



**UDENRIGSMINISTERIET**  
*The Trade Council*

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# **THE EU-MERCOSUR FREE TRADE AGREEMENT**

## **Information for Danish Companies**

*Elaborated by:  
The Danish Missions in Brazil. Version 1.0.*



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# 1

## OVERVIEW

On 1 May 2026, EU's free trade agreement with Mercosur (Argentina, Brazil, Paraguay and Uruguay) enters into force provisionally<sup>1</sup>, easing EU companies' access to the four South American markets with a total of approx. 270 million inhabitants. Tariffs on hundreds of products will be entirely eliminated from day 1, and tariffs on other thousands of products will begin falling. Companies in the EU also gain easier access to public procurement markets in Mercosur and will benefit from other advantages that come with this historic agreement.

This report intends to give Danish exporters and importers a short overview of some of the immediate advantages of the free trade agreement. The document includes a number of useful annexes, such as a list of the export goods which tariff zeroes from day 1. It is based on the research of the Danish missions in Brazil and public data available, and updates may be made. Please reach out for more detailed help and verification of information relevant to your company's products and services.

# 2

## THINGS TO LOOK OUT FOR FROM DAY 1

### 367 products go to zero tariff immediately

On day 1, 367 product lines from the EU drop to 0% tariff in Mercosur. These cover live animals, fish, fruit, cereals, oil seeds, vegetable oils, and selected chemicals and textiles. The full list is in the attached Annex 3. Beyond these, another 708 tariff lines, which were already at 0%, are now locked in by the agreement, meaning they cannot be raised unilaterally in the future.

### Tariff on more than 9,000 product lines starts falling

Tariffs on more than 9,000 product categories will start falling, depending on the category they fall into and the import tax of the product in question:

Years to reach zero	# of product lines	Timeline
0	1,075	Eliminated on 1 May 2026
4	2,225	4 equal annual stages before reaching 0% by 2030
8	1,370	8 equal annual stages before reaching 0% by 2034
10	3,523	10 equal annual stages before reaching 0% by 2036
15	899	15 equal annual stages before reaching 0% by 2041
E	894	No reduction under this agreement
TRQ / Other	43	Quota-based or special treatment
Total	10,029	

<sup>1</sup> Initially, the free trade agreement enters into force provisionally, as it is subject to the approval of the European parliament.

The below table shows examples on how this will play out per year depending of the category and tariff rate that apply for the product in question.

- **Example:** Tariff on a product under category 4 (= 4 years to zero tariff) that before the agreement was 20%: the tariff will be reduced to 16% per 1<sup>st</sup> of May 2026 and by 4 percentage points each consecutive year, reaching 0% in 2030.

DEVELOPMENT OF SELECTED TARIFF RATES CATEGORY 4						
Tariff	2026	2027	2028	2029	2030	Annual Reduction
5%	4.00%	3.00%	2.00%	1.00%	0.00%	1.00%
10%	8.00%	6.00%	4.00%	2.00%	0.00%	2.00%
20%	16.00%	12.00%	8.00%	4.00%	0.00%	4.00%
35%	28.00%	21.00%	14.00%	7.00%	0.00%	7.00%

  

DEVELOPMENT OF SELECTED TARIFF RATES CATEGORY 8							
Tariff	2026	2028	2030	2032	2033	2034	Annual Reduction
5%	4.45%	3.34%	2.22%	1.11%	0.56%	0.00%	0.56%
10%	8.89%	6.67%	4.44%	2.22%	1.11%	0.00%	1.11%
20%	17.78%	13.34%	8.88%	4.44%	2.22%	0.00%	2.22%
35%	31.12%	23.35%	15.54%	7.77%	3.89%	0.00%	3.89%

  

DEVELOPMENT OF SELECTED TARIFF RATES CATEGORY 10							
Tariff	2026	2028	2030	2034	2035	2036	Annual Reduction
5%	4.55%	3.64%	2.73%	0.91%	0.46%	0.00%	0.45%
10%	9.09%	7.27%	5.45%	1.82%	0.91%	0.00%	0.91%
20%	18.18%	14.54%	10.90%	3.64%	1.82%	0.00%	1.82%
35%	31.82%	25.45%	19.08%	6.37%	3.19%	0.00%	3.18%

  

DEVELOPMENT OF SELECTED TARIFF RATES CATEGORY 15							
Tariff	2026	2028	2032	2036	2040	2041	Annual Reduction
5%	4.69%	4.06%	2.81%	1.56%	0.31%	0.00%	0.31%
10%	9.37%	8.12%	5.62%	3.12%	0.62%	0.00%	0.63%
20%	18.74%	16.24%	11.24%	6.24%	1.24%	0.00%	1.25%
35%	32.80%	28.42%	19.67%	10.92%	2.17%	0.00%	2.19%

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## 3

## BEYOND TARIFFS

The benefits of the interim free trade agreement go beyond tariffs reduction. Below some highlights:

- ✓ **More efficient customs and trade facilitation.** Ia., [Chapter 4](#) of the agreement requests the parties to simplify and review requirements and formalities wherever possible, with a view to the rapid release and clearance of goods. It also requests consultation with the other bloc before new rules are applied in the area.
- ✓ **Smoother certification process.** [Chapter 5](#) requests the two blocs to intensify their cooperation with a view to increasing mutual understanding of their respective systems and helping to eliminate or avoid the creation of technical trade barriers. Ia., for sectors listed in [Annex 5-A](#), Mercosur countries are requested to accept, as part of their conformity assessment, certificates and test reports from EU-based conformity assessment bodies accredited under ILAC/IAF or the IECEE CB Scheme (covering electrical/electrotechnical equipment). Over time, this may reduce duplicate testing and certification requirements.
- ✓ **Simpler food-safety procedures.** [Chapter 6](#) introduces possible pest-free area recognition and equivalence of sanitary measures.
- ✓ **Trade in Services and Establishment.** [Chapter 10](#) requests national treatment in certain sectors for EU firms setting up in Mercosur. Investment protection (ISDS) is not included — it awaits the broader partnership agreement ratification.

