2026/2560

20.11.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/2560

of 19 November 2026

on opening and providing for the management of Union tariff quotas for certain rice products originating in GSP beneficiary countries

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) 2026/1395 of the European Parliament and of the Council 17 June 2026 applying a scheme of generalised scheme of tariff preferences and repealing Regulation (EU) No 978/2012 ([1]) ('the GSP Regulation'), and in particular Article 34 thereof,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([2]), and in particular Article 58(1) thereof,

After consulting the Generalised Preferences Committee,

Whereas:

(1) The GSP Regulation stipulates that, as soon as imports of products falling under Combined Nomenclature codes 1006 10, 1006 20, and 1006 30 exceed, cumulatively and at any point in the calendar year, certain annual import volumes, the GSP tariff preferences should be suspended immediately. For the remainder of the calendar year, the applicable non-preferential rate should instead be used for imports of those products originating in the beneficiary country concerned. For the duration of the following calendar year, a tariff-rate quota should be applied for imports of those products originating in the beneficiary country concerned.

(2) For year 2027, the annual import volumes are set in the GSP Regulation. For 2028 and every year thereafter, the base volumes shall be set by 31 December for the following year based on the arithmetic mean of the annual Union import volumes originating in each beneficiary country during the 10 preceding calendar years.

(3) It is appropriate to manage the monitoring of the import volumes and those tariff quotas in accordance with Articles 49 to 54 of Commission Implementing Regulation (EU) 2015/2447 ([3]), which regulate the management of tariff quotas designed to be used following the chronological order of dates of acceptance of customs declarations ('first come, first served' principle).

(4) In order to ensure consistent imports over time for certain tariff quotas, it is appropriate to sub-divide their annual tariff quota period into sub-periods.

(5) In order to ensure the effective application of the monitoring of import volumes and management of the tariff quotas provided for under Article 34 of the GSP Regulation, this Regulation should apply as from 1 January 2027.

(6) Pursuant to Article 34(4) of the GSP Regulation, the Commission is to review the country-specific import volumes for the following year, in view of the possible opening of the tariff rate quotas,

([1]) OJ L, 2026/1395, 22.6.2026, ELI: http://data.europa.eu/eli/reg/2026/1395/oj.
([2]) OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj.
([3]) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

HAS ADOPTED THIS REGULATION:

Article 1

Scope

This regulation lays down specific rules for the administration of the tariff quotas set out in Article 34 of the GSP Regulation for the products falling under Combined Nomenclature codes 1006 10, 1006 20 and 1006 30, in particular as regards:

(a) the management method;

(b) the monitoring of the country-specific import volumes that trigger the tariff quota;

(c) the applicable tariff quota periods and sub-periods.

Article 2

Management of country-specific import volume and tariff quotas

1. For each country-specific import volume, the volume of products, the order number, and the period are specified in Annex I to this Regulation; for each country-specific tariff quota, the volume of products, the order number, and the period and sub-periods are specified in Annex II to this Regulation'.

2. The country-specific import volumes set in Annex I and the tariff quotas set out in Annex II shall be administered by the Union in accordance with the chronological order of dates of acceptance of customs declarations for release for free circulation as laid down in Articles 49 to 54 of Implementing Regulation (EU) 2015/2447.

3. For the purpose of this Regulation, the import volumes and the tariff quotas should be considered as non-critical with respect to Article 53(2) of Implementing Regulation (EU) 2015/2447.

Article 3

Tariff quota sub-periods

1. When a tariff quota period is divided into sub-periods, as set out in Annex II, the drawings on each quarterly quota shall be stopped on the fifth working day of the Commission following the end of the quarterly period. At the end of each quarter, the unused balances of the tariff-rate quota shall automatically be transferred to the next quarter. No unused balance at the end of the last quarter of each year of application of the definitive tariff-rate quota shall be transferred.

2. Quantities attributed under a tariff quota may be returned in accordance with the applicable customs legislation. Where drawings on a quarterly quota have been stopped or where a tariff quota has been exhausted or otherwise closed to further access, the return of such quantities shall not entail the reopening of that quota for the submission or acceptance of new drawing requests. Such returned quantities shall be taken into account only for the purpose of adjusting the balance of the relevant tariff quota. Where the unused balance of a quarterly quota has already been transferred to the following quarter, quantities returned thereafter in respect of that quarter shall not be transferred to the following quarter. Therefore, those quotas will no longer be accessible to economic operators.

Article 4

Rules of origin

To be eligible to benefit from the tariff preferences and the tariff rate quotas set out in this regulation, the imported goods listed in the Annexes shall comply with the rules of origin and origin procedures referred to in Title II, Chapter 2, Section 2 of Regulation (EU) No 952/2013.

Article 5

Monitoring of import volumes

Country-specific import volumes are opened and monitored for goods originating in the GSP beneficiary countries as set out in Annex I.

Article 6

Country-specific import volume

If, within a calendar year, less than 100 % of the country-specific volume opened up according to Annex I of the present regulation has been used, Article 5 applies for the following year for this country.

