, and ensure a more consistent application of Union rules across sectors. The incorporation of sector-specific provisions into a horizontal framework contributes to the simplification and rationalisation of the *acquis*, while preserving the substantive rights and obligations of stakeholders and ensuring continuity and legal certainty.

(3) During the Uruguay Round of multilateral trade negotiations, a frozen beef tariff rate quota was opened. The quota was divided into two with different definitions for each part, one part for frozen beef intended for processing as A products and one part for frozen beef intended for processing as B products. The ratio of the water/protein content of the B products was firstly defined in Commission Regulation (EC) No 1977/95 ([4]). This water/protein ratio was kept in the definition of B products but was written differently in the successor regulations to that Regulation.

(4) It is therefore appropriate to clarify the correct ratio in Commission Implementing Regulation (EU) 2020/1988 ([5]).

([1]) OJ L 347, 20.12.2013, p. 671, ELI: http://data.europa.eu/eli/reg/2013/1308/oj.

([2]) Commission Regulation (EC) No 1484/95 of 28 June 1995 laying down detailed rules for implementing the system of additional import duties and fixing additional import duties in the poultrymeat and egg sectors and for egg albumin, and repealing Regulation No 163/67/EEC (OJ L 145, 29.6.1995, p. 47, ELI: http://data.europa.eu/eli/reg/1995/1484/oj).

([3]) Commission Implementing Regulation (EU) 2023/2834 of 10 October 2023 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards imports in the sectors of rice, cereals, sugar and hops (OJ L, 2023/2834, 21.12.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2834/oj).

([4]) Commission Regulation (EC) No 1977/95 of 11 August 1995 opening and providing for the administration of an import tariff quota for frozen beef intended for processing (1 July 1995-30 June 1996) (OJ L 191, 12.8.1995, p. 8, ELI: http://data.europa.eu/eli/reg/1995/1977/oj).

([5]) Commission Implementing Regulation (EU) 2020/1988 of 11 November 2020 laying down rules for the application of Regulations (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the administration of import tariff quotas in accordance with the 'first come, first served' principle (OJ L 422, 14.12.2020, p. 4, ELI: http://data.europa.eu/eli/reg_impl/2020/1988/oj).

(5) Implementing Regulations (EU) 2023/2834 and (EU) 2020/1988 should therefore be amended accordingly.

(6) Regulation (EC) No 1484/95 should be repealed.

(7) The measures provided for in this Regulation are in accordance with the opinion of the Committee Common Organisation of the Agricultural Markets,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2023/2834

Implementing Regulation (EU) 2023/2834 is amended as follows:

(1) the title is replaced by the following:

'Commission Implementing Regulation (EU) 2023/2834 of 10 October 2023 laying down rules for the application of Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards imports in the sectors of rice, cereals, sugar, hops, poultrymeat and eggs, and egg albumin';

(2) the following Chapter 4a is inserted:

'CHAPTER 4a

POULTRYMEAT AND EGGS AND EGG ALBUMIN

Article -43a

Import duties

1. The additional import duties referred to in Article 182 of Regulation (EU) No 1308/2013 and in Article 5 of Regulation (EU) No 510/2014 of the European Parliament and of the Council (*), hereinafter referred to as "additional duties", shall be applied to the products falling within the CN codes listed in Annex XVII to this Regulation for which representative prices are fixed according to Article -43b.

2. The corresponding trigger prices referred to in Article 182(1), first subparagraph, point (a), of Regulation (EU) No 1308/2013 and in Article 5(1), first subparagraph, point (a), of Regulation (EU) No 510/2014 are set out in Annex XVII to this Regulation.

Article -43c

Provisions on proofs, guarantee, release of guarantee and recovery of import duties

1. The additional duty for poultrymeat and eggs and egg albumin shall be established on the basis of the cost, insurance and freight (CIF) import price of the consignment in question in accordance with Article -43d.

2. When the CIF import price per 100 kg of a consignment is higher than the applicable representative price referred to in Article -43b(1), the importer shall present to the competent authorities of the importing Member State at least the following proofs:

(a) the purchasing contract of the consignment, or any other equivalent document;

(b) the insurance contract of the consignment;

(c) the invoice of the consignment;

(d) the certificate of origin (where applicable) of the consignment;

(e) the transport contract of the consignment;

(f) and, in the case of sea transport, the bill of lading of the consignment.

3. In the case referred to in paragraph 2, the importer shall provide a guarantee referred to in Articles 89, 90 and 195 of Regulation (EU) No 952/2013, equal to the difference between the amount of additional import duty calculated on the basis of the representative price applicable to the product in question and the amount of additional import duty calculated on the basis of the CIF import price of the consignment in question.

4. The importer shall have two months from the sale of the products in question, subject to a limit of nine months from the date of acceptance of the declaration of release for free circulation, to prove that the consignment was disposed of under conditions confirming the correctness of the prices referred to in paragraph 2. Failure to meet either of these deadlines shall entail the loss of the guarantee lodged. However, the time limit of nine months may be extended by the competent authorities by a maximum of three months at the request of the importer, which must be duly substantiated.

The guarantee lodged shall be released to the extent that proof of the conditions of disposal is provided to the satisfaction of the customs authorities. Otherwise, the guarantee shall be forfeit by way of payment of the additional duties.

5. If on verification the competent authorities establish that the requirements of this Article have not been met, they shall recover the duty due in accordance with Article 105 of Regulation (EU) No 952/2013. The amount of the duty to be recovered or remaining to be recovered shall include interest from the date the goods were released for free circulation up to the date of recovery. The interest rate applied shall be that in force for recovery operations under national law.