### Improved public procurement access

Until now, EU suppliers had no international treaty guaranteeing non-discriminatory access to public tenders in the Mercosur-bloc. The agreement changes this, as it gives national treatment to EU suppliers in a wide range of sectors ([Chapter 12](#) + annexes). The thresholds are defined in approximately EUR 265,000 for goods and services, down to EUR 160,000 after 7 years. For construction the threshold is EUR 10 million, down to 6 million after 7 years. The access includes all four countries, with a phased opening at sub-federal/local levels.

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## 4

### LET US HELP YOU

If you are a Danish company seeking more information on the impact and opportunities of the EU-Mercosur Agreement for your business, please feel free to reach out to our team in Brazil covering the Mercosur countries or our market access experts in Copenhagen:

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### USEFUL LINKS

Look up tariff rates and rules of origin by product code and explore further services at the European Commission's website: [Access2Markets Welcome home page](#)

Read the full text of the EU-Mercosur Interim Trade Agreement: [EU-Mercosur: Text of the agreement](#)

## ANNEX 1: OVERVIEW OF TARIFF TREATMENT IN SELECTED DANISH STRONGHOLD SECTORS

Sector (note: only selected HS-codes)	Tariff Treatment	What to Know
Industrial pumps and fluid handling (HS 8413)	14-20%, Cat 10/15 0% by 2036/2041	~1.3 percentage point annual reduction on 14% base. Some pumps excluded (Cat E).
Water infrastructure, valves (HS 8481)	14-18%, Cat 10/15 0% by 2036/2041	Some butterfly valves excluded.
Food and dairy processing machinery (HS 8418, 8419, 8434, 8438)	14-20%, Cat 10/15 0% by 2036/2041	Ice cream machines (NCM 84186910) excluded. Adjacent food-processing codes follow Cat 10.
Electric actuators, motors (HS 8501, 8412)	14-18%, Cat 10/15 0% by 2036/2041	EU conformity assessment acceptance (Chapter 5) may eliminate electrical appliance conformity certification in Mercosur.
Analytical instruments (HS 9027)	14%, Cat 10 0% by 2036	Spectrometers, spectrophotometers, photometers all Cat 10.
Medical devices (HS 9018)	0% base rate already	
Vaccines (HS 3002)	2-4%, Cat 4/8 0% by 2030/2034	Low tariff savings. Primary value: procurement access.
Pharmaceuticals (HS 3003, 3004)	8-18%, Cat 8/10 0% by 2034/2036	Substantial medium-term savings.
Specialty chemicals, food inputs (HS 3823, 2106)	6-16%, Cat 4/10 0% by 2030/2036	Faster reduction on inputs than finished products: advantage for local production.
Engineering and infrastructure services	N/A (services)	Services liberalisation (Chapter 10) + procurement access for IDB/World Bank projects.

**Additional sectors:** enzymes (HS 35, avg. 14.3%, Cat 10), iron/steel (HS 72-73, avg. 12-15%, Cat 10), plastics (HS 39, avg. 14.2%, Cat 10), tools (HS 82, avg. 17.8%, Cat 10), organic chemicals (HS 29, 1,041 lines in Cat 4).

## ANNEX 2: IMPORTING FROM MERCOSUR

### Tariff Reductions on Mercosur Goods Entering the EU

The agreement also reduces EU tariffs on imports from Mercosur. The EU will eliminate tariffs on approximately 92% of Mercosur exports to the European market. For Danish supermarkets, food importers, and trading companies, this creates lower procurement costs and new sourcing options. Below examples of immediate changes (1 May 2026):

- ✓ Green (raw) coffee: Tariff and quota free from Day 1.
- ✓ Vegetable oils (including soybean oil): Immediate tariff elimination.
- ✓ Fresh and frozen fish (~80% of categories): Tariff-free on implementation, including shrimp and lobster.
- ✓ Industrial ethanol: 450,000-tonne tariff-free quota for chemical industry use.
- ✓ Hilton Quota beef (10,000 tonnes): Existing 20% tariff drops to 0% immediately.

**Examples of tariff rate quotas** (phased in over 5-6 years. Above-quota imports continue to pay the full EU MFN tariff)

Product	Annual Quota	In-Quota Tariff	Phase-In
Beef	99,000 t (55% fresh, 45% frozen)	7.5%	5-6 years
Poultry	180,000 t	0%	5 years
Sugar (raw cane)	180,000 t (BR) + 10,000 t (PY)	0%	5 years
Corn	1,000,000 t	0%	5 years
Rice	60,000 t	0%	5 years
Honey	45,000 t	0%	5 years
Pork	25,000 t	€83/t	5 years
Ethanol (fuel)	200,000 t	Reduced	5 years

### On quota competition

All quotas listed above are EU-wide. The 99,000 tonnes of beef or 1,000,000 tonnes of corn are shared among all 27 EU member states. Danish importers will compete for quota access with counterparts across the entire European market, including major buyers in Germany, the Netherlands, Italy, Spain, and France.

