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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject:	Partnership Agreement between the European Union and its Member States, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part

ANNEX 10-A

TARIFF ELIMINATION SCHEDULE

SECTION A

GENERAL PROVISIONS

1. This Annex specifies the obligations of each Party with regard to the reduction or elimination of customs duties in accordance with Article 10.4.

2. Each Party shall reduce or eliminate customs duties pursuant to paragraph 1 of Article 10.4 in accordance with the tariff elimination schedule set out in:

   (a) for the European Union, Appendix 10-A-1; and

   (b) for MERCOSUR, Appendix 10-A-2.

3. The provisions set out in Appendix 10-A-1 are generally expressed in terms of the Combined Nomenclature 2013 ("CN 2013")[1], which is based on the Harmonized System. The interpretation of the provisions of Appendix 10-A-1, including the product coverage of subheadings of that Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the CN 2013. To the extent that provisions of Appendix 10-A-1are identical to the corresponding provisions of the CN 2013, the provisions of that Schedule shall have the same meaning as the corresponding provisions of the CN 2013. Without prejudice to Article 10.4(6), all references to "See remarks" in the column "Base rate" of Appendix 10-A-1 are to be understood as a reference to Column 3 of Part 2 ("Conventional rate of duty") of Commission Implementing Regulation (EU) No 927/2012 of 9 October 2012 amending Annex I of Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

4. The provisions set out in Appendix 10-A-2 are generally expressed in terms of the Mercosur Common Nomenclature 2012 ("NCM 2012")[2], which is based on the Harmonized Commodity Description and Coding System. The interpretation of the provisions of Appendix 10-A-2, including the product coverage of subheadings of that Schedule, shall be governed by the General Notes, Section Notes and Chapter Notes of the NCM 2012. To the extent that provisions of Appendix 10-A-2 are identical to the corresponding provisions of the NCM 2012, the provisions of that Schedule shall have the same meaning as the corresponding provisions of the NCM 2012.

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[1] CN 2013 is set out in Commission Implementing Regulation (EU) No 927/2012 of 9 October 2012 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff.

[2] Set out in RES GMC No 05/2011 of 17 June 2011 and modifications.

5. For the purposes of this Annex, "year 0" means the period of time beginning on the date of entry into force of this Agreement and ending on 31 December of the same calendar year. "Year 1" begins on 1 January of the year following the calendar year in which the Agreement enters into force and ends on 31 December of that calendar year, with each subsequent reduction taking effect on 1 January of each subsequent year.

6. For originating goods from the other Party, the following staging categories apply to the elimination or reduction of customs duties by each Party pursuant to paragraph 1 of Article 10.4:

(a) customs duties on originating goods provided for in the items in the staging category "0" in the tariff elimination schedule of a Party shall be eliminated immediately, and such goods shall be duty-free as of the entry into force of this Agreement;

(b) customs duties on originating goods provided for in the items in the staging category "4" in the tariff elimination schedule of a Party shall be eliminated in 5 (five) equal annual stages, and such goods shall be duty-free on 1 January of "year 4";

(c) customs duties on originating goods provided for in the items in the staging category "7" in the tariff elimination schedule of a Party shall be eliminated in 8 (eight) equal annual stages, and such goods shall be duty-free on 1 January of year 7;

(d) customs duties on originating goods provided for in the items in the staging category "8" in the tariff elimination schedule of a Party shall be eliminated in 9 (nine) equal annual stages, and such goods shall be duty-free on 1 January of year 8;

(e) customs duties on originating goods provided for in the items in the staging category "10" in the tariff elimination schedule of a Party shall be eliminated in 11 (eleven) equal annual stages, and such goods shall be duty-free on 1 January of year 10;

(f) customs duties on originating goods provided for in the items in the staging category "SW/12" in the tariff elimination schedule of a Party shall be eliminated immediately, and such goods shall be duty-free as of the entry into force of this Agreement if the customs value is equal or higher than 8 (eight) USD FOB/litre; if the customs value is below 8 (eight) USD FOB/litre, such goods shall remain at the base rate of customs duty set out in each Party's Schedule for 12 (twelve) years after the entry into force of this Agreement, and thereafter shall be eliminated in full and be duty-free on 1 January of year 12;

(g) customs duties on originating goods provided for in the items in the staging category "15" in the tariff elimination schedule of a Party shall be eliminated in 16 (sixteen) equal annual stages, and such goods shall be duty-free on 1 January of year 15;

(h) customs duties on originating goods provided for in the items in the staging category "15V" in Appendix 10-A-2(*) shall remain at the base rate until the end of year 6, subject to paragraphs 7 and 8 of Article 10.4 of this Agreement; as of 1 January of year 7, duties shall be eliminated in annual stages in accordance with the table entitled Chronogram of tariff elimination, and such goods shall be duty-free on 1 January of year 15; in addition, customs duties on such goods shall be subject to a 50 % (fifty per cent) reduction of the base rate upon entry into force and until the end of year 8 within an annual quota of 50 000 (fifty thousand) units; the annual quota shall be allocated among MERCOSUR members according to the following distribution on a first-come-first-served basis:

(i) Argentina: 15 500 (fifteen thousand five hundred) units;

(ii) Brazil: 32 000 (thirty-two thousand) units;

(iii) Paraguay: 750 (seven hundred and fifty) units; and

(iv) Uruguay: 1 750 (one thousand seven hundred and fifty) units.

(*) For greater certainty, this point applies to originating goods classified in the following tariff items: 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.90, 8701.95.90, 8703.21.00, 8703.22.10, 8703.23.10, 8703.24.10, 8703.24.90, 8703.33.10, 8703.33.90, 8704.21.90, and 8704.31.90 (NCM 2022).

Chronogram of tariff elimination

Category	Year 0	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10	Year 11	Year 12	Year 13	Year 14	Year 15
0	100 %															
4	20 %	40 %	60 %	80 %	100 %											
7	12,5 %	25 %	37,5 %	50 %	62,5 %	75 %	87,5 %	100 %								
8	11,1 %	22,2 %	33,3 %	44,4 %	55,6 %	66,7 %	77,8 %	88,9 %	100 %							
10	9,1 %	18,2 %	27,3 %	36,4 %	45,5 %	54,6 %	63,6 %	72,7 %	81,8 %	90,9 %	100 %					
15	6,3 %	12,5 %	18,8 %	25 %	31,3 %	37,5 %	43,8 %	50 %	56,3 %	62,5 %	68,8 %	75,0 %	81,3 %	87,5 %	93,8 %	100 %
15V	0 %	0 %	0 %	0 %	0 %	0 %	0 %	19 %	38,1 %	57,1 %	64,3 %	71,4 %	78,6 %	85,7 %	92,9 %	100 %

(i) customs duties on originating electric and hybrid vehicles, classified under HS 2022 codes 8703.40, 8703.50, 8703.60, 8703.70 and 8703.80 except for hydrogen fuel cell vehicles – for greater certainty, these codes correspond to NCM 2012 codes 8703 90 00, ex 8703 21, ex 8703 22, ex 8703 23, ex 8703 24, ex 8703 31, ex 8703 32 and ex 8703 33 – shall be subject to the following treatment:

(i) shall be subject to a 28,6 % (twenty-eight point six per cent) reduction of the base rate upon entry into force of this Agreement and until the end of year 5 (five), and thereby set at 25 % (twenty-five per cent) for goods imported into Argentina or Brazil, 16,4 % (sixteen point four per cent) for goods imported into Uruguay, and 14,3 % (fourteen point three per cent) for goods imported into Paraguay;

(ii) as of 1 (first) January of year 6 (six), the remaining duties shall be eliminated in accordance with the table below and such vehicles shall be duty free as of 1 (first) January of year 18 (eighteen).

Year	Argentina, Brazil	Paraguay	Uruguay	Reduction
0	25,0	14,3	16,4	28,6 %
1	25,0	14,3	16,4	28,6 %
2	25,0	14,3	16,4	28,6 %
3	25,0	14,3	16,4	28,6 %
4	25,0	14,3	16,4	28,6 %
5	25,0	14,3	16,4	28,6 %
6	20,0	11,4	13,1	42,9 %
7	20,0	11,4	13,1	42,9 %
8	20,0	11,4	13,1	42,9 %
9	15,0	8,6	9,9	57,1 %
10	15,0	8,6	9,9	57,1 %
11	15,0	8,6	9,9	57,1 %
12	10,0	5,7	6,6	71,4 %
13	10,0	5,7	6,6	71,4 %
14	10,0	5,7	6,6	71,4 %
15	5,0	2,9	3,3	85,7 %
16	5,0	2,9	3,3	85,7 %
17	5,0	2,9	3,3	85,7 %
18	–	–	–	100,0 %

(j) Customs duties on originating hydrogen fuel cell vehicles, classified under a sub-set of HS 2022 code 8703.80 corresponding to vehicles when powered by hydrogen fuel cell, shall be subject to the following treatment:

Customs duties on originating hydrogen fuel cell vehicles, classified under ex 8703.80:

(i) shall remain at the base rate until the end of year 6 (six);

(ii) as of 1 (first) January of year 7 (seven) and until the end of year 12 (twelve), shall be subject to a 28,6 % (twenty-eight point six per cent) reduction of the base rate and thereby set at 25 % (twenty-five per cent) for goods imported into Argentina or Brazil, 16,4 % (sixteen point four per cent) for goods imported into Uruguay, and 14,3 % (fourteen point three per cent) for goods imported into Paraguay;

(iii) as of 1 (first) January of year 13 (thirteen), the remaining duties shall be eliminated in accordance with the table below and such vehicles shall be duty-free as of 1 (first) January of year 25 (twenty-five).

Year	Argentina, Brazil	Paraguay	Uruguay	Reduction
0 – 6	35	20	23	–
7 – 12	25,0	14,3	16,4	28,6 %
13	20,0	11,4	13,1	42,9 %
14	20,0	11,4	13,1	42,9 %
15	20,0	11,4	13,1	42,9 %
16	15,0	8,6	9,9	57,1 %
17	15,0	8,6	9,9	57,1 %
18	15,0	8,6	9,9	57,1 %
19	10,0	5,7	6,6	71,4 %
20	10,0	5,7	6,6	71,4 %
21	10,0	5,7	6,6	71,4 %
22	5,0	2,9	3,3	85,7 %
23	5,0	2,9	3,3	85,7 %
24	5,0	2,9	3,3	85,7 %
25	–	–	–	100,0 %

(k) Customs duties on originating vehicles classified under subheading HS 2022 code 8703.90:

(i) shall remain at the base rate until the end of year 6 (six);

(ii) as of 1 (first) January of year 7 (seven) and until the end of year 17 (seventeen), shall be subject to a 28,6 % (twenty-eight point six per cent) reduction of the base rate, and thereby set at 25 % (twenty-five per cent) for goods imported into Argentina or Brazil, 16,4 % (sixteen point four per cent) for goods imported into Uruguay, and 14,3 % (fourteen point three per cent) for goods imported into Paraguay;

(iii) as of 1 (first) January of year 18 (eighteen), the remaining duties shall be eliminated in accordance with the table below, and such vehicles shall be duty-free as of 1 (first) January of year 30 (thirty).

