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COMMISSION IMPLEMENTING REGULATION (EU) 2026/888

of 20 April 2026

laying down rules for the application of Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards opening and providing for the management of Union tariff quotas for products originating in Mercosur

THE EUROPEAN COMMISSION,

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

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 ([1]), and in particular Article 58(1), first subparagraph, thereof,

Whereas:

(1) On 9 January 2026, the Council adopted Decision (EU) 2026/183 ([2]) on the signing and provisional application of the Interim Agreement on Trade between the European Union, 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 ([3]) (the 'Interim Agreement'). On the same day, it also adopted Decision (EU) 2026/185 ([4]) on the signing, on behalf of the Union, and provisional application of the 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 ([5]) ('the Partnership Agreement').

(2) Article 2.1 of the Interim Agreement requires the Parties to establish a free trade area for goods over a transitional period starting on the date of entry into force of that Agreement. Pursuant to Article 2.4.(1) of the Interim Agreement, the customs duties on imports into the Union of goods originating in the Common Market of the South ('Mercosur') are therefore to be reduced or eliminated in accordance with the tariff elimination schedule set out in Annex 2-A to that Agreement.

(3) Annex 2-A to the Interim Agreement provides that, for certain goods, the reduction or elimination of customs duties is granted by the opening of tariff quotas, whereby the Union manages certain of those tariff quotas, notably those related to non-agricultural goods, on a first-come, first-served basis. The Commission is to manage such tariff quotas in accordance with the rules on the management of tariff quotas laid down in Commission Implementing Regulation (EU) 2015/2447 ([6]).

([1]) OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj.
([2]) Council Decision (EU) 2026/183 of 9 January 2026 on the signing and provisional application of the Interim Agreement on Trade between the European Union, 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 (OJ L, 2026/183, 27.2.2026, ELI: http://data.europa.eu/eli/dec/2026/183/oj).
([3]) OJ L, 2026/184, 27.2.2026, ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj.
([4]) Council Decision (EU) 2026/185 of 9 January 2026 on the signing, on behalf of the Union, and provisional application of the 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 (OJ L, 2026/185, 27.2.2026, ELI: http://data.europa.eu/eli/dec/2026/185/oj).
([5]) OJ L, 2026/186, 27.2.2026, ELI: http://data.europa.eu/eli/agree_internation/2026/186/oj.
([6]) 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).

(4) Annex 2-A to the Interim Agreement also provides that MERCOSUR may allocate among the Signatory MERCOSUR States the quantities of the tariff quotas opened by the Union and notify, at least (90) ninety days before the beginning of the quota year, the details of the allocation for the Union to implement it. In the same way, unused quantities may also be re-allocated by MERCOSUR by the end of the eighth month of the quota year amongst Signatory MERCOSUR States. As the Interim Agreement should be provisionally applied as of 1 May, and the Mercosur States have not notified the EU of any allocation among themselves yet, neither this allocation not the re-allocation is possible for the remainder of 2026.

(5) In accordance to Annex 2-A, Section D, to the Interim Agreement, the Union shall make publicly available in a timely and continuous manner all relevant information concerning quota administration, including volume available and eligibility criteria.

(6) Pursuant to Article 2.3. of the Interim Agreement, for goods to benefit from the tariff rate quotas, they are to comply with the rules of origin and origin procedures set out in Chapter 3 of that Agreement.

(7) Chapter 3 is also providing that the certificates of origin as notified by MERCOSUR to the Union will be used as statements of origin for quota allocation. These certificates will be published by a notice in the *Official Journal of the European Union*.

(8) According to the notice published in the *Official Journal of the European Union* ([7]), the Interim Agreement is to be applied provisionally from 1 May 2026. To ensure the effective application and management of the tariff quotas granted pursuant to the Interim Agreement, this Regulation should also apply from 1 May 2026.

(9) Paragraph 9 of section A of Annex 2-A to the Interim Agreement stipulates that if the entry into application of the 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 the calendar year. Consequently, for the tariff quota period 2026, the quantities to be used for tariff quotas defined in the Annex to this regulation are pro rata quantities calculated for the proportion starting from the entry into application of the Interim Agreement, 1 May 2026, until the end of that tariff quota period.

(10) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Union tariff quotas are opened and the applicable customs duties are reduced or eliminated for goods originating in the Common Market of the South ('MERCOSUR') as set out in the Annex.

Article 2

The Commission shall manage the tariff quotas set out in the Annex to this Regulation in accordance with Articles 49 to 54 of Implementing Regulation (EU) 2015/2447.