The method of allocation varies by product. EU agricultural TRQs are managed either through import licences (allocated proportionally to quantities applied for by EU importers) or on a first-come, first-served basis (where the quota fills in order of customs declarations until exhausted). For beef and poultry specifically, the agreement allows Mercosur countries to manage quota allocation on the export side, meaning that Mercosur exporters, not EU importers, receive quota entitlements. In practice, this favours large, established export groups with the logistical and financial capacity to secure allocations.

### Phased tariff elimination on key retail products

- ✓ Orange juice: reduced to 0% over 7-10 years, with a 50% preference margin from Day 1.
- ✓ Roasted and soluble coffee: 4% tariff eliminated over 4 years.
- ✓ Avocados: 4% tariff eliminated over 4 years.
- ✓ Lemons and limes: up to 14% tariff eliminated over 7 years.
- ✓ Melons and watermelons: up to 9% tariff eliminated over 7 years.

Example of partial reductions: butter (30% reduction), bananas (fixed duty of €75/t). Excluded products: lamb, milk/cream/whey, wheat.

Safeguard mechanism: under Chapter 9, bilateral safeguard measures may be applied if preferential imports increase in such quantities as to cause or threaten serious injury to a domestic industry. An investigation based on at least 36 months of data is required before measures can be imposed.

## ANNEX 3: 367 PRODUCTS FROM THE EU WITH IMMEDIATE TARIFF ELIMINATION IN MERCOSUR (1 MAY 2026)

The following products drop to 0% tariff on Day 1. The rate columns show the current MFN tariff for each Mercosur country that will be eliminated on 1 May 2026. Most rates are identical across all four countries (Mercosur Common External Tariff). Where rates differ, this reflects national exceptions. Products already at 0% base rate (708 additional lines) are not listed.

### HS CHAPTER 01: LIVE ANIMALS (14 LINES)

NCM Code	Description	BR	AR	PY	UY
01012900	Live horses, except pure-bred breeding	2%	2%	2%	2%
01022911	Other bovine animals for breeding, pregnant or lactating	2%	2%	2%	2%
01022990	Other live cattle	2%	2%	2%	2%
01023911	Other buffalo for breeding, except pure-bred or pregnant	2%	2%	2%	2%
01023990	Other live buffalos	2%	2%	2%	2%
01039100	Other live swine, weighing less than 50 kg	2%	2%	2%	2%
01039200	Other live swine, weighing 50 kg or more	2%	2%	2%	2%
01041090	Other live sheep	2%	2%	2%	2%
01042090	Other live goats	2%	2%	2%	2%
01051190	Other live domestic fowls (Gallus domesticus), weighing 185 g or less	2%	2%	2%	2%
01051200	Live turkeys, weighing not more than 185 g	2%	2%	2%	2%
01051300	Live ducks	2%	2%	2%	2%
01051400	Live geese	2%	2%	2%	2%
01051500	Live guinea fowls	2%	2%	2%	2%

### HS CHAPTER 03: FISH AND CRUSTACEANS (74 LINES)

NCM Code	Description	BR	AR	PY	UY
03034100	Frozen albacore or longfinned tunas (whole, not fillets)	10%	10%	10%	10%
03034200	Frozen yellowfin tunas (whole, not fillets)	10%	10%	10%	10%
03034300	Frozen skipjack tunas (whole, not fillets)	10%	10%	10%	10%
03034400	Frozen bigeye tunas (Thunnus obesus)	10%	10%	10%	10%
03034500	Frozen bluefin tunas (Thunnus thynnus)	10%	10%	10%	10%
03034600	Frozen southern bluefin tunas (Thunnus maccoyii)	10%	10%	10%	10%
03034900	Other frozen tunas (whole, not fillets)	10%	10%	10%	10%
03046210	Fillets of catfish (Ictalurus punctatus), frozen	10%	10%	10%	10%
03046900	Fillets of snakehead fish, frozen	10%	10%	10%	10%