Year	Argentina, Brazil	Paraguay	Uruguay	Reduction
0 – 6	35,0	20,0	23,0	–
7 – 17	25,0	14,3	16,4	28,6 %
18	20,0	11,4	13,1	42,9 %
19	20,0	11,4	13,1	42,9 %
20	20,0	11,4	13,1	42,9 %
21	15,0	8,6	9,9	57,1 %
22	15,0	8,6	9,9	57,1 %
23	15,0	8,6	9,9	57,1 %
24	10,0	5,7	6,6	71,4 %
25	10,0	5,7	6,6	71,4 %
26	10,0	5,7	6,6	71,4 %
27	5,0	2,9	3,3	85,7 %
28	5,0	2,9	3,3	85,7 %
29	5,0	2,9	3,3	85,7 %
30	–	–	–	100,0 %

(l) customs duties on originating goods marked with the notation "CH1" set out in Appendix 10-A-2 shall be subject to the following in-quota tariff rates in the aggregate quantities set out below, with no country allocation for the quotas of subheadings 1806.20 and 1806.90 of NCM 2012 which shall be administered on a first-come-first-served basis:

	Subheading 1806.20		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	16,2 %	1 710	18 %
Year 1	14,4 %	2 091	18 %
Year 2	12,6 %	2 472	18 %
Year 3	10,8 %	2 853	18 %
Year 4	9,0 %	3 234	18 %
Year 5	7,2 %	3 615	18 %
Year 6	5,4 %	3 996	18 %
Year 7	3,6 %	4 377	18 %
Year 8	1,8 %	4 760	18 %
Year 9 and subsequent years	0 %	no quota	0 %

	Subheading 1806.90		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty*
Year 0	18,0 %	6 320	20 %
Year 1	16,0 %	7 735	20 %
Year 2	14,0 %	9 150	20 %
Year 3	12,0 %	10 565	20 %
Year 4	10,0 %	11 980	20 %
Year 5	8,0 %	13 395	20 %
Year 6	6,0 %	14 810	20 %
Year 7	4,0 %	16 225	20 %
Year 8	2,0 %	17 640	20 %
Year 9 and subsequent years	0 %	no quota	0 %

* Paraguay's out-of-quota duty shall be 2 % (two per cent), as set out in Appendix 10-A-2, until the end of year 8.

(m) customs duties on originating goods marked with the notation "CH2" set out in Appendix 10-A-2 shall be subject to the following in-quota tariff rates in the aggregate quantities set out below, with no country allocation for the quotas of NCM 1704.90.10 and subheadings 1806.10, 1806.31 and 1806.32, which will be administered on a first-come-first-served basis:

	NCM 1704.90.10		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	18,7 %	771	20 %
Year 1	17,3 %	868	20 %
Year 2	16,0 %	965	20 %
Year 3	14,7 %	1 062	20 %
Year 4	13,3 %	1 159	20 %
Year 5	12,0 %	1 256	20 %
Year 6	10,7 %	1 353	20 %
Year 7	9,3 %	1 450	20 %
Year 8	8,0 %	1 547	20 %
Year 9	6,7 %	1 644	20 %
Year 10	5,3 %	1 741	20 %
Year 11	4,0 %	1 838	20 %
Year 12	2,7 %	1 935	20 %
Year 13	1,3 %	2 030	20 %
Year 14 and subsequent years	0 %	no quota	0 %

	Subheading 1806.10		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	16,8 %	90	18 %
Year 1	15,6 %	94	18 %
Year 2	14,4 %	98	18 %
Year 3	13,2 %	102	18 %
Year 4	12,0 %	106	18 %
Year 5	10,8 %	110	18 %
Year 6	9,6 %	114	18 %
Year 7	8,4 %	118	18 %
Year 8	7,2 %	122	18 %
Year 9	6,0 %	126	18 %
Year 10	4,8 %	130	18 %
Year 11	3,6 %	134	18 %
Year 12	2,4 %	138	18 %
Year 13	1,2 %	150	18 %
Year 14 and subsequent years	0 %	no quota	0 %

	Subheading 1806.31		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	18,7 %	1 890	20 %
Year 1	17,3 %	2 082	20 %
Year 2	16,0 %	2 274	20 %
Year 3	14,7 %	2 466	20 %
Year 4	13,3 %	2 658	20 %
Year 5	12,0 %	2 850	20 %
Year 6	10,7 %	3 042	20 %
Year 7	9,3 %	3 234	20 %
Year 8	8,0 %	3 426	20 %
Year 9	6,7 %	3 618	20 %
Year 10	5,3 %	3 810	20 %
Year 11	4,0 %	4 002	20 %
Year 12	2,7 %	4 194	20 %
Year 13	1,3 %	4 380	20 %
Year 14 and subsequent years	0 %	no quota	0 %

	Subheading 1806.32		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	18,7 %	1 800	20 %
Year 1	17,3 %	2 062	20 %
Year 2	16,0 %	2 324	20 %
Year 3	14,7 %	2 586	20 %
Year 4	13,3 %	2 848	20 %
Year 5	12,0 %	3 110	20 %
Year 6	10,7 %	3 372	20 %
Year 7	9,3 %	3 634	20 %
Year 8	8,0 %	3 896	20 %
Year 9	6,7 %	4 158	20 %
Year 10	5,3 %	4 420	20 %
Year 11	4,0 %	4 682	20 %
Year 12	2,7 %	4 944	20 %
Year 13	1,3%	5 200	20 %
Year 14 and subsequent years	0 %	no quota	0 %

(n) customs duties on originating goods marked with the notation "T1" set out in Appendix 10-A-2 shall be subject to the following in-quota tariff rates in the aggregate quantities set out below:

	Subheading 2002.10		
Years	In-quota duty	Quota (metric tonne)	Out-of-quota duty
Year 0	12,6 %	7 500	14 %
Year 1	11,2 %	7 500	14 %
Year 2	9,8 %	7 500	14 %
Year 3	8,4 %	7 500	14 %
Year 4	7,0 %	7 500	14 %
Year 5	5,6 %	7 500	14 %
Year 6	4,2 %	7 500	14 %
Year 7	2,8 %	7 500	14 %
Year 8	1,4 %	7 500	14 %
Year 9 and subsequent years	0 %	no quota	0 %

(o) customs duties on originating goods provided for in the items in the staging category "4-EG" in Appendix 10-A-1 shall be eliminated in 5 (five) equal annual stages, and such goods shall be duty-free as of 1 (first) January of year 4 (four). Originating goods classified under tariff lines 04072100 and 04079010 benefiting from the tariff elimination schedule in staging category "4-EG" shall be accompanied by a certificate of compliance with Council Directive 1999/74/EC or any equivalent animal welfare official standards. For greater certainty, this paragraph does not entail requirements for all MERCOSUR egg production system. The equivalence to the conditions established by the Council Directive shall be verified either by official certification or by third party certification;

(p) customs duties on originating goods provided for in the items in the staging category "FP30%" in the tariff elimination schedule of a Party shall be reduced by 30 % (thirty per cent) as of the entry into force of this Agreement;

(q) customs duties on originating goods provided for in the items in the staging category "FP50%" in the tariff elimination schedule of a Party shall be reduced by 50 % (fifty per cent) as of the entry into force of this Agreement;

(r) customs duties on originating goods provided for in the items in the staging category "50%" in Appendix 10-A-1 shall be reduced by 50 % (fifty per cent) in 5 (five) equal annual stages, and such goods shall be 50 % (fifty per cent) of the base rate on 1 January of year 4;

(s) The *ad valorem* component of the customs duties on originating goods provided for in the items in the staging category "0/EP" in Appendix 10-A-1shall be eliminated as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;

(t) The *ad valorem* component of the customs duties on originating goods provided for in the items in the staging category "7/EP" in Appendix 10-A-1 shall be eliminated in 8 (eight) equal annual stages as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;

(u) The *ad valorem* component of the customs duties on originating goods provided for in the items in the staging category "10/EP" in Appendix 10-A-1 shall be eliminated in 11 (eleven) equal annual stages as of the date of entry into force of this Agreement; the tariff elimination shall apply to the *ad valorem* duty only; the specific duty on originating goods triggered in a situation where the import price falls below the entry price shall be maintained;

(v) Customs duties on originating goods provided for in the items in the staging category "E" in the tariff elimination schedule of a Party are excluded from tariff preferences and shall remain at the base rate of customs duty set out in that Party's Schedule;

(w) Customs duties on originating goods provided for in the item in the staging category "BA" in Appendix 10-A-1 shall be 75 (seventy-five) EUR/metric tonne as of the entry into force of this Agreement;

(x) The *ad valorem* component of the customs duties on originating goods provided for in the items in the staging category "0 + 10 EA / OS ≥ 70 %" in Appendix 10-A-1 shall be eliminated as of the date of entry into force of this Agreement; the specific duty component (agricultural component) for products containing less than 70 % (seventy per cent) of sugar shall be eliminated in 11 (eleven) equal annual stages as of the entry into force of this Agreement, and such goods shall be duty-free on 1 January of year 10; tariff-rate quota (hereinafter referred to as "TRQ") of OS applies for products with a sugar content equal or above 70 % (seventy per cent) of net weight; and

(y) Customs duties on originating goods provided for in the items in the staging "10 / OS ≥ 70 %" in Appendix 10-A-1 containing less than 70 % (seventy per cent) of sugar shall be eliminated in 11 (eleven) equal annual stages, and such goods shall be duty-free on 1 January of year 10; TRQ of OS applies for products containing a sugar content equal or above 70 % (seventy per cent) of net weight.

7. For the purposes of the elimination of customs duties in accordance with paragraph 4 of this Annex, interim staged duty rates shall be rounded down at least to the nearest 10th (tenth) of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest 0,01 (zero point zero one) of the official monetary unit of the Party.