Article 3

In order to be eligible to benefit from the tariff quotas set out in this Regulation, the goods listed in the Annex shall comply with the rules of origin and origin procedures set out in Chapter 3 of the Interim Agreement.

([7]) Notice concerning the provisional application of the Interim Agreement on Trade between the European Union, 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 (OJ L, 2026/868, 15.4.2026, ELI: http://data.europa.eu/eli/notice/2026/868/oj).

Article 4

If MERCOSUR notifies to the Union, at least 90 (ninety) days before the beginning of a quota year (by 30 of September of each calendar year at the latest), the details of the allocation, among the Party States to MERCOSUR, of the quantities of the tariff quotas opened by the Union, the Commission shall publish the notification in the *Official Journal of the European Union* and use it to manage the tariff quotas in the upcoming quota year and the following one. The allocation referred to in the first sentence shall be valid for at least 2 (two) years.

Article 5

Where the allocated quantities are not fully used by the end of the eighth month of a quota year (August), MERCOSUR may notify to the Union a re-allocation of the unused quantities in the last quarter (1 October to 31 December) of the quota year. The Commission shall publish that notification in the *Official Journal of the European Union* and shall implement that re-allocation within the last quarter of the relevant quota year.

Article 6

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

It shall apply from 1 May 2026.

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

Done at Brussels, 20 April 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the wording of the description of the products in the second column of the table is to be considered as having no more than an indicative value. The preferential scheme is determined, within the context of this Annex, by the scope of the CN codes set out in the first column of the table as applicable at the time of adoption of this Regulation.

CN code	Description	Allocation by region or country	Quota period	Quota volume (in metric tonnes net weight unless otherwise specified)	Tariff quota duty (% reduction)	Order numbers
1901 10 00	Infant formula	Mercosur	From 1.5.2026 to 31.12.2026	334	10	09.0872
			From 1.1.2027 to 31.12.2027	1 000 (1)	20	
			From 1.1.2028 to 31.12.2028	1 500 (1)	30	
			From 1.1.2029 to 31.12.2029	2 000 (1)	40	
			From 1.1.2030 to 31.12.2030	2 500 (1)	50	
			From 1.1.2031 to 31.12.2031	3 000 (1)	60	
			From 1.1.2032 to 31.12.2032	3 500 (1)	70	
			From 1.1.2033 to 31.12.2033	4 000 (1)	80	
			From 1.1.2034 to 31.12.2034	4 500 (1)	90	
			From 1.1.2035 to 31.12.2035	4 750 (1)	95	

CN code	Description	Allocation by region or country	Quota period	Quota volume (in metric tonnes net weight unless otherwise specified)	Tariff quota duty (% reduction)	Order numbers
			From 1.1.2036 to 31.12.2036 and each subsequent year	5 000 [1]	100	
		Brasil	From 1.5.2026 to 31.12.2026	Not applicable	10	09.0886
			From 1.1.2027 to 31.12.2027	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	20	
			From 1.1.2028 to 31.12.2028	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	30	
			From 1.1.2029 to 31.12.2029	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	40	
			From 1.1.2030 to 31.12.2030	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	50	
			From 1.1.2031 to 31.12.2031	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	60	
			From 1.1.2032 to 31.12.2032	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	70	
			From 1.1.2033 to 31.12.2033	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	80	
			From 1.1.2034 to 31.12.2034	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	90	

CN code	Description	Allocation by region or country	Quota period	Quota volume (in metric tonnes net weight unless otherwise specified)	Tariff quota duty (% reduction)	Order numbers
			From 1.1.2035 to 31.12.2035	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	95	
			From 1.1.2036 to 31.12.2036 and each subsequent year	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
		Argentina	From 1.5.2026 to 31.12.2026	Not applicable	10	09.0887
			From 1.1.2027 to 31.12.2027	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	20	
			From 1.1.2028 to 31.12.2028	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	30	
			From 1.1.2029 to 31.12.2029	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	40	
			From 1.1.2030 to 31.12.2030	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	50	
			From 1.1.2031 to 31.12.2031	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	60	
			From 1.1.2032 to 31.12.2032	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	70	
			From 1.1.2033 to 31.12.2033	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	80	