03048200	Trout fillets, frozen	10%	10%	10%	10%
03048910	Fillet of porgies, frozen	10%	10%	10%	10%
03048990	Other frozen fillets, of fish	10%	10%	10%	10%
03049500	Other frozen fish meat of specified species	10%	10%	10%	10%
03051000	Flours, meals and pellets of fish, for human consumption	10%	10%	10%	10%
03052000	Fish livers and roes, dried or smoked	10%	10%	10%	10%
03053100	Fish fillets, dried, salted, in brine, not smoked	10%	10%	10%	10%
03053220	Saithe fillets, dried, salted, in brine, not smoked	10%	10%	10%	10%
03053290	Other fish fillets, dried, salted, in brine, not smoked	10%	10%	10%	10%
03053910	Fillets of ling and tusk, dried, salted, in brine, not smoked	10%	10%	10%	10%
03053990	Fillets of other fish, dried, salted, in brine, not smoked	10%	10%	10%	10%
03054100	Pacific salmon, Atlantic salmon and Danube salmon, smoked	10%	10%	10%	10%
03054200	Herrings in fillets, smoked	10%	10%	10%	10%
03054300	Smoked trout, even in fillets	10%	10%	10%	10%
03054920	Smoked saithe ( <i>Pollachius virens</i> ), ling and tusk ( <i>Brosme brosme</i> )	10%	10%	10%	10%
03054990	Other smoked fish, including fillets	10%	10%	10%	10%
03055990	Other dried fish (salted but not smoked)	10%	10%	10%	10%
03056100	Salted herrings, but not dried, not smoked and in brine	10%	10%	10%	10%
03056300	Salted anchovies, not dried, not smoked and in brine	10%	10%	10%	10%
03056910	Salted saithe ( <i>Pollachius virens</i> ), ling and tusk ( <i>Brosme brosme</i> ), not dried or smoked	10%	10%	10%	10%
03056990	Other salted fish, not dried, not smoked, in brine	10%	10%	10%	10%
03061110	Whole lobsters, frozen	10%	10%	10%	10%
03061200	Frozen European lobster ( <i>Homarus</i> spp.)	10%	10%	10%	10%
03061400	Frozen crabs	10%	10%	10%	10%
03061500	Frozen Norwegian lobster ( <i>Nephrops norvegicus</i> )	10%	10%	10%	10%
03061610	Shrimp of cold water ( <i>Pandalus</i> spp.), whole, frozen	10%	10%	10%	10%
03061690	Shrimp of cold water, not whole, frozen	10%	10%	10%	10%
03061710	Other whole prawns, frozen	10%	10%	10%	10%
03061790	Other prawns, not whole, frozen	10%	10%	10%	10%
03061910	Krill ( <i>Euphasia superba</i> ), frozen	10%	10%	10%	10%
03061990	Other frozen crustaceans, for human consumption	10%	10%	10%	10%

03062100	Rock lobster ( <i>Palinurus</i> , <i>Panulirus</i> , <i>Jasus</i> spp.), not frozen	10%	10%	10%	10%
03062200	European lobster ( <i>Homarus</i> spp.), not frozen	10%	10%	10%	10%
03062400	Crabs, not frozen	10%	10%	10%	10%
03062500	Norwegian lobster ( <i>Nephrops norvegicus</i> ), not frozen	10%	10%	10%	10%
03062600	Shrimp of cold water, not frozen	10%	10%	10%	10%
03062700	Other prawns, not frozen	10%	10%	10%	10%
03062910	Fresh water lobsters, not frozen	10%	10%	10%	10%
03062990	Other crustaceans, not frozen, for human consumption	10%	10%	10%	10%
03071100	Live oysters, fresh or chilled	10%	10%	10%	10%
03071900	Other oysters (frozen, dried or preserved)	10%	10%	10%	10%
03072100	Scallops ( <i>Pecten</i> , <i>Chlamys</i> , <i>Placopecten</i> spp.), live, fresh or chilled	10%	10%	10%	10%
03072900	Scallops ( <i>Pecten</i> , <i>Chlamys</i> , <i>Placopecten</i> spp.), frozen, dried or preserved	10%	10%	10%	10%
03073100	Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.), live, fresh or chilled	10%	10%	10%	10%
03073900	Mussels ( <i>Mytilus</i> spp., <i>Perna</i> spp.), frozen, dried or preserved	10%	10%	10%	10%
03074100	Cuttlefish and squid, live, fresh or chilled	10%	10%	10%	10%
03074911	Frozen squid ( <i>Ommastrephes</i> , <i>Loligo</i> and related species)	10%	10%	10%	10%
03074919	Frozen cuttlefish ( <i>Sepia officinalis</i> and <i>Sepiola</i> spp.)	10%	10%	10%	10%
03074990	Cuttlefish and squid, otherwise preserved	10%	10%	10%	10%
03075100	Octopus ( <i>Octopus</i> spp.), live, fresh or chilled	10%	10%	10%	10%
03075910	Frozen octopus ( <i>Octopus</i> spp.)	10%	10%	10%	10%
03075990	Octopus ( <i>Octopus</i> spp.), otherwise preserved	10%	10%	10%	10%
03076000	Land snails (not sea snails), live, fresh, chilled, frozen or preserved	10%	10%	10%	10%
03077100	Clams and cockles, live, fresh or chilled	10%	10%	10%	10%
03077900	Clams and cockles, frozen, dried or preserved	10%	10%	10%	10%
03078100	Abalones, live, fresh or chilled	10%	10%	10%	10%
03078900	Abalones, frozen, dried or preserved	10%	10%	10%	10%
03079100	Other aquatic molluscs, live, fresh or chilled	10%	10%	10%	10%
03079900	Other aquatic molluscs, frozen, dried or preserved	10%	10%	10%	10%
03081100	Sea cucumbers, live, fresh or chilled	10%	10%	10%	10%
03081900	Sea cucumbers, frozen, dried or preserved	10%	10%	10%	10%

03082100	Sea urchins, live, fresh or chilled	10%	10%	10%	10%
03082900	Sea urchins, frozen, dried or preserved	10%	10%	10%	10%
03083000	Jellyfish (Rhopilema spp.)	10%	10%	10%	10%
03089000	Other aquatic invertebrates, frozen, dried or preserved	10%	10%	10%	10%

#### HS CHAPTER 04: DAIRY, EGGS, HONEY (1 LINES)

NCM Code	Description	BR	AR	PY	UY
04090000	Natural honey	16%	16%	16%	16%

#### HS CHAPTER 05: PRODUCTS OF ANIMAL ORIGIN (3 LINES)

NCM Code	Description	BR	AR	PY	UY
05040090	Animal bladders and stomachs (except fish), fresh, chilled, frozen, salted or dried	4%	4%	4%	4%
05079000	Tortoise-shell, horns, hooves, claws and similar animal products	8%	8%	8%	8%
05119190	Other fish by-products, unsuitable for human consumption	8%	8%	8%	8%