8. Customs duties on originating goods classified under the tariff lines indicated as TRQ (TRQ-XY) in column "Staging Category" in the tariff elimination schedule of a Party shall be governed by the terms of the TRQ for that specific tariff item, as set out in Sections B and C of this Annex, beginning on the date of entry into force of this Agreement. Section B of this Annex sets out the TRQ that the European Union shall apply upon the date of entry into force of this Agreement to certain originating goods of MERCOSUR. Section C of this Annex sets out the TRQ that MERCOSUR shall apply upon the date of entry into force of this Agreement of certain originating goods of the European Union.

9. For the purposes of the quotas set out in Sections B and C of this Annex and in paragraphs 6 (h), (l), (m) and (n) of this Section, if the entry into force of this Agreement corresponds to a date after 1 January and before 31 December of the same calendar year, the in-quota quantity shall be pro-rated on a proportional basis for the remainder of that calendar year. Thereafter, a Party shall make available the entire yearly quota quantity established in accordance with this Annex to quota applicants beginning on the first day of each TRQ year.

10. For the purposes of Sections B and C of this Annex, the term "metric tonnes" is abbreviated as "MT".

11. The product or products covered by each TRQ set out in Section B of this Annex are informally identified in the title to the paragraph setting out the TRQ. These titles are included solely to assist readers in understanding this Annex and shall not alter or supersede the coverage established through the identification of covered tariff items in the EU's Tariff and Statistical Nomenclature and in the Common Customs Tariff (TARIC).

12. The product or products covered by each TRQ set out in Section C of this Annex are informally identified in the title to the paragraph setting out the TRQ. These titles are included solely to assist readers in understanding this Annex and shall not alter or supersede the coverage established through the identification of covered tariff items in the NCM 2012.

SECTION B

TARIFF RATE QUOTAS OF THE EUROPEAN UNION

1. Tariff rate quota for fresh beef

(a) Originating goods marked with the notation "TRQ-BF1" in Appendix 10-A-1 and listed in point (d) shall be subject to an in-quota tariff rate of 7,5 % (seven point five per cent) in the following aggregate quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	9 075
1	18 150
2	27 225
3	36 300
4	45 375
5 and each subsequent year	54 450

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E of this Annex shall be used to convert product weight to carcass weight equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0201 10 00, 0201 20 20, 0201 20 30, 0201 20 50, 0201 20 90, 0201 30 00 and 0206 10 95.

2. High-quality fresh, chilled and frozen meat of bovine animals

Originating goods that are exported from Argentina, Brazil, Paraguay and Uruguay, and that are imported into the European Union under the European Union's existing 4 (four) WTO tariff quotas for high-quality fresh, chilled and frozen meat of bovine animals covered by CN tariff headings ex 0201 and ex 0202 and for products covered by CN tariff lines ex 0206 10 95 and ex 0206 29 91, as set out in Article 42 and Annex VIII of Commission Implementing Regulation (EU) 2020/761 of 17 December 2019[1] with quota order numbers 09.4450, 09.4452, 09.4453 and 09.4455, shall be duty-free on the date this Agreement enters into force.

3. Tariff rate quota for frozen beef, including for processing

(a) Originating goods marked with the notation "TRQ-BF2" in Appendix 10-A-1 and listed in point (d) of this paragraph shall be subject to an in-quota tariff rate of 7,5 % (seven point five per cent) in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	7 425
1	14 850
2	22 275
3	29 700
4	37 125
5 and each subsequent year	44 550

[1] OJ EU L 185, 12.6.2020, p. 24.

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E shall be used to convert product weight to carcass weight equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0202 10 00, 0202 20 10, 0202 20 30, 0202 20 50, 0202 20 90, 0202 30 10, 0202 30 50, 0202 30 90, 0206 29 91, 0210 20 10, 0210 20 90, 0210 99 51, 0210 99 90, 1602 50 10 and 1602 90 61.

4. Tariff rate quota for fresh and chilled, frozen and prepared pigmeat

(a) Originating goods that are exported from Argentina, Brazil, Paraguay and Uruguay marked with the notation "TRQ-PK" in Appendix 10-A-1 and listed in point (e) of this paragraph shall be subject to an in-quota tariff rate of 83 EUR per metric tonne in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	4 167
1	8 333
2	12 500
3	16 667
4	20 833
5 and each subsequent year	25 000

(b) In addition to the quota set out in point (a), originating goods from Paraguay marked with the notation "TRQ-PK" in Appendix 10-A-1 and listed in point (e) of this paragraph shall be duty-free as of the date of entry into force of this Agreement in the annual quantity of 1 500 metric tonnes.

(c) Originating goods entered in excess of the aggregate quantities set out in points (a) and (b) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(d) When calculating quantities imported under this TRQ, the conversion factors set out in Section E shall be used to convert product weight to carcass weight equivalent.

(e) This paragraph applies to originating goods classified in the following tariff items: 0203 11 10, 0203 12 11, 0203 12 19, 0203 19 11, 0203 19 13, 0203 19 15, 0203 19 55, 0203 19 59, 0203 21 10, 0203 22 11, 0203 22 19, 0203 29 11, 0203 29 13, 0203 29 15, 0203 29 55, 0203 29 59, 0210 11 11, 0210 11 19, 0210 11 31, 0210 11 39, 0210 12 11, 0210 12 19, 0210 19 10, 0210 19 20, 0210 19 30, 0210 19 40, 0210 19 50, 0210 19 60, 0210 19 70, 0210 19 81, 0210 19 89, 0210 99 41, 0210 99 49, 1602 41 10, 1602 42 10, 1602 49 11, 1602 49 13, 1602 49 15, 1602 49 19, 1602 49 30, 1602 49 50 and 1602 90 51.

5. Tariff rate quota for boneless poultry meat, including poultry preparations

(a) Originating goods marked with the notation "TRQ-PY 1" in Appendix 10-A-1 and listed in point (d) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	15 000
1	30 000
2	45 000
3	60 000
4	75 000
5 and each subsequent year	90 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E shall be used to convert product weight to carcass weight equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0207 13 10, 0207 13 99, 0207 14 10, 0207 14 99, 0207 26 10, 0207 26 99, 0207 27 10, 0207 27 99, 0207 44 10, 0207 45 10, 0207 54 10, 0207 55 10, 0207 60 10, 0210 92 91, 0210 99 39, 1602 31 11, 1602 31 19, 1602 31 80, 1602 32 11, 1602 32 19, 1602 32 30, 1602 32 90, 1602 39 21, 1602 39 29 and 1602 39 85.

6. Tariff rate quota for bone-in poultry meat

(a) Originating goods marked with the notation "TRQ-PY 2" in Appendix 10-A-1 and listed in point (d) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	15 000
1	30 000
2	45 000
3	60 000
4	75 000
5 and each subsequent year	90 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E shall be used to convert product weight to carcass weight equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0207 11 10, 0207 11 30, 0207 11 90, 0207 12 10, 0207 12 90, 0207 13 20, 0207 13 30, 0207 13 40, 0207 13 50, 0207 13 60, 0207 13 70, 0207 14 20, 0207 14 30, 0207 14 40, 0207 14 50, 0207 14 60, 0207 14 70, 0207 24 10, 0207 24 90, 0207 25 10, 0207 25 90, 0207 26 20, 0207 26 30, 0207 26 40, 0207 26 50, 0207 26 60, 0207 26 70, 0207 26 80, 0207 27 20, 0207 27 30, 0207 27 40, 0207 27 50, 0207 27 60, 0207 27 70, 0207 27 80, 0207 41 20, 0207 41 30, 0207 41 80, 0207 42 30, 0207 42 80, 0207 44 21, 0207 44 31, 0207 44 41, 0207 44 51, 0207 44 61, 0207 44 71, 0207 44 81, 0207 44 99, 0207 45 21, 0207 45 31, 0207 45 41, 0207 45 51, 0207 45 61, 0207 45 71, 0207 45 81, 0207 45 99, 0207 51 10, 0207 51 90, 0207 52 10, 0207 52 90, 0207 54 21, 0207 54 31, 0207 54 41, 0207 54 51, 0207 54 61, 0207 54 71, 0207 54 81, 0207 54 99, 0207 55 21, 0207 55 31, 0207 55 41, 0207 55 51, 0207 55 61, 0207 55 71, 0207 55 81, 0207 55 99, 0207 60 05, 0207 60 21, 0207 60 31, 0207 60 41, 0207 60 51, 0207 60 61, 0207 60 81, 0207 60 99 and 0209 90 00.

7. Tariff rate quota for milk powders

(a) Originating goods marked with the notation "TRQ-MP" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	1 000	10 %
1	2 000	20 %
2	3 000	30 %
3	4 000	40 %
4	5 000	50 %
5	6 000	60 %
6	7 000	70 %
7	8 000	80 %
8	9 000	90 %
9	9 500	95 %
10 and each subsequent year	10 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 0402 10 11, 0402 10 19, 0402 10 91, 0402 10 99, 0402 21 11, 0402 21 18, 0402 21 91, 0402 21 99, 0402 29 11, 0402 29 15, 0402 29 19, 0402 29 91 and 0402 29 99.

8. Tariff rate quota for cheese

(a) Originating goods marked with the notation "TRQ-CE" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	3 000	10 %
1	6 000	20 %
2	9 000	30 %
3	12 000	40 %
4	15 000	50 %
5	18 000	60 %
6	21 000	70 %
7	24 000	80 %
8	27 000	90 %
9	28 500	95%
10 and each subsequent year	30 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: ex 0406 10 20 fresh cheese of a fat content not exceeding 40 % (forty per cent) except mozzarella, 0406 10 80, 0406 20 10, 0406 20 90, 0406 30 10, 0406 30 31, 0406 30 39, 0406 30 90, 0406 40 10, 0406 40 50, 0406 40 90, 0406 90 01, 0406 90 13, 0406 90 15, 0406 90 17, 0406 90 18, 0406 90 19, 0406 90 21, 0406 90 23, 0406 90 25, 0406 90 27, 0406 90 29, 0406 90 32, 0406 90 35, 0406 90 37, 0406 90 39, 0406 90 50, 0406 90 61, 0406 90 63, 0406 90 69, 0406 90 73, 0406 90 75, 0406 90 76, 0406 90 78, 0406 90 79, 0406 90 81, 0406 90 82, 0406 90 84, 0406 90 85, 0406 90 86, 0406 90 87, 0406 90 88, 0406 90 93 and 0406 90 99.