Article -43d

Calculation of the additional import duty referred to in Article -43a

If the difference between the trigger price in question referred to in Article -43a(2) and the CIF import price of the consignment in question:

(a) is less than or equal to 10 % of the trigger price, no additional duty shall be imposed;

(b) is greater than 10 % but less than or equal to 40 % of the trigger price, the additional duty shall equal 30 % of the amount by which the difference exceeds 10 %;

(c) is greater than 40 % but less than or equal to 60 % of the trigger price, the additional duty shall equal 50 % of the amount by which the difference exceeds 40 %, plus the additional duty allowed under point (b);

(d) is greater than 60 % but less than or equal to 75 %, the additional duty shall equal 70 % of the amount by which the difference exceeds 60 % of the trigger price, plus the additional duties allowed under points (b) and (c);

(e) is greater than 75 % of the trigger price, the additional duty shall equal 90 % of the amount by which the difference exceeds 75 %, plus the additional duties allowed under points (b), (c) and (d).

Article -43e

Exemption of additional duties

The additional duties shall not apply in the case of imports under Commission Implementing Regulations (EU) 2020/761 (**) and (EU) 2020/1988 (***).

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(*) Regulation (EU) No 510/2014 of the European Parliament and of the Council of 16 April 2014 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products and repealing Council Regulations (EC) No 1216/2009 and (EC) No 614/2009 (OJ L 150, 20.5.2014, p. 1, ELI: http://data.europa.eu/eli/reg/2014/510/oj).

(**) Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 laying down rules for the application of Regulations (EU) No 1306/2013, (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the management system of tariff quotas with licences (OJ L 185, 12.6.2020, p. 24, ELI: http://data.europa.eu/eli/reg_impl/2020/761/oj).

(***) Commission Implementing Regulation (EU) 2020/1988 of 11 November 2020 laying down rules for the application of Regulations (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the administration of import tariff quotas in accordance with the "first come, first served" principle (OJ L 422, 14.12.2020, p. 4, ELI: http://data.europa.eu/eli/reg_impl/2020/1988/oj).';

(3) a new Annex XVII, the text of which is set out in the Annex to this Regulation, is added.

Article 2

Amendment to Implementing Regulation (EU) 2020/1988

In Article 18 of Implementing Regulation (EU) 2020/1988, paragraph 2 is replaced by the following:

'2. For the purposes of this Regulation, a "B-product" within the tariff quotas under order numbers 09.0163 and 09.0164 shall mean a processed product containing beef, other than the products specified in point (a) of Part XV of Annex I to Regulation (EU) No 1308/2013 or the products referred to under paragraph 1 of this Article. A processed product falling within CN code 0210 20 90, which has been dried or smoked so that the colour and consistency of the fresh meat has totally disappeared and with a water/protein ratio not exceeding 3,2:1, shall also be a B-product.'.

Article 3

Repeal

Regulation (EC) No 1484/95 is repealed.

Article 4

Entry into force

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

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

Done at Brussels, 11 March 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

'ANNEX XVII

Product list and trigger prices referred to in Article -43a

CN code	Trigger price EUR/100 kg
0105 11 11	8 588,0
0105 11 19	8 588,0
0105 11 91	8 588,0
0105 11 99	588,0
0105 12 00 0105 19 20	3 242,3
0105 19 90	14 525,0
0105 92 00 0105 93 00	55,8
0105 99 10	115,1
0105 99 20	185,9
0105 99 30	147,8
0105 99 50	133,3
0207 11 10	142,3
0207 11 30	100,2
0207 11 90	128,5
0207 24 10	170,0
0207 24 90	250,0
0207 32 11	158,8
0207 32 15	185,1
0207 32 19	173,5
0207 32 51	207,1
0207 32 59	257,3
0207 32 90	173,2
0207 12 10	98,8
0207 12 90	131,2
0207 25 10	177,7
0207 25 90	179,8
0207 33 11	170,1
0207 33 19	167,9
0207 33 51	200,0
0207 33 59	248,2
0207 33 90	204,5
0207 13 10	339,8
0207 13 20	100,0
0207 13 30	180,0

CN code	Trigger price EUR/100 kg
0207 13 50	227,1
0207 13 60	158,1
0207 13 70	310,7
0207 13 99	100,0
0207 26 10	339,0
0207 26 20	342,3
0207 26 50	279,9
0207 26 60	142,9
0207 26 70	177,8
0207 26 80	200,0
0207 26 99	216,7
0207 35 11	435,3
0207 35 15	423,2
0207 35 23	133,3
0207 35 31	100,0
0207 35 41	78,3
0207 35 51	463,4
0207 35 53	331,9
0207 35 61	309,7
0207 35 63	164,2
0207 14 10	333,5
0207 14 20	251,1
0207 14 30	97,5
0207 14 40	80,0
0207 14 50	235,7
0207 14 60	158,9
0207 14 70	316,6
0207 14 99	143,4
0207 27 10	329,9
0207 27 20	337,8
0207 27 40	80,8
0207 27 50	280,0
0207 27 60	111,1
0207 27 70	172,7
0207 27 80	233,3
0207 27 99	131,3
0207 36 11	465,3
0207 36 15	354,5
0207 36 21	100,0

CN code	Trigger price EUR/100 kg
0207 36 23	133,3
0207 36 31	107,8
0207 36 41	81,1
0207 36 51	432,4
0207 36 53	308,3
0207 36 61	309,7
0207 36 63	166,0
0207 36 71	234,5
0207 36 79	500,0
0207 36 90	163,2
0209 00 90	135,8
1602 32 11 1602 39 21	318,6
0407 00 11	935,9
0407 00 19	743,6
0407 00 30	52,7
0408 11 80	343,3
0408 19 81	69,6
0408 19 89	111,9
0408 91 80	271,4
0408 99 80	59,7
3502 11 90	521,5
3502 19 90	51,7’