#### HS CHAPTER 06: LIVE TREES, PLANTS (8 LINES)

NCM Code	Description	BR	AR	PY	UY
06021000	Unrooted cuttings and slips	2%	2%	2%	2%
06022000	Trees, shrubs and bushes, grafted, with edible fruit	2%	2%	2%	2%
06023000	Rhododendrons and azaleas, grafted or not	2%	2%	2%	2%
06024000	Roses, grafted or not	2%	2%	2%	2%
06029010	Mushroom spawn (mycelium for cultivation)	2%	2%	2%	2%
06029090	Other live plants	2%	2%	2%	2%
06042000	Fresh foliage and plant branches, for ornamental or floral use	8%	8%	8%	8%
06049000	Dried foliage and plant branches, for ornamental or floral use	8%	8%	8%	8%

#### HS CHAPTER 07: EDIBLE VEGETABLES (2 LINES)

NCM Code	Description	BR	AR	PY	UY
07114000	Cucumbers and gherkins, temporarily preserved in brine (not for immediate consumption)	10%	10%	10%	10%

07115900	Other mushrooms and truffles, temporarily preserved in brine (not for immediate consumption)	10%	10%	10%	10%
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## HS CHAPTER 08: EDIBLE FRUIT AND NUTS (55 LINES)

NCM Code	Description	BR	AR	PY	UY
08011110	Dried coconuts, shelled, whether or not shredded	10%	10%	10%	10%
08011190	Other dried coconuts	10%	10%	10%	10%
08011200	Coconuts in inner shell (endocarp), without outer husk	10%	10%	10%	10%
08011900	Other fresh coconuts	10%	10%	10%	10%
08012100	Fresh/dried, Brazil nuts, in shell	10%	10%	10%	10%
08012200	Fresh/dried, Brazil nuts, shelled	10%	10%	10%	10%
08013100	Fresh/dried, cashew nuts, in shell	10%	10%	10%	10%
08021100	Fresh/dried almonds, in shell	10%	10%	10%	10%
08022100	Fresh/dried hazelnuts/filberts (Corylus spp.), in shell	6%	6%	6%	6%
08022200	Fresh/dried hazelnuts/filberts (Corylus spp.), shelled	6%	6%	6%	6%
08023200	Fresh/chilled walnuts, shelled	10%	10%	10%	10%
08026100	Macadamia nuts, in shell, fresh or dried	10%	10%	10%	10%
08026200	Macadamia nuts, not in shell, fresh or dried	10%	10%	10%	10%
08041010	Fresh dates	10%	10%	10%	10%
08041020	Dried dates	10%	10%	10%	10%
08042010	Fresh figs	10%	10%	10%	10%
08042020	Dried figs	10%	10%	10%	10%
08043000	Fresh/dried pineapples	10%	10%	10%	10%
08044000	Fresh/dried avocados	10%	10%	10%	10%
08045010	Fresh/dried guavas	10%	10%	10%	10%
08045030	Fresh/dried mangosteens	10%	10%	10%	10%
08051000	Fresh/dried oranges	10%	10%	10%	10%
08052000	Fresh or dried mandarins, tangerines, satsumas and clementines	10%	10%	10%	10%
08054000	Fresh/dried grapefruit	10%	10%	10%	10%
08055000	Fresh/dried lemons and sweet oranges	10%	10%	10%	10%
08059000	Other fresh/dried citrus fruit	10%	10%	10%	10%
08061000	Fresh grapes	10%	10%	10%	10%
08071100	Fresh watermelons	10%	10%	10%	10%

08071900	Fresh melons (other than watermelons)	10%	10%	10%	10%
08072000	Fresh papaws (papayas)	10%	10%	10%	10%
08081000	Fresh apples	10%	10%	10%	10%
08083000	Fresh pears	10%	10%	10%	10%
08084000	Fresh quinces	10%	10%	10%	10%
08091000	Fresh apricots	10%	10%	10%	10%
08092100	Acid cherries ( <i>Prunus cerasus</i> ), fresh	10%	10%	10%	10%
08092900	Other cherries, fresh	10%	10%	10%	10%
08093010	Fresh peaches	10%	10%	10%	10%
08093020	Fresh nectarines	10%	10%	10%	10%
08094000	Fresh plums and sloes	10%	10%	10%	10%
08102000	Fresh raspberries, blackberries, mulberries and longans	10%	10%	10%	10%
08103000	Fresh currants (including blackcurrants)	10%	10%	10%	10%
08104000	Fresh cranberries and other fruits of the genus <i>Vaccinium</i>	10%	10%	10%	10%
08105000	Fresh kiwifruit	10%	10%	10%	10%
08106000	Fresh durians	10%	10%	10%	10%
08107000	Persimmons, fresh	10%	10%	10%	10%
08109000	Other fresh fruits	10%	10%	10%	10%
08112000	Frozen raspberries and blackberries (uncooked or cooked by steaming)	10%	10%	10%	10%
08121000	Cherries, temporarily preserved in brine or sulphur water (not for immediate consumption)	10%	10%	10%	10%
08129000	Other fruit, temporarily preserved in brine or sulphur water (not for immediate consumption)	10%	10%	10%	10%
08131000	Dried apricots	10%	10%	10%	10%
08132010	Dried prunes, with stone	10%	10%	10%	10%
08132020	Dried prunes, pitted (stone removed)	10%	10%	10%	10%
08133000	Dried apples	10%	10%	10%	10%
08134010	Dried pears	10%	10%	10%	10%
08140000	Peel of citrus fruit, melons and watermelons, fresh, frozen or dried	10%	10%	10%	10%