9. Tariff rate quota for infant formula

(a) Originating goods marked with the notation "TRQ-IF" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	500	10 %
1	1 000	20 %
2	1 500	30 %
3	2 000	40 %
4	2 500	50 %
5	3 000	60 %
6	3 500	70 %
7	4 000	80 %
8	4 500	90 %
9	4 750	95 %
10 and each subsequent year	5 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff item: 1901 10 00.

10. Tariff rate quota for maize and sorghum

(a) Originating goods marked with the notation "TRQ-ME" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity MT
0	166 667
1	333 333
2	500 000
3	666 667
4	833 333
5 and each subsequent year	1 000 000

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 1005 10 90, 1005 90 00, 1007 10 90 and 1007 90 00.

11. Tariff rate quota for rice

(a) Originating goods marked with the notation "TRQ-RE" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity MT
0	10 000
1	20 000
2	30 000
3	40 000
4	50 000
5 and each subsequent year	60 000

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 1006 10 21, 1006 10 23, 1006 10 25, 1006 10 27, 1006 10 92, 1006 10 94, 1006 10 96, 1006 10 98, 1006 20 11, 1006 20 13, 1006 20 15, 1006 20 17, 1006 20 92, 1006 20 94, 1006 20 96, 1006 20 98, 1006 30 21, 1006 30 23, 1006 30 25, 1006 30 27, 1006 30 42, 1006 30 44, 1006 30 46, 1006 30 48, 1006 30 61, 1006 30 63, 1006 30 65, 1006 30 67, 1006 30 92, 1006 30 94, 1006 30 96 and 1006 30 98.

12. Tariff rate quotas for sugar for refining

(a) Originating goods from Brazil marked with the notation "TRQ-SR" in Appendix 10-A-1 which are imported into the European Union under the European Union's existing WTO tariff quota for sugar for refining as set out in Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 with an order number of 09.4318 shall be duty-free as of the date of entry into force of this Agreement in the aggregate annual quantity of 180 000 metric tonnes. This commitment shall apply irrespective of any modification or withdrawal of concessions by the European Union affecting that tariff quota in the WTO.

(b) Originating goods from Brazil marked with the notation "TRQ-SR" in Appendix 10-A-1 which are imported into the European Union under the European Union's existing WTO tariff quota for sugar for refining as set out in Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 under order number 09.4318 in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the rate set out in Commission Implementing Regulation (EU) 2020/761 of 17 December 2019, namely 98 (ninety-eight) EUR/metric tonne.

(c) Originating goods from Brazil marked with the notation "TRQ-SR" in Appendix 10-A-1 listed in point (g) of this paragraph which are imported into the European Union under a regime other than the European Union's existing WTO tariff quota for sugar for refining set out in Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(d) Originating goods from Paraguay marked with the notation "TRQ-SR" in Appendix 10-A-1 and listed in point (g) of this paragraph shall be duty-free as of the date of entry into force of this Agreement in the aggregate annual quantity of 10 000 metric tonnes.

(e) Originating goods from Paraguay entered in excess of the aggregate quantities set out in point (d) shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(f) Originating goods from Argentina and Uruguay marked with the notation "TRQ-SR" in Appendix 10-A-1 and listed in point (g) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(g) This paragraph applies to originating goods classified in the following tariff items: 1701 13 10 and 1701 14 10.

13. Tariff rate quota for other sugars

(a) Originating goods marked with the notation "TRQ-OS" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be subject to a 50 % (fifty per cent) tariff preference on the base rate in the aggregate annual quantity of 2 000 metric tonnes.

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 1702 30 10, 1702 30 50, 1702 30 90, 1702 40 10, 1702 40 90, 1702 50 00, 1702 60 10, 1702 60 95, 1702 90 30, 1702 90 50, 1702 90 71, 1702 90 75, 1702 90 79, 1702 90 95, 1806 10 30 and 1806 10 90.

14. Tariff rate quota for eggs

(a) Originating goods marked with the notation "TRQ-EG1" in Appendix 10-A-1 and listed in point (d) of this paragraph shall be duty-free in the years and aggregate quantities specified below.

Year	Aggregate annual quantity (MT – egg equivalent)
0	500
1	1 000
2	1 500
3	2 000
4	2 500
5 and each subsequent year	3 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E of this Annex shall be used to convert product weight to egg equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 0408 11 80, 0408 19 81, 0408 19 89, 0408 91 80 and 0408 99 80.

15. Tariff rate quota for egg albumins

(a) Originating goods marked with the notation "TRQ-EG2" in Appendix 10-A-1 and listed in point (d) of this paragraph shall be duty-free in the following years and aggregate quantities:

Year	Aggregate annual quantity (MT – egg equivalent)
0	500
1	1 000
2	1 500
3	2 000
4	2 500
5 and each subsequent year	3 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) When calculating quantities imported under this TRQ, the conversion factors set out in Section E of this Annex shall be used to convert product weight to egg equivalent.

(d) This paragraph applies to originating goods classified in the following tariff items: 3502 11 90 and 3502 19 90.

16. Tariff rate quota for honey

(a) Originating goods marked with the notation "TRQ-HY" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT)
0	7 500
1	15 000
2	22 500
3	30 000
4	37 500
5 and each subsequent year	45 000

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff item: 0409 00 00.

17. Tariff rate quota for rum and other spirits obtained by distilling fermented sugar-cane products

(a) Originating goods marked with the notation "TRQ-RM" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT-pure alcohol equivalent)
0	400
1	800
2	1 200
3	1 600
4	2 000
5 and each subsequent year	2 400

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 2208 40 51 and 2208 40 99.

18. Tariff rate quota for sweetcorn

(a) Originating goods marked with the notation "TRQ-SC" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be duty-free in the aggregate annual quantities of 1 000 metric tonnes.

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 2001 90 30, 2004 90 10 and 2005 80 00.

19. Tariff rate quota for maize starch and manioc starch

(a) Originating goods marked with the notation "TRQ-SH1" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be subject to an in-quota tariff rate of 50 % (fifty per cent) on the base rate in the aggregate annual quantities of 1 500 metric tonnes.

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 1108 12 00 and 1108 14 00.

20. Tariff rate quota for starch derivatives

(a) Originating goods marked with the notation "TRQ-SH2" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be duty-free in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT)
0	100
1	200
2	300
3	400
4	500
5 and each subsequent year	600

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff items: 2905 43 00, 2905 44 11, 2905 44 19, 2905 44 91, 2905 44 99, 3505 10 10, 3505 10 90, 3824 60 11, 3824 60 19, 3824 60 91 and 3824 60 99.

21. Tariff rate quota for ethanol

(a) Originating goods marked with the notation "TRQ-EL" in Appendix 10-A-1 and listed in point (d) shall be subject to the in-quota tariff rate in point (b) of this paragraph in the following years and aggregate quantities, except for a duty-free portion of the total aggregate quantity in each year being reserved for a specific use for the chemical industry[1]:

Year	Aggregate annual quantity (MT) All uses	Aggregate annual quantity (MT) Specific use: for the chemical industry	Total aggregate annual quantity (MT)
0	33 333	75 000	108 333
1	66 667	150 000	216 667
2	100 000	225 000	325 000
3	133 333	300 000	433 333
4	166 667	375 000	541 667
5 and each subsequent year	200 000	450 000	650 000

[1] The EU may provide that imports of ethanol under the portion of the quota reserved for use by the chemical industry are subject to an End Use Procedure, with a view of conducting the customs control relating to the use of such goods.
The objective is to ensure that those imports are used for manufacturing products classified under Chapters 28 to 40 of the EU Combined Nomenclature (CN). The customs controls applied to prevent circumvention of imports into the fuel or beverage market shall not represent a burden beyond those measures necessary to control imports under this TRQ. Those measures shall be proportional to the risk of circumvention and their urgency and shall be taken in accordance with Articles 12.12 and 12.16, inter alia considering the record of the importer as appropriate.

(b) For the quota for all usages the in-quota duty for the undenatured ethyl alcohol imported under subheading 2207.10 and tariff items 2208.90.91 and 2208.90.99 shall be 6,4 (six point four) EUR/hl, and the in-quota duty for the denatured ethyl alcohol imported under subheading 2207.20 shall be 3,4 (three point four) EUR/hl. For the quota for specific use for the chemical industry the in-quota duty shall be 0 (zero).

(c) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(d) This paragraph applies to originating goods classified in the following tariff items: 2207 10 00, 2207 20 00, 2208 90 91 and 2208 90 99.

22. Tariff rate quota for garlic

(a) Originating goods marked with the notation "TRQ-GC" in Appendix 10-A-1 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	1 875	30 %
1	3 750	40 %
2	5 625	50 %
3	7 500	60 %
4	9 375	70 %
5	11 250	80 %
6	13 125	90 %
7 and each subsequent year	15 000	100 %

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-1.

(c) This paragraph applies to originating goods classified in the following tariff item: 0703 20 00.

23. Tariff rate quota for biodiesel

(a) Originating goods from Paraguay marked with the notation "TRQ-BD" in Appendix 10-A-1 and listed in point (d) of this paragraph shall be duty-free as of the date of entry into force of this Agreement in the aggregate annual quantity of 50 000 metric tonnes.

(b) Originating goods from Paraguay entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the customs duty set out in in paragraph (c) of this paragraph.

(c) Customs duties on originating goods marked with the notation "TRQ-BD" in Appendix 10-A-1 and listed in point (d) of this paragraph shall be eliminated in 11 (eleven) equal annual stages, and such goods shall be duty-free on 1 January of year 10.

(d) This paragraph applies to originating goods classified in the following tariff items: 3826 00 10 and 3826 00 90.

SECTION C

TARIFF RATE QUOTAS OF MERCOSUR

1. Tariff rate quota for skimmed milk powder, milk powder and whole milk powder

(a) Originating goods marked with the notation "TRQ-1" in Appendix 10-A-2 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	1 000	10 %
1	2 000	20 %
2	3 000	30 %
3	4 000	40 %
4	5 000	50 %
5	6 000	60 %
6	7 000	70 %
7	8 000	80 %
8	9 000	90 %
9	9 500	95 %
10 and each subsequent year	10 000	100 %

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-2.

(c) This paragraph applies to originating goods classified in the following tariff items: 04021010, 04021090, 04022110, 04022120, 04022130, 04022910, 04022920 and 04022930.

2. Tariff rate quota for cheese

(a) Originating goods marked with the notation "TRQ-2" in Appendix 10-A-2 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	3 000	10 %
1	6 000	20 %
2	9 000	30 %
3	12 000	40 %
4	15 000	50 %
5	18 000	60 %
6	21 000	70 %
7	24 000	80 %
8	27 000	90 %
9	28 500	95 %
10 and each subsequent year	30 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-2.