CN code	Description	Allocation by region or country	Quota period	Quota volume (in metric tonnes net weight unless otherwise specified)	Tariff quota duty (% reduction)	Order numbers
			From 1.1.2034 to 31.12.2034	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	90	
			From 1.1.2035 to 31.12.2035	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	95	
			From 1.1.2036 to 31.12.2036 and each subsequent year	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
		Paraguay	From 1.5.2026 to 31.12.2026	Not applicable	10	09.0888
			From 1.1.2027 to 31.12.2027	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	20	
			From 1.1.2028 to 31.12.2028	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	30	
			From 1.1.2029 to 31.12.2029	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	40	
			From 1.1.2030 to 31.12.2030	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	50	
			From 1.1.2031 to 31.12.2031	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	60	
			From 1.1.2032 to 31.12.2032	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	70	

CN code	Description	Allocation by region or country	Quota period	Quota volume (in metric tonnes net weight unless otherwise specified)	Tariff quota duty (% reduction)	Order numbers
			From 1.1.2033 to 31.12.2033	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	80	
			From 1.1.2034 to 31.12.2034	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	90	
			From 1.1.2035 to 31.12.2035	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	95	
			From 1.1.2036 to 31.12.2036 and each subsequent year	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
		Uruguay	From 1.5.2026 to 31.12.2026	Not applicable	10	09.0889
			From 1.1.2027 to 31.12.2027	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	20	
			From 1.1.2028 to 31.12.2028	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	30	
			From 1.1.2029 to 31.12.2029	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	40	
			From 1.1.2030 to 31.12.2030	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	50	
			From 1.1.2031 to 31.12.2031	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	60	

CN code	Description	Allocation by region or country	Quota period	Quota volume (in metric tonnes net weight unless otherwise specified)	Tariff quota duty (% reduction)	Order numbers
			From 1.1.2032 to 31.12.2032	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	70	
			From 1.1.2033 to 31.12.2033	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	80	
			From 1.1.2034 to 31.12.2034	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	90	
			From 1.1.2035 to 31.12.2035	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	95	
			From 1.1.2036 to 31.12.2036 and each subsequent year	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
2208 40 51; 2208 40 99	Rum and other spirits obtained by distilling fermented sugar-cane products, in containers holding more than 2 litres.	Mercosur	From 1.5.2026 to 31.12.2026	267 (2)	100	09.0874
			From 1.1.2027 to 31.12.2027	800 (2)	100	
			From 1.1.2028 to 31.12.2028	1 200 (2)	100	
			From 1.1.2029 to 31.12.2029	1 600 (2)	100	
			From 1.1.2030 to 31.12.2030	2 000 (2)	100	
			From 1.1.2031 to 31.12.2031 and each subsequent year	2 400 (2)	100	

CN code	Description	Allocation by region or country	Quota period	Quota volume (in metric tonnes net weight unless otherwise specified)	Tariff quota duty (% reduction)	Order numbers
		Brasil	From 1.5.2026 to 31.12.2026	Not applicable	100	09.0890
			From 1.1.2027 to 31.12.2027	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2028 to 31.12.2028	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2029 to 31.12.2029	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2030 to 31.12.2030	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2031 to 31.12.2031 and each subsequent year	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
		Argentina	From 1.5.2026 to 31.12.2026	Not applicable	100	09.0891
			From 1.1.2027 to 31.12.2027	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2028 to 31.12.2028	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2029 to 31.12.2029	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	

CN code	Description	Allocation by region or country	Quota period	Quota volume (in metric tonnes net weight unless otherwise specified)	Tariff quota duty (% reduction)	Order numbers
			From 1.1.2030 to 31.12.2030	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2031 to 31.12.2031 and each subsequent year	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
		Paraguay	From 1.5.2026 to 31.12.2026	Not applicable	100	09.0892
			From 1.1.2027 to 31.12.2027	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2028 to 31.12.2028	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2029 to 31.12.2029	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2030 to 31.12.2030	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2031 to 31.12.2031 and each subsequent year	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
		Uruguay	From 1.5.2026 to 31.12.2026	Not applicable	100	09.0893
			From 1.1.2027 to 31.12.2027	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	

CN code	Description	Allocation by region or country	Quota period	Quota volume (in metric tonnes net weight unless otherwise specified)	Tariff quota duty (% reduction)	Order numbers
			From 1.1.2028 to 31.12.2028	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2029 to 31.12.2029	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2030 to 31.12.2030	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100	
			From 1.1.2031 to 31.12.2031 and each subsequent year	If notified by MERCOSUR in line with Articles 4 and 5 of this Regulation	100%	
3826 00 10; 3826 00 90	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	Paraguay	From 1.5.2026 to 31.12.2026	33 333	100	09.0875
			Yearly from 1.1.2027 to 31.12.2036	50 000	100	

([1]) Quota volume can be adapted according to articles 4 and 5 of this Regulation.
([2]) Litres of pure alcohol equivalent.