**HS CHAPTER 09: COFFEE, TEA, SPICES (18 LINES)**

NCM Code	Description	BR	AR	PY	UY
09030090	Other yerba mate preparations	10%	10%	10%	10%
09061900	Other cinnamon and cinnamon-tree flowers (neither crushed nor in powder)	10%	10%	10%	10%
09062000	Cinnamon and cinnamon-tree flowers crushed or ground	10%	10%	10%	10%
09071000	Cloves, neither crushed nor powdered	10%	10%	10%	10%
09072000	Cloves, crushed or powdered	10%	10%	10%	10%
09082100	Mace (spice from nutmeg outer covering), whole	10%	10%	10%	10%
09082200	Mace (spice from nutmeg outer covering), crushed or powdered	10%	10%	10%	10%
09083100	Cardamoms, whole (not crushed or powdered)	10%	10%	10%	10%
09083200	Cardamoms, crushed or powdered	10%	10%	10%	10%
09092100	Coriander seeds, neither crushed nor powdered	10%	10%	10%	10%
09092200	Coriander seeds, crushed or powdered	10%	10%	10%	10%
09096190	Other spice seeds, whole (not crushed or powdered)	10%	10%	10%	10%
09096290	Other spice seeds, crushed or powdered	10%	10%	10%	10%
09101100	Ginger, neither crushed nor powdered	10%	10%	10%	10%
09101200	Ginger, crushed or powdered	10%	10%	10%	10%
09102000	Saffron	10%	10%	10%	10%
09103000	Turmeric (curcuma)	10%	10%	10%	10%
09109100	Mixtures of spices	10%	10%	10%	10%

**HS CHAPTER 10: CEREALS (2 LINES)**

NCM Code	Description	BR	AR	PY	UY
10029000	Rye, except for sowing	8%	8%	8%	8%
10081090	Buckwheat, except for sowing	8%	8%	8%	8%

**HS CHAPTER 11: MILLING INDUSTRY PRODUCTS (5 LINES)**

NCM Code	Description	BR	AR	PY	UY
11041200	Oat grains, rolled or flaked	10%	10%	10%	10%
11042200	Oat grains, hulled, pearled, sliced or kibbled	10%	10%	10%	10%
11042300	Corn (maize) grains, hulled, pearled, sliced or kibbled	10%	10%	10%	10%

11042900	Other cereal grains, hulled, pearled, sliced or kibbled	10%	10%	10%	10%
11043000	Cereal germ (embryo of the grain), whole, rolled, flaked or ground	10%	10%	10%	10%

## HS CHAPTER 12: OIL SEEDS, OLEAGINOUS FRUITS (19 LINES)

NCM Code	Description	BR	AR	PY	UY
12024200	Peanuts shelled, whether or not broken	10%	10%	10%	10%
12072900	Cotton seeds, except for sowing	8%	8%	8%	8%
12075090	Mustard seeds (other than for sowing)	8%	8%	8%	8%
12076090	Safflower seeds (other than for sowing)	8%	8%	8%	8%
12077090	Melon seeds (other than for sowing)	8%	8%	8%	8%
12079990	Other oil seeds and oleaginous fruits	8%	8%	8%	8%
12081000	Soya bean flour (defatted)	10%	10%	10%	10%
12089000	Flours of other oil seeds and oleaginous fruits (except mustard)	10%	10%	10%	10%
12101000	Hop cones, fresh or dried, not ground or powdered	8%	8%	8%	8%
12102010	Hop cones, ground, powdered or in pellet form	8%	8%	0%	8%
12112000	Ginseng roots, fresh or dried (including cut, ground or powdered)	8%	8%	8%	8%
12129200	Sugar cane, fresh, chilled, frozen or dried	8%	8%	8%	8%
12129300	Sugar cane for direct consumption, fresh, chilled, frozen or dried	8%	8%	8%	8%
12129400	Roots of chicory, fresh, frozen, dried or chilled	8%	8%	8%	8%
12129910	Stevia rebaudiana (natural sweetener plant)	8%	8%	8%	8%
12129990	Other vegetable products used primarily for human consumption	8%	8%	8%	8%
12130000	Cereal straw and husks (unprepared, ground or pressed)	8%	8%	8%	8%
12141000	Lucerne (alfalfa) meal and pellets	8%	8%	8%	8%
12149000	Swedes, fodder roots, and other forage products	8%	8%	8%	8%

## HS CHAPTER 13: LAC, GUMS, RESINS (9 LINES)

NCM Code	Description	BR	AR	PY	UY
13019010	Lac (natural resin secreted by lac insects)	4%	4%	4%	4%
13021190	Other vegetable juices and extracts, of opium	8%	8%	8%	8%

13021910	Dried papaya juice and extract (Carica papaya)	8%	8%	8%	8%
13021920	Grapefruit seed juice and extract	8%	8%	8%	8%
13021930	Dried ginkgo biloba juice and extract	2%	2%	2%	2%
13021940	Valepotriates (valerian-derived extracts)	2%	2%	2%	2%
13021991	Juice and extract of pyrethrum or rotenone-containing plant roots	2%	2%	2%	2%
13022090	Other pectic substances, pectinates and pectates	8%	8%	8%	8%
13023211	Endosperm flour (from locust bean or guar seeds)	8%	8%	8%	8%