(c) This paragraph applies to originating goods classified in the following tariff items: 040610 (except 0406 10 10), 040620, 040630, 040640 and 040690.

(d) The quota shall be administered on a first-come-first-served basis.

3. Tariff rate quota for infant formula

(a) Originating goods marked with the notation "TRQ-3" in Appendix 10-A-2 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate annual quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	500	10 %
1	1 000	20 %
2	1 500	30 %
3	2 000	40 %
4	2 500	50 %
5	3 000	60 %
6	3 500	70 %
7	4 000	80 %
8	4 500	90 %
9	4 750	95 %
10 and each subsequent year	5 000	100 %

(b) Originating goods entered in excess of the aggregate quantity set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-2.

(c) The aggregate quota quantity of originating goods from the EU classified under the following tariff lines: 19011010, 19011020 and 19011090.

4. Tariff rate quota for garlic

(a) Originating goods marked with the notation "TRQ-4" in Appendix 10-A-2 and listed in point (c) of this paragraph shall be subject to the following in-quota tariff rates in the following aggregate quantities:

Year	Aggregate annual quantity MT	In-quota tariff rate (preference on the base rate)
0	1 875	30 %
1	3 750	40 %
2	5 625	50 %
3	7 500	60 %
4	9 375	70 %
5	11 250	80 %
6	13 125	90 %
7 and each subsequent year	15 000	100 %

(b) Originating goods entered in excess of the aggregate quantities set out in point (a) of this paragraph shall be subject to the base rate of the customs duty set out in Appendix 10-A-2.

(c) This paragraph applies to originating goods classified in the following tariff item: 07032090.

SECTION D

ADMINISTRATION OF TARIFF RATE QUOTAS

1. A Party opening TRQs to the other Party as referred to in this Annex shall administer these TRQs in a transparent, objective and non-discriminatory manner in accordance with its laws and regulations.

2. The Party opening the TRQs shall make publicly available in a timely and continuous manner all relevant information concerning quota administration, including volume available and eligibility criteria.

3. The origin of a product imported under the TRQ shall be established on the basis of rules of origin defined in Chapter 11.

4. MERCOSUR may allocate among the Signatory MERCOSUR States the quantities of the TRQ opened by the European Union. In that case MERCOSUR shall notify at least 90 (ninety) days before the beginning of the quota year the details of the allocation for the European Union to implement it. The allocation shall be valid for at least 2 (two) years.

5. In cases in which the allocated quantities are not fully used in the course of the quota period, the exporting Party may notify by the end of the 8th (eighth) month to the importing Party a re-allocation of the unused quantities for the last quarter of the quota period. The importing Party shall implement that re-allocation.

6. Upon the request of either Party, the Parties shall conduct consultations regarding the implementation of this Section.

SECTION E

CONVERSION FACTORS

1. With respect to the TRQs set out in paragraphs 0, 3, 0, 0 and 6 of Section B, the following conversion factors shall be used to convert product weight to carcass weight equivalent:

(a) Tariff rate quotas set out in paragraphs 1 and 3 of Section B:

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0201 20 20	"Compensated" quarters of bovine animals with bone in, fresh or chilled	100 %
0201 20 30	Unseparated or separated forequarters of bovine animals, with bone in, fresh or chilled	100 %
0201 20 50	Unseparated or separated hindquarters of bovine animals, with bone in, fresh or chilled	100 %
0201 20 90	Fresh or chilled bovine cuts, with bone in (excl. carcases and half-carcases, "compensated quarters", forequarters and hindquarters)	100 %
0201 30 00	Fresh or chilled bovine meat, boneless	130 %
0202 20 10	Frozen "compensated" bovine quarters, with bone in	100 %
0202 20 30	Frozen unseparated or separated bovine forequarters, with bone in	100 %
0202 20 50	Frozen unseparated or separated bovine hindquarters, with bone in	100 %
0202 20 90	Frozen bovine cuts, with bone in (excl. carcases and half-carcases, "compensated" quarters, forequarters and hindquarters)	100 %
0202 30 10	Frozen bovine 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, excl. the tenderloin, in one piece	130 %

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0202 30 50	Frozen bovine boneless crop, chuck and blade and brisket cuts	130 %
0202 30 90	Frozen bovine boneless meat (excl. forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other the whole hindquarter, excl. the tenderloin, in one piece)	130 %
0206 10 95	Fresh or chilled bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	100 %
0206 29 91	Frozen bovine thick and thin skirt (excl. for manufacture of pharmaceutical products)	100 %
0210 20 10	Meat of bovine animals, salted, in brine, dried or smoked, with bone in	100 %
0210 20 90	Boneless meat of bovine animals, salted, in brine, dried or smoked	135 %
0210 99 51	Edible thick skirt and thin skirt of bovine animals, salted, in brine, dried or smoked	100 %

(b) Tariff rate quota set out in paragraph 4 of Section B:

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0203 12 11	Fresh or chilled with bone in, domestic swine hams and cuts thereof	100 %
ex 0203 19 55	Fresh or chilled boneless domestic swine hams and cuts thereof	120 %
0203 22 11	Frozen bone-in hams and cuts thereof of domestic swine	100 %
ex 0203 29 55	Frozen boneless domestic swine hams and cuts thereof	120 %

(c) Tariff rate quota set out in paragraph 5 and 6 of Section B:

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
ex 0207 13 10	Fresh or chilled boneless cuts of fowls of the species *Gallus domesticus*, other than fresh or chilled mechanically separated meat of fowls of the species *Gallus domesticus* obtained by removing meat from flesh-bearing bones after boning or from poultry carcases, using mechanical means resulting in the loss or modification of the muscle fibre structure	140 %
0207 13 20	Fresh or chilled halves or quarters of fowls of the species *Gallus domesticus*	100 %
0207 13 50	Fresh or chilled breasts and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	110 %
0207 13 60	Fresh or chilled legs and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	100 %
0207 13 70	Fresh or chilled cuts of fowls of the species *Gallus domesticus*, with bone in (excl. halves and quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and parts thereof)	100 %
ex 0207 14 10	Frozen boneless cuts of fowls of the species *Gallus domesticus* other than frozen mechanically separated meat of fowls of the species *Gallus domesticus* obtained by removing meat from flesh-bearing bones after boning or from poultry carcases, using mechanical means resulting in the loss or modification of the muscle fibre structure	140 %
0207 14 20	Frozen halves or quarters of fowls of the species *Gallus domesticus*	100 %
0207 14 50	Frozen breasts and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	110 %

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0207 14 60	Frozen legs and cuts thereof of fowls of the species *Gallus domesticus*, with bone in	100 %
0207 14 70	Frozen cuts of fowls of the species *Gallus domesticus*, with bone in (excl. halves or quarters, whole wings, with or without tips, backs, necks, backs with necks attached, rumps and wing-tips, breasts, legs and cuts thereof)	100 %
0207 27 10	Frozen boneless cuts of turkeys of the species domesticus	140 %
1602 32 11	Uncooked, prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* containing ≥ 57 % meat or offal of poultry (excl. sausages and similar products, and preparations of liver)	80 %
1602 32 19	Cooked, prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* containing ≥ 57% meat or offal of poultry (excl. 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)	80 %
1602 32 30	Prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* containing ≥ 25 % but < 57 % of poultry meat or offal (excl. 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)	45 %
1602 32 90	Prepared or preserved meat or meat offal of fowls of the species *Gallus domesticus* (excl. that containing ≥ 25 % meat or offal of poultry, meat or offal of turkeys or guinea fowl, 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)	35 %

2. With respect to the TRQs set out in paragraphs 14 and 15 of Section B, the following conversion factors shall be used to convert product weight to shell egg equivalent:

Tariff line	Tariff line description (for illustrative purposes only)	Conversion factor
0407 11 00	Fertilised eggs for incubation, of domestic fowls	100 %
0407 19 19	Fertilised poultry eggs for incubation (excl. of turkeys, geese and fowls)	100 %
0408 11 80	Egg yolks, dried, for human consumption, whether or not containing added sugar or other sweetening matter	246 %
0408 19 81	Egg yolks, liquid, suitable for human consumption, whether or not containing added sugar or other sweetening matter	116 %
0408 19 89	Egg yolks (other than liquid), frozen or otherwise preserved, suitable for human consumption, whether or not containing added sugar or other sweetening matter (excl. dried)	116 %
0408 91 80	Dried birds' eggs, not in shell, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. egg yolks)	452 %
0408 99 80	Birds' eggs, not in shell, fresh, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter, suitable for human consumption (excl. dried and egg yolks)	116 %
3502 11 90	Egg albumin, dried e.g. in sheets, scales, flakes, powder, fit for human consumption	856 %
3502 19 90	Egg albumin, fit for human consumption (excl. dried [e.g. in sheets, flakes, crystals, powder])	116 %

ANNEX 10-B

EXPORT DUTIES

SECTION A

GENERAL PROVISIONS

1. The following categories apply to the elimination, reduction or binding of export duties, taxes or other charges of any kind imposed on, or in connection with, the exportation of goods to the territory of the European Union (hereinafter referred to as "export duties") on goods set out in Section C of this Annex pursuant to Article 10.9 of this Agreement.

   (a) export duties on goods in staging category "Y5" in export duty schedules set out in Section C of this Annex shall be eliminated in 3 (three) equal annual stages; the first reduction shall take effect on the 1st (first) day of the 4th (fourth) year after the entry into force of this Agreement, and export duties on such goods shall be set at 0 (zero) on the 1st (first) day of the 6th (sixth) year after the entry into force of this Agreement;

   (b) export duties on goods in staging category "Y10" in the export duty schedules set out in Section C of this Annex shall be bound to 18 % (eighteen per cent) on the 1st (first) day of the 5th (fifth) year after the entry into force of this Agreement and be progressively reduced to 14 % (fourteen per cent) in linear annual cuts of 1 (one) percentage point starting on the 1st (first) day of the 7th (seventh) year after the entry into force of this Agreement until the beginning of the 10th (tenth) year after the entry into force of this Agreement; and

(c) on the 1st (first) day of the 4th (fourth) year after the entry into force of this Agreement, export duties on goods in staging category "S" in the export duty schedules set out in Section C of this Annex shall not exceed the base rate set out in those schedules.

2. The base rate of export duty and the staging category for determining the interim rate of export duty at each stage of reduction or binding commitment for an item are specified in the export duty schedules set out in Section C of this Annex.