Article 7

Country-specific tariff rate quota

1. If 100 % of the country-specific import volume set in Annex I opened in a calendar year has been used, the applicable non-preferential rate shall be applied for the remaining of the calendar year and a tariff rate quota shall be opened as set out in Annex II for the following calendar year for the country concerned.

2. The tariff rate quota set in Annex II shall be divided into 4 sub-periods: 1 January to 31 March; 1 April to 30 June; 1 July to 30 September; 1 October to 31 December.

3. When the tariff rate quota set in Annex II has been used in a calendar year, the applicable non-preferential rate shall be applied for the remaining of the calendar year.

4. Article 5 shall apply in the year following the one of application of the tariff quota, irrespective of the percentage of use of the tariff quota referred to in paragraph 1 of this Article. Country-specific import volumes defined in Annex I and quotas defined in Annex II shall not be active simultaneously.

Article 8

Checks in third countries

The Commission may request the third country to authorise representatives of the Commission to carry out, where required, checks in that third country to verify compliance with requirements or conditions which are a precondition for issuing certificates or other official documents to be presented to the customs authorities of the Union for the release into free circulation of the product in the Union. Those checks shall be performed jointly with the competent authorities of the third country concerned.

Article 9

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

It shall apply from 1 January 2027 until the expiry of the GSP Regulation.

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

Done at Brussels, 19 November 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

COUNTRY-SPECIFIC IMPORT VOLUMES FOR GSP BENEFICIARIES EXCEEDING 6 % OF TOTAL UNION IMPORTS

Country:	Cambodia
Order number	090252
Specific legal basis	Article 34 of Regulation (EU) 2026/1395
Product description and CN codes	Rice in the husk (paddy or rough), husked (brown) rice, semi-milled or wholly milled rice (whether or not polished or glazed) Combined Nomenclature codes (*) 1006 10, 1006 20 and 1006 30 taken cumulatively
Origin	Cambodia
Quantity	2027: **313 268 tonnes** (216 047 tonnes + 45 %)
Tariff quota period	1 January 2027 to 31 December 2027
Tariff quota sub-periods	Not applicable
Proof of origin	Statement of origin in accordance with Article 92 of Implementing Regulation (EU) 2015/2447
In-quota customs duty	EUR 0
Out-of-quota customs duty	Non-preferential duty rate

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

Country:	Myanmar
Order number	090250
Specific legal basis	Article 34 of Regulation (EU) 2026/1395
Product description and CN codes	Rice in the husk (paddy or rough), husked (brown) rice, semi-milled or wholly milled rice (whether or not polished or glazed) Combined Nomenclature codes (*) 1006 10, 1006 20 and 1006 30 taken cumulatively
Origin	Myanmar
Quantity	2027: **249 200 tonnes** (171 862 tonnes + 45 %)
Tariff quota period	1 January 2027 to 31 December 2027
Tariff quota sub-periods	Not applicable
Proof of origin	Statement of origin in accordance with Article 92 of Implementing Regulation (EU) 2015/2447
In-quota customs duty	EUR 0
Out-of-quota customs duty	Non-preferential duty rate

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

ANNEX II

TARIFF-RATE QUOTAS

Country	Cambodia
Order number	090253
Specific legal basis	Article 34 of Regulation (EU) 2026/1395
Product description and CN codes	Rice in the husk (paddy or rough), husked (brown) rice, semi-milled or wholly milled rice (whether or not polished or glazed) Combined Nomenclature codes (*) 1006 10, 1006 20 and 1006 30 taken cumulatively
Origin	Cambodia
Quantity	2028: **216 047 tonnes** The annual quantity shall be divided as follows: 25 % for each sub-period.
Tariff quota period	1 January 2028 to 31 December 2028
Tariff quota sub-periods	1 January to 31 March; 1 April to 30 June; 1 July to 30 September; 1 October to 31 December
Proof of origin	Statement of origin in accordance with Article 92 of Implementing Regulation (EU) 2015/2447
In-quota customs duty	EUR 0
Out-of-quota customs duty	Non-preferential duty rate

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

Country	Myanmar
Order number	090251
Specific legal basis	Article 34 of Regulation (EU) 2026/1395
Product description and CN codes	Rice in the husk (paddy or rough), husked (brown) rice, semi-milled or wholly milled rice (whether or not polished or glazed) Combined Nomenclature codes (*) 1006 10, 1006 20 and 1006 30 taken cumulatively
Origin	Myanmar
Quantity	2028: **171 862 tonnes** The annual quantity shall be divided as follows: 25 % for each sub-period.
Tariff quota period	1 January 2028 to 31 December 2028
Tariff quota sub-periods	1 January to 31 March; 1 April to 30 June; 1 July to 30 September; 1 October to 31 December

Country	Myanmar
Proof of origin	Statement of origin in accordance with Article 92 of Implementing Regulation (EU) 2015/2447
In-quota customs duty	EUR 0
Out-of-quota customs duty	Non-preferential duty rate

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