#### HS CHAPTER 14: VEGETABLE PLAITING MATERIALS (5 LINES)

NCM Code	Description	BR	AR	PY	UY
14011000	Bamboos used primarily for plaiting	6%	6%	6%	6%
14012000	Rattans used primarily for plaiting	6%	6%	6%	6%
14019000	Other vegetable materials used for plaiting or weaving	6%	6%	6%	6%
14042010	Raw cotton linters (short fibres remaining on cottonseed after ginning)	6%	6%	6%	6%
14042090	Other cotton linters (processed)	6%	6%	6%	6%

#### HS CHAPTER 15: ANIMAL OR VEGETABLE FATS AND OILS (20 LINES)

NCM Code	Description	BR	AR	PY	UY
15019000	Rendered poultry and bird fats	8%	8%	8%	8%
15021090	Other rendered bovine fats (tallow)	6%	6%	6%	6%
15030000	Lard stearin, lard oil, oleo-stearin, oleo-oil and tallow oil (unblended)	8%	8%	8%	8%
15041011	Oils of livers of cod, crude	4%	4%	4%	4%
15041019	Other oils of livers of cod	4%	4%	4%	4%
15041090	Other oils of livers of other fish and their fractions	10%	10%	10%	10%
15060000	Other animal fats and oils, refined but not chemically modified	6%	6%	6%	6%
15079090	Other soya-bean oil (refined)	10%	10%	10%	10%
15121120	Crude safflower oil	10%	10%	10%	10%
15121920	Refined safflower oil	10%	10%	10%	10%
15122990	Other cotton-seed oil (refined)	10%	10%	10%	10%
15132120	Crude babassu oil (palm kernel oil)	10%	10%	10%	10%

15132920	Other babassu oil (refined)	10%	10%	10%	10%
15151100	Crude linseed (flaxseed) oil	10%	10%	10%	10%
15152100	Crude maize (corn) oil	10%	10%	10%	10%
15152990	Other maize (corn) oil (refined)	10%	10%	10%	25%
15159021	Crude tung oil (drying oil used in coatings)	10%	10%	10%	10%
15159022	Refined tung oil (drying oil used in coatings)	10%	10%	10%	10%
15219090	Vegetable waxes and insect waxes (including spermaceti), refined or coloured	10%	10%	10%	10%
15220000	Degras (residues from processing of fatty substances) and grease treatment residues	10%	10%	10%	10%

#### HS CHAPTER 16: PREPARATIONS OF MEAT OR FISH (2 LINES)

NCM Code	Description	BR	AR	PY	UY
16025000	Prepared or preserved bovine meat	16%	16%	16%	16%
16029000	Prepared or preserved meat offal and blood-based preparations	16%	16%	16%	16%

#### HS CHAPTER 17: SUGARS AND SUGAR CONFECTIONERY (2 LINES)

NCM Code	Description	BR	AR	PY	UY
17022000	Maple sugar and maple syrup	16%	16%	16%	16%
17031000	Cane molasses (by-product of sugar refining)	16%	16%	16%	16%

#### HS CHAPTER 18: COCOA AND COCOA PREPARATIONS (2 LINES)

NCM Code	Description	BR	AR	PY	UY
18010000	Cocoa (whole or broken), raw or roasted	10%	10%	10%	10%
18020000	Cocoa shells, husks, skins and other cocoa waste	10%	10%	10%	10%

#### HS CHAPTER 19: PREPARATIONS OF CEREALS (4 LINES)

NCM Code	Description	BR	AR	PY	UY
19019010	Malt extract	14%	14%	14%	14%
19019020	Cream-based preparations with cooked milk and added sugar	16%	16%	16%	16%
19024000	Couscous	16%	16%	16%	16%

19030000	Tapioca and tapioca substitutes prepared from starch, in flakes, grains or similar forms	16%	16%	16%	16%
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#### HS CHAPTER 20: PREPARATIONS OF VEGETABLES/FRUIT (12 LINES)

NCM Code	Description	BR	AR	PY	UY
20059100	Bamboo shoots, not frozen, preserved in vinegar or acetic acid	14%	14%	14%	14%
20083000	Citrus fruit prepared or preserved	14%	14%	14%	14%
20089100	Palm heart, prepared or preserved	14%	14%	14%	14%
20091100	Frozen unfermented, orange juice	14%	14%	14%	14%
20091900	Other unfermented, orange juice	14%	14%	14%	14%
20092100	Grapefruit juice, sugar content (Brix value) of 20 or less	14%	14%	14%	14%
20092900	Other grapefruit juice	14%	14%	14%	14%
20093900	Other citrus fruit juice	14%	14%	14%	14%
20094100	Pineapple juice, sugar content (Brix value) of 20 or less	14%	14%	14%	14%
20094900	Other pineapple juices	14%	14%	14%	14%
20098910	Peach juice, sugar content (Brix value) of 60 or more	14%	14%	14%	14%
20098990	Other fruit juice, unfermented, without added sugar	14%	14%	14%	14%

#### HS CHAPTER 21: MISCELLANEOUS EDIBLE PREPARATIONS (4 LINES)

NCM Code	Description	BR	AR	PY	UY
21013000	Roasted chicory and other roasted coffee substitutes, and their extracts	14%	14%	14%	14%
21031090	Other prepared soya sauce	16%	16%	16%	16%
21041019	Other preparations for making soups and broths	16%	16%	16%	16%
21041029	Other prepared soups and broths (ready-made)	16%	16%	16%	16%