3. In the case of amendments to the MERCOSUR export tariff list, commitments made under the export duty schedules set out in Section C of this Annex shall apply based on correspondence of the description of the good, irrespective of its tariff classification.

4. Rates of export duties in the interim stages shall be rounded down, at least to the nearest 10th (tenth) of a percentage point.

5. If a Signatory MERCOSUR State applies a lower rate of duty, or other fees and charges pursuant to Section C of this Annex on, or in connection with, the exportation of a good, and for as long as it is lower than the rate calculated in accordance with the export duty schedules set out in Section C of this Annex, that lower rate shall apply.

SECTION B

SERIOUS IMBALANCES

1. Notwithstanding Article 10.9 of this Agreement, in exceptional circumstances, which are justified for relief of serious fiscal imbalances or a sharp and sudden depreciation of the local currency, and which require immediate action, a Signatory MERCOSUR State may, for a limited period of time, introduce new, or raise the level of existing, customs duties imposed on the exportation of goods for which customs duties on exports were in place 31 December 2018.

2. Measures referred to in paragraph 1 of this Section shall:

   (a) be strictly necessary to address the exigencies of the circumstances described under paragraph 1 of this Section;

   (b) not be applied to the European Union or any other Signatory MERCOSUR State in a less favourable way than to a third country or in a manner which would constitute a disguised restriction on international trade;

   (c) be triggered only as part of an economic programme entered into to address the circumstances specified in paragraph 1 of this Section;

   (d) be temporary, proportionate and not more burdensome than necessary to address the situation specified in paragraph 1 of this Section and phased out progressively as those circumstances improve; and

(e) be officially proclaimed in a way that ensures that they are applied transparently and that the European Union is informed in a timely manner of the precise conditions of their application, including the intended duration.

3. The Signatory MERCOSUR State concerned and the European Union shall, upon the request of the European Union, consult each other periodically on the application and the timeframe for dismantling of the measures referred to in paragraph 1 of this Section introduced in excess of those included in the export duty schedules set out in Section C.

SECTION C

EXPORT DUTY SCHEDULES

SUB-SECTION 1

EXPORT DUTY SCHEDULE OF ARGENTINA

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
12.01.90.00	Disabled // In bulk, with up to 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.01.90.00	Other // In bulk, with up to 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.01.90.00	Immediate packing of a net content of 2 kg or less (Resolution 835/05 SAGPyA) // Disabled // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.01.90.00	Other // Disabled // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.01.90.00	Immediate packing of a net content of 2 kg or less (Resolution 835/05 SAGPyA) // Other // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
12.01.90.00	Other // Other // More than 15 % packaged (Law 21.453) // -Other // Soya beans, whether or not broken	18	14	Y10
12.08.10.00	-Of soya beans // Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	18	14	Y10
15.07.10.00	In bulk (Law 21.453) // -Crude oil, whether or not degummed // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.10.00	In packages of over 10 kg only (Law 21.453) // -Crude oil, whether or not degummed // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.10.00	Other // -Crude oil, whether or not degummed // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.11	In packages with capacity equal to or below 5 l (Resolution 359/99 MEYOSP) // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	In bulk (Law 21.453) // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	In drums with a capacity of over 200 litres (Law 21.453) // Other, in packages of over 10 kg only (Law 21.453) // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
15.07.90.19	Other // Other, in packages of over 10 kg only (Law 21.453) // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.19	Other // Other // Refined // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.07.90.90	Other // -Other // Soya-bean oil and its fractions, whether or not refined, but not chemically modified	18	14	Y10
15.17.90.10	Containing sunflower oil // Containing soya-bean oil // Mixtures of refined oils, in packages not exceeding 5 litres // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.10	Other // Containing soya-bean oil // Mixtures of refined oils, in packages not exceeding 5 litres // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Containing sunflower oil // In bulk (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
15.17.90.90	Other // In bulk (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	In drums with a capacity of over 200 litres (Law 21.453) // Other, containing sunflower oil, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Other // Other, containing sunflower oil, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	In drums with a capacity of over 200 litres (Law 21.453) // Other, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
15.17.90.90	Other // Other, in packages of over 10 kg only (Law 21.453) // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Containing sunflower oil // Other // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.17.90.90	Other // Other // Other, containing soya-bean oil // Other // -Other // Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, other than edible fats or oils or their fractions of heading 15.16	18	14	Y10
15.18.00.90	Containing soya beans // Of plant origin // Inedible mixtures or preparations // Other // Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, with the exception of those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.02.50.00	Soya-bean hull pellets // -Of leguminous plants // Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	18	14	Y10
23.02.50.00	Soya beans // Other // -Of leguminous plants // Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	18	14	Y10
23.04.00.10	Oilcake flour (Law 21.453) // Flour and pellets // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.10	Pellets (Law 21.453) // Flour and pellets // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.90	Oilcake (Law 21.453) // Other // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.90	Expellers (Law 21.453) // Other // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.04.00.90	Other // Other // Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	18	14	Y10
23.08.00.00	Products containing soya beans in their composition // Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.10	Containing chloramphenicol (R.2507/93 ex-ANA) // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	Containing carbadox (R.57/16 SENASA) // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	Other // In marked bags of a net content of 50 kg or less // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	With a particle size allowing 80 % or more of it to be retained in a No 30 sieve on the IRAM scale and containing up to 30 % of soya, its by-products or residues // In marked bags of a net content of more than 50 kg and up to 1 500 kg // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	4	4	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.10	Other // In marked bags of a net content of more than 50 kg and up to 1 500 kg // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.10	In a proportion of up to 30 %, with a particle size allowing 80 % or more of it to be retained in a No 30 sieve on the IRAM scale // Other // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // -Other // Preparations of a kind used in animal feeding	6	6	S
23.09.90.10	Other // Other // Other preparations containing soya, its by-products or residues in their composition // Preparations intended to provide the animal with all the nutritional elements necessary for a daily, sensible and balanced diet (complete feedingstuff) // Other // Preparations of a kind used in animal feeding	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.60	Containing chloramphenicol (R.2507/93 ex-ANA) // Wheat flour-based preparations containing xylanase and beta-glucanase // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.60	Other // Other preparations containing soya, its by-products or residues in their composition // Wheat flour-based preparations containing xylanase and beta-glucanase // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.90	Presented in marked bags of a net content of up to 50 kg// Preparations containing soya, its by-products or residues in their composition // Containing chloramphenicol (R.2507/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.90	Other // Preparations containing soya, its by-products or residues in their composition // Containing chloramphenicol (R.2507/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y1
23.09.90.90	Containing carbadox (R.57/16 SENASA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10
23.09.90.90	Presented in marked bags of a net content of up to 50 kg// Preparations containing soya, its by-products or residues in their composition // Other (R.2012/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
23.09.90.90	Other // Preparations containing soya, its by-products or residues in their composition // Other (R.2012/93 ex-ANA) // Other // -Other // Preparations of a kind used in animal feeding	18	14	Y10
27.01.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal // Coal; briquettes, ovoids and similar solid fuels manufactured from coal	5	5	S
27.02.10.00	-Lignite, whether or not pulverised, but not agglomerated // Lignite, whether or not agglomerated, excluding jet	5	5	S
27.02.20.00	-Agglomerated lignite // Lignite, whether or not agglomerated, excluding jet	5	5	S
27.04.00.10	Coke // Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5	5	S
27.04.00.90	Retort carbon // Other // Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5	5	S
27.04.00.90	Semi-coke // Other // Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	5	5	S
27.05.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5	5	S
27.06.00.00	Coal tar // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.06.00.00	Lignite tar // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.06.00.00	Peat tar // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.06.00.00	Other mineral tars // mineral tars // Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	5	5	S
27.07.10.00	-Benzol (benzene) // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.20.00	-Toluol (toluene) // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.30.00	-Xylol (xylenes) // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.40.00	-Naphthalene // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.07.50.00	Mixture of alkylbenzenes of formula $C_{10}H_{14}$ and $C_{11}H_{16}$ as major components // -Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.50.00	Other // -Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250 °C by the ASTM D 86 method // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.91.00	-Creosote oils // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.99.10	Cresols // -Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.99.90	Anthracene // Other // --Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.07.99.90	Phenols // Other // --Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.07.99.90	Other // Other // --Other // -Other: // Oils and other products of the distillation of high-temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents	5	5	S
27.08.10.00	-Pitch // Pitch and pitch coke, obtained from coal tar or from other mineral tars	5	5	S
27.08.20.00	-Pitch coke // Pitch and pitch coke, obtained from coal tar or from other mineral tars	5	5	S
27.10.91.00	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs) // -Waste oils: // Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	5	5	S
27.10.99.00	Containing monomethyl-tetrachlorodiphenyl methane, monomethyl-dichloro-diphenyl methane or monomethyl-dibromo-diphenyl methane // --Other // -Waste oils: // Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
27.10.99.00	Other // --Other // -Waste oils: // Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	5	5	S
27.11.14.00	--Ethylene, propylene, butylene and butadiene // -Liquefied: // Petroleum gases and other gaseous hydrocarbons	5	0	Y5
27.16.00.00	Electricity supply	5	5	S
38.26.00.00	Biodiesel // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10
38.26.00.00	Mixtures with diesel // Mixtures with diesel or other products taxed as components // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10
38.26.00.00	Other // Mixtures with diesel or other products taxed as components // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10
38.26.00.00	Other // Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	18	14	Y10

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.20.00	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved: // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.20.00	Dry-salted // Whole hides and skins of bovine (including buffalo) // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.20.00	Other // Whole hides and skins of bovine (including buffalo) // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.20.00	Fresh or wet-salted // Hides and skins of equine animals // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.20.00	Other // Hides and skins of equine animals // -Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.50.10	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.10	Dry-salted // Whole hides and skins of bovine (including buffalo) // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.50.10	Other // Whole hides and skins of bovine (including buffalo) // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.10	Other // Hides and skins of equine animals // Unsplit // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.50.20	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // Grain splits // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.20	Dry-salted // Whole hides and skins of bovine (including buffalo) // Grain splits // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.50.20	Other // Whole hides and skins of bovine (including buffalo) // Grain splits // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.30	Fresh or wet-salted // Whole hides and skins of bovine (including buffalo) // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.30	Dry-salted // Whole hides and skins of bovine (including buffalo) // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.50.30	Other // Whole hides and skins of bovine (including buffalo) // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.50.30	Other // Hides and skins of equine animals // Split without the grain // -Whole hides and skins, of a weight exceeding 16 kg // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.10	Fresh or wet-salted // Hides and skins of bovine (including buffalo) // Unsplit // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.10	Other // Hides and skins of bovine (including buffalo) // Unsplit // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.10	Other // Hides and skins of equine animals // Unsplit // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.20	Fresh or wet-salted // Whole // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.20	Dry-salted // Whole // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.20	Other // Whole // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.20	Fresh or wet-salted // Other // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.20	Dried, without traces of salt treatments // Other // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.20	Other // Other // Hides and skins of bovine (including buffalo) // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.20	Dried, without traces of salt treatments // Other // Hides and skins of equine animals // Grain splits // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.30	Fresh or wet-salted // Whole // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.30	Dry-salted // Whole // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.30	Other // Whole // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.30	Fresh or wet-salted // Other // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	10	0	Y5
41.01.90.30	Dried, without traces of salt treatments // Other // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01.90.30	Other // Other // Hides and skins of bovine (including buffalo) // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.01.90.30	Dried, without traces of salt treatments // Other // Hides and skins of equine animals // Split without the grain // -Other, including butts, bends and bellies // Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split	5	0	Y5
41.02.10.00	Sun dried // -With wool on // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5
41.02.10.00	Dry-salted // -With wool on // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5
41.02.10.00	Other // -With wool on // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.02.21.00	With wool on // --Pickled // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5
41.02.21.00	Yearling sheep // --Pickled // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5
41.02.21.00	Lambs // --Pickled // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5
41.02.2100	Other // --Pickled // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5
41.02.29.00	Sun dried // --Other // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.02.29.00	Dry-salted // --Other // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5
41.02.29.00	Other // --Other // -Without wool on: // Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to this chapter	10	0	Y5
41.03.90.00	Caprine animals // -Other // Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to this chapter	5	0	Y5
41.04.11.11	Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2, simply chrome tanned (wet-blue) // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.11.12	Other whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2 // whole bovine (including buffalo) hides and skins, of a unit surface area not exceeding 2,6 m^2 // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.13	Whole or halves // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.13	Other // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.14	Whole or halves // Other hides and skins of bovine (including buffalo) // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.11.14	Other // Other hides and skins of bovine (including buffalo) // Full grains, unsplit // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.21	Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2, simply chrome tanned (wet-blue) // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.23	Whole or halves // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.23	Other // Other hides and skins of bovine (including buffalo), vegetable pre-tanned // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.11.24	Whole or halves // Other hides and skins of bovine (including buffalo) // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.11.24	Other // Other hides and skins of bovine (including buffalo) // Grain splits // --Full grains, unsplit; grain splits // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.10	Flesh splits of cattle hides // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2, simply chrome tanned (wet-blue) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.10	Other // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2, simply chrome tanned (wet-blue) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.30	Other hides and skins of bovine (including buffalo), vegetable pre-tanned // hides and skins of bovine (including buffalo), vegetable pre-tanned // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.19.40	Other // Whole or halves // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.40	Other // Split without the grain (flesh splits) // Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.19.40	Other // Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the wet state (including wet-blue): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.41.10	Other // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2 // --Full grains, unsplit; grain splits // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.41.30	Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Full grains, unsplit; grain splits // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.04.49.10	Chrome tanned in the dry state (box-calf) // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2 // --Other // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.49.10	Other // Whole hides and skins of bovine (including buffalo), of a unit surface area not exceeding 2,6 m^2 // --Other // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
41.04.49.20	Other // Other hides and skins of bovine (including buffalo) // hides and skins of bovine (including buffalo) // --Other // -In the dry state (crust): // Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	10	0	Y5
45.01.10.00	-Natural cork, raw or simply prepared // Natural cork, raw or simply prepared; cork waste; crushed, powdered or ground cork	10	10	S
45.01.90.00	-Other // Natural cork, raw or simply prepared; cork waste; crushed, powdered or ground cork	10	10	S
45.02.00.00	Roughly squared // Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
45.02.00.00	In strips, whether or not reinforced with paper or textile // Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	5	5	S
45.02.00.00	Other // Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers)	5	5	S
47.07.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard // Recovered (waste and scrap) paper or paperboard	20	20	S
47.07.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass // Recovered (waste and scrap) paper or paperboard	20	20	S
47.07.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter) // Recovered (waste and scrap) paper or paperboard	20	20	S
47.07.90.00	-Other, including unsorted waste and scrap // Recovered (waste and scrap) paper or paperboard	20	20	S
72.04.10.00	-Waste and scrap of cast iron // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.21.00	Austenitics (AISI 300 series and equivalent standards) // --Of stainless steel // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
72.04.21.00	Other // --Of stainless steel // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.29.00	Of high-speed steel // --Other // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.29.00	Other // Other // --Other // -Waste and scrap of alloy steel: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.30.00	-Waste and scrap of tinned iron or steel // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.41.00	--Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles // -Other waste and scrap: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.49.00	--Other // -Other waste and scrap: // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
72.04.50.00	-Remelting scrap ingots // Ferrous waste and scrap; remelting scrap ingots and steel	5	5	S
97.01.10.00	Other // Originals // -Paintings, drawings and pastels // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
97.01.10.00	Other // -Paintings, drawings and pastels // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	5	5	S
97.01.90.00	Other // Originals // -Other // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	5	5	S
97.01.90.00	Other // -Other // Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	5	5	S
97.02.00.00	Other // Original engravings, prints and lithographs	5	5	S
97.03.00.00	Other // Original sculpture and statuary, in any material	5	5	S
97.04.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07	5	5	S
97.05.00.00	Hunting trophies // Zoology collections and collectors' pieces (R.2012/93 ex ANA) // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Other // Zoology collections and collectors' pieces (R.2012/93 ex ANA) // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
97.05.00.00	Books, brochures and similar printed matter, whether or not in single sheets (R.634/93 ex ANA) // Collector objects of historical, ethnographic or numismatic interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Other // Collector objects of historical, ethnographic or numismatic interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Collector objects of archaeological interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Collector objects of palaeontological interest // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Botanical collections and collectors' pieces // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
97.05.00.00	Diatonic bandoneon // Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.05.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	5	5	S
97.06.00.00	Books, brochures and similar printed matter, whether or not in single sheets (R.634/93 ex ANA) // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Diatonic bandoneon // Musical instruments // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Musical instruments // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Of wood // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Original artistic assemblies and montages (Law 24633 and Regulatory Decree No 1321) // Of ceramics // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Of ceramics // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Original artistic assemblies and montages (Law 24633 and Regulatory Decree No 1321) // Of textile materials // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Of textile materials // Other // Antiques of an age exceeding 100 years	5	5	S
97.06.00.00	Other // Other // Antiques of an age exceeding 100 years	5	5	S

SUB-SECTION 2

EXPORT DUTY SCHEDULE OF URUGUAY

NCM 2012	Description	Base rate (%)	Final rate (%)	Category
41.01	Hides and skins, unbleached, salted, pickled and wet-blue.	5	0	Y5
41.04.11		5	0	Y5
41.04.19		5	0	Y5

SECTION D

PROVISIONS CONCERNING BRAZIL

1. In the case of Brazil, the prohibition on introducing or maintaining export duties, as stipulated in Article 10.9 of this Agreement, shall not apply to the export of products listed in paragraph 2 of this Section provided that the conditions stipulated in paragraph 3 of this Section are fulfilled.

2. The possible non-applicability of Article 10.9 of this Agreement applies for products classified under the Harmonized System (2022) in Chapters 25 to 28 and Headings 71.10, 72.02, 81.09 and 81.12.

3. If Brazil adopts export duties on products listed in paragraph 2 of this Section, the exports of such products destined for the European Union shall benefit from a reduction in the applied duty of no less than 50 % (fifty per cent). In any case, the preferential export duty shall not exceed 25 %.

4. If Brazil applies export duties on products listed in paragraph 2 of this Section to third countries on terms more favourable than those described in paragraphs 2 and 3 of this Section, Brazil shall notify the European Union and make its best efforts to extend them, following negotiations, to the European Union.

5. The Joint Council in trade configuration may review this Section, including the list of products, upon request of Brazil or the European Union.

ANNEX 10-C

IMPORT OR EXPORT MONOPOLIES

1. Uruguay maintains the following designated import and export monopoly: Administración Nacional de Combustibles, Alcohol y Portland (ANCAP).

2. Brazil reserves the right to maintain or designate import or export monopolies in the following sectors:

   (a) petroleum, gas and other hydrocarbons; and

   (b) nuclear minerals.

ANNEX 10-D

TRADE IN WINE PRODUCTS AND SPIRITS

SECTION A

ARTICLE 1

Scope

This Annex applies to wine products falling under headings 2204 and 2205 and to spirits falling under heading 2208 of the HS produced in the Parties.

ARTICLE 2

Wine products definitions and oenological practices

1. Each Party shall make its best efforts to adopt definitions and oenological practices for wine products recommended and published by the International Organisation of Vine and Wine, (hereinafter referred to as the "OIV").

2. Each Party shall authorise the importation and sale for consumption of wine products produced in the other Party, provided they have been made in accordance with:

(a) the definitions of products established in each Party that are in accordance with the relevant OIV standard;

(b) the oenological practices established in each Party that are in accordance with the relevant OIV standard; and

(c) the definitions and oenological practices established in each Party that are not in accordance with the relevant OIV standard, as listed in Appendix 10-D-1.

3. If a Party proposes to authorise a new, or modify an existing, definition or oenological practice listed in Appendix 10-D-1 as referred to in point (c) of paragraph 2, it shall promptly notify the other Party in writing. The notification shall include a technical dossier with a full explanation of the rationale behind the new or modified definition or oenological practice. The other Party may object in writing within 90 (ninety) days after the date of receipt of the notification. If the other Party does not object, the amendment of Appendix 10-D-1 shall be deemed to be agreed by the Parties.

4. If the other Party objects within 90 (ninety) days after the date of receipt of the notification referred to in paragraph 3, the Parties shall consult each other with a view to finding a mutually agreed solution within 60 (sixty) days after the date of receipt of the objection. The period of 60 (sixty) days can be extended by mutual agreement of the Parties.

5. If the Parties reach an agreement during consultations, paragraphs 6 and 7 shall apply. If the Parties fail to reach such agreement during consultations, Appendix 10-D-1 shall not be amended.

6. The Joint Council in trade configuration may amend Appendix 10-D-1 to add new definitions or oenological practices or modifications of existing definitions or oenological practices agreed pursuant to paragraph 3 or 4.

7. In cases where there is an agreement pursuant to paragraph 3 or 4, a Party shall authorise the importation and sale for consumption of wines produced in the other Party after the date of application of the definition or oenological practice in the territory of the Party adopting such measure, even if a decision by the Joint Council in trade configuration pursuant to paragraph 6 has not been adopted or entered into force at that point in time.

SECTION B

ARTICLE 3

Labelling of wine products and spirits

1. A Party shall not require any of the following dates or their equivalent to be displayed on the container, label or packaging of wine products or spirits:

(a) the date of packaging;

(b) the date of bottling; or

(c) the date of production or manufacture.

2. A Party may require the display of a date of minimum durability on the container, label or packaging of wine products or spirits produced in the other Party that may have a shorter date of minimum durability than would normally be expected by consumers due to the addition of perishable ingredients.

3. A Party shall not require translations of trademarks, brand names or geographical indications to appear on the container, label or packaging of wine products or spirits produced in the other Party.

4. Each Party shall permit compulsory information, including translations, to be displayed on a supplementary label affixed to the container, label or packaging of wine products or spirits produced in the other Party. Such supplementary labels may be affixed after importation and prior to the product being offered for sale in the Party's territory, provided that the compulsory information of the original label is fully and accurately reflected.

5. The use of lot identification codes shall be permitted on the container, label or packaging and, if such codes are used, they shall not be deleted.

6. A Party shall not apply a labelling measure to wine products or spirits that were marketed in the other Party's territory prior to the date on which the measure entered into force, except if duly justified.

7. The use of drawings, figures or illustrations shall be permitted on the container, label or packaging of wine products or spirits produced in the other Party. Such drawings, figures or illustrations shall not replace compulsory labelling information and shall not mislead consumers about the characteristics and composition of the wine products and spirits.

8. The name of a vine variety may be included on labels on wine products imported into and marketed in the territory of a Party if such wine products are produced using that variety and such variety is mentioned in at least one list of the following organisations:

(a) the OIV;

(b) the International Union for the Protection of New Varieties of Plants; or

(c) the International Board for Plant Genetic Resources.

The name of a vine variety of a Party containing or consisting of a protected designation of origin or a protected geographical indication of the other Party shall not be used in the labelling of wine exported to the other Party. As regards the list of geographical indications set out in Sections 1 and 2 of Annex 21-B, the Parties define in paragraph 3 of Appendix 21-B-1 the names of the plant varieties the use of which is not to be prevented. A Party may not prevent the use of vine varieties referred to in paragraph 4 of Appendix 21-B-1.

9. Wine products and spirits shall not be subject to allergen labelling with regard to allergens which have been used in the manufacture and preparation of the wine products and spirits and are not present in the final product[1].

10. For trade in wine products between the Parties, a sparkling wine may be described or presented with an indication of the product type specified in the International Code of Oenological Practices of the OIV.

[1] This does not apply to the labelling of gluten.

11. The following names of wine products and spirits are protected, in accordance with the Paris Convention for the Protection of Industrial Property of 20 March 1883, as last revised at Stockholm on 14 July 1967:

(a) the name of a Member State of the European Union for wine products and spirits originating in the Member State of the European Union concerned; and

(b) the name of a Signatory MERCOSUR State.

ARTICLE 4

Use of specific terms in wine products

1. The European Union shall allow the use of the wine terms listed in Part 1 of Appendix 10-D-2 on wine products from each Signatory MERCOSUR State marketed in the European Union, in accordance with the definition of these wine terms in the laws and regulations of that Signatory MERCOSUR State.

2. MERCOSUR shall allow the use of the wine terms listed in Part 2 of Appendix 10-D-2 on wine products marketed in MERCOSUR from the European Union, in accordance with the definition of these wine terms in laws and regulations of the European Union.

3. A Party may notify to the other Party an application for the inclusion of additional wine terms in Appendix 10-D-2. The notification shall include a technical dossier with the definition of the wine terms and a reference to the applicable laws or regulations of the notifying Party. The other Party shall notify within 6 (six) months after the date of receipt of the notification the result of the examination of such application. If, based on the results of the examination, the inclusion of the additional wine term is accepted, the Joint Council in trade configuration may decide by consensus to include it in Appendix 10-D-2.

ARTICLE 5

Certification of wine products and spirits

1. For wine products imported from a Party and placed on the market in the other Party, the documentation and certification that may be required by either Party shall be limited to the documents and certificates listed in Appendix 10-D-3.

2. Each Party shall authorise the importation into their territory of spirits in accordance with the rules governing the import certification document and analysis reports as provided for under its law.

3. A Party may introduce temporary additional import certification requirements for wine products and spirits imported from the other Party in response to legitimate public policy concerns, such as health or consumer protection or in order to act against fraud. In such cases, the other Party shall be given adequate information in sufficient time to permit the fulfilment of the additional requirements. Such requirements shall not extend beyond the period of time necessary to respond to the particular public policy concern in response to which they were introduced.

4. The Joint Council in trade configuration may adopt a decision to amend Appendix 10-D-3 with respect to the documentation and certification referred to in paragraph 1 of this Article.

ARTICLE 6

Applicable rules and national treatment

1. Unless otherwise provided for in Part III of this Agreement and without prejudice to the application of the provisions of Chapter 13, the importation and marketing of wine products and spirits shall be conducted in compliance with the laws and regulations applicable in the territory of the Party of importation.

2. Wine products imported from the territory of a Party shall be accorded treatment no less favourable than that accorded to like wine products of national origin.

SECTION C

ARTICLE 7

Transitional measures

Wine products and spirits which, at the date of entry into force of this Agreement, have been produced, described and presented in accordance with the laws and regulations of each Party and existing agreements applicable between the Parties, but do not comply with the provisions in this Annex, may be marketed under the following conditions:

(a) by wholesalers or producers, for a period of 3 (three) years; and

(b) by retailers, until stocks are exhausted.

Appendix 10-D-1

DEFINITIONS AND OENOLOGICAL PRACTICES ACCEPTED BY THE PARTIES

1. Fresh lees

Fresh lees may be used under the specific and limited conditions set out in line item 11.2 of Table 2 of Part A of Annex I to Commission Delegated Regulation (EU) 2019/934 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards wine-growing areas where the alcoholic strength may be increased, authorised oenological practices and restrictions applicable to the production and conservation of grapevine products, the minimum percentage of alcohol for by-products and their disposal, and publication of OIV files.

2. Concentrated grape must, rectified concentrated grape must and sucrose

Concentrated grape must, rectified concentrated grape must and sucrose may be used for enrichment and sweetening under specific and limited conditions as provided for respectively in Part I of Annex VIII 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 and in Part D of Annex I to Commission Delegated Regulation (EU) 2019/934 as regards wine-growing areas where the alcoholic strength may be increased, authorised oenological practices and restrictions applicable to the production and conservation of grapevine products, the minimum percentage of alcohol for by-products and their disposal, and publication of OIV files, and Law No 7,678/1988, subject to the exclusion of use of these products in a reconstituted form in wine products.

3. Restriction of addition of water

The addition of water in winemaking is excluded, except where required to dissolve authorised oenological compounds used in winemaking.

Appendix 10-D-2

WINE TERMS

SECTION A

EUROPEAN UNION

SECTION B

MERCOSUR

ARGENTINA:

Crianza[1], Dulce Natural[2], Fino[3], Gran Reserva[4], Reserva[5], Vino Dulce Natural[6], Vino Generoso[7].

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1 The use of the term is allowed for wine products which are covered by a geographical indication.

2 The use of the term is allowed for wine products which are covered by a geographical indication.

3 The use of the term is allowed for wine products which are covered by a geographical indication.

4 The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 18 (eighteen) months for red wines and 12 (twelve) months for white and rosé wines.

5 The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 12 (twelve) months for red wines and 6 (six) months for white and rosé wines.

6 The use of the term is allowed for wine products which are covered by a geographical indication.

7 The use of the term is allowed for wine products which are covered by a geographical indication.

Denominación de origen controlada (DOC), Indicación geográfica (IG), Indicación de Procedencia (IP)

BRAZIL:

Fino[1], Gran Reserva[2], Leve[3], Reserva[4].

Denominação de origem (DO), Indicação geográfica (IG), Indicação de Procedência (IP)

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1 The use of the term is allowed for wine products which are covered by a geographical indication.

2 The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 18 (eighteen) months for red wines and 12 (twelve) months for white and rosé wines.

3 The use of the term is allowed for wine products which are covered by a geographical indication.

4 The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 12 (twelve) months for red wines and 6 (six) months for white and rosé wines.

URUGUAY:

Fino[1], Leve[2], Reserva[3], Viejo[4], Vino Generoso[5].

Denominación de origen (DO), Denominación de origen controlada (DOC), Indicación geográfica (IG), Indicación de Procedencia (IP)

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1 The use of the term is allowed for wine products which are covered by a geographical indication.

2 The use of the term is allowed for wine products which are covered by a geographical indication.

3 The use of the term is allowed for wine products which are covered by a geographical indication and have been aged in a barrel prior to bottling for at least 12 (twelve) months for red wines and 6 (six) months for white and rosé wines.

4 The use of the term is allowed for wine products which are covered by a geographical indication.

5 The use of the term is allowed for wine products which are covered by a geographical indication.

Appendix 10-D-3

DOCUMENTATION AND CERTIFICATION OF WINE PRODUCTS

Certification documents and analysis report

1. Each Party shall authorise the importation into their territory of wine products in accordance with the rules governing the import certification documents and analysis reports as provided for according to the terms of this Annex.

2. The requirements for the importation of wine products into the territory of a Party shall be fulfilled by the presentation to the competent authorities of the importing Party of:

   (a) a certificate issued by a mutually recognised official authority of the country of origin; and

   (b) if the wine product is intended for direct human consumption, an analysis report drawn up by a laboratory officially recognised by the country of origin, including the following information:

      (i) total alcoholic strength by volume;

      (ii) total acidity, expressed as tartaric acid;

      (iii) volatile acidity, expressed as acetic acid; and

      (iv) total sulphur dioxide.

3. The Subcommittee on trade in wine products and spirits may adopt a decision to determine the details of the rules set out in paragraph 2 of this Appendix, in particular the forms to be used and the details of the information to be provided in the analysis report.

4. The methods of analysis recognised as reference methods and published by the OIV or, if an appropriate method is not recognised and published by the OIV, a method of analysis complying with the standards recommended by the International Organisation for Standardisation shall prevail as reference methods for the determination of the analytical composition of the wine product in the context of control operations.

5. The import of wine products originating in the territory of the other Party shall not be subject to import certification requirements more restrictive than those provided for in Annex 10-D.