#### HS CHAPTER 22: BEVERAGES, SPIRITS (1 LINES)

NCM Code	Description	BR	AR	PY	UY
22083010	Whiskies (over 50% ABV), in containers of 50 litres or more	12%	6%	12%	0%

**HS CHAPTER 23: RESIDUES FROM FOOD INDUSTRIES, ANIMAL FEED (20 LINES)**

NCM Code	Description	BR	AR	PY	UY
23011010	Meat flours, meals and pellets (for animal feed, not for human consumption)	6%	6%	6%	6%
23011090	Flours of meat offal and greaves (rendered meat residues), for animal feed	6%	6%	6%	6%
23023090	Wheat bran and other milling residues	6%	6%	6%	6%
23024000	Bran and other milling residues of other cereals	6%	6%	6%	6%
23031000	Residues from starch manufacture (for animal feed)	6%	6%	6%	6%
23033000	Brewing or distilling residues and waste (spent grain and similar by-products)	6%	6%	6%	6%
23040010	Soya-bean meal and pellets (residue from oil extraction)	6%	6%	6%	0%
23040090	Other solid soybean residues from oil extraction	6%	6%	6%	6%
23061000	Oil-cake and solid residues from cotton-seed oil extraction	6%	6%	6%	6%
23062000	Oil-cake and solid residues from linseed oil extraction	6%	6%	6%	6%
23065000	Oil-cake and solid residues from coconut (copra) oil extraction	6%	6%	6%	6%
23066000	Oil-cake and solid residues from palm kernel oil extraction	6%	6%	6%	6%
23069010	Oil-cake and residues from wheat germ oil extraction	6%	6%	6%	0%
23069090	Oil-cake and residues from other vegetable oil extraction	6%	6%	6%	6%
23070000	Wine lees (sediment) and argol (crude tartar deposited in wine barrels)	6%	6%	6%	6%
23080000	Vegetable materials and waste used for animal feed	6%	6%	6%	6%
23099030	Biscuits for animal feed	14%	14%	14%	14%
23099040	Animal feed preparations containing diclazuril	2%	2%	2%	2%
23099050	Animal feed preparations with ractopamine hydrochloride (2% or more)	2%	2%	2%	2%
23099060	Animal feed preparations containing xylanase and beta-glucanase on wheat flour base	2%	2%	2%	2%

**HS CHAPTER 24: TOBACCO (7 LINES)**

NCM Code	Description	BR	AR	PY	UY
24011010	Unmanufactured tobacco, whole leaf, not dried or fermented	14%	14%	14%	14%

24011020	Unmanufactured wrapper tobacco, whole leaf, dried and fermented	14%	14%	14%	14%
24011030	Unmanufactured tobacco, whole leaf, Virginia type	14%	14%	11%	0%
24011040	Unmanufactured tobacco, whole leaf, Turkish (Oriental) type	10%	10%	10%	0%
24012010	Unmanufactured tobacco, stems removed, not dried or fermented	14%	14%	14%	14%
24012020	Unmanufactured wrapper tobacco, stems removed, dried and fermented	14%	14%	14%	14%
24012040	Unmanufactured tobacco, stems removed, Burley type	14%	14%	11%	0%

### HS CHAPTER 29: ORGANIC CHEMICALS (11 LINES)

NCM Code	Description	BR	AR	PY	UY
29191000	Tris(2,3-dibromopropyl) phosphate (flame retardant chemical)	2%	2%	2%	2%
29224410	Tilidine (pharmaceutical intermediate)	2%	2%	2%	2%
29224969	Diclofenac, its salts and derivatives (anti-inflammatory compound)	2%	2%	2%	2%
29242991	Aspartame (artificial sweetener)	2%	2%	2%	2%
29333329	Salts of bezitramide or bromazepam (pharmaceutical compounds)	2%	2%	2%	2%
29335913	Norfloxacin and its nicotinate (antibiotic compound)	2%	2%	2%	2%
29335999	Other heterocyclic compounds containing pyrimidine or piperazine rings	2%	2%	2%	2%
29341030	Thiabendazole (antifungal/antiparasitic compound)	2%	2%	2%	2%
29350029	Other sulphonamides containing heterocyclic rings	2%	2%	2%	2%
29372399	Other oestrogens and progestogens (hormonal compounds)	2%	2%	0%	2%
29375000	Prostaglandins, thromboxanes and leukotrienes (bioactive lipid compounds)	2%	2%	2%	2%

### HS CHAPTER 39: PLASTICS (1 LINES)

NCM Code	Description	BR	AR	PY	UY
39171021	Artificial sausage casings of regenerated cellulose, diameter 150 mm or more	2%	2%	2%	2%

**HS CHAPTER 50: SILK (4 LINES)**

NCM Code	Description	BR	AR	PY	UY
50010000	Silkworm cocoons suitable for reeling	4%	4%	4%	4%
50020000	Raw silk (not twisted into yarn)	4%	4%	4%	4%
50030010	Silk waste, in raw fibre form (not processed for spinning)	4%	4%	4%	4%
50030090	Other silk waste	4%	4%	4%	4%

**HS CHAPTER 51: WOOL AND FINE ANIMAL HAIR (21 LINES)**

NCM Code	Description	BR	AR	PY	UY
51011110	Shorn greasy wool (unwashed), fibre diameter 22–33 microns	8%	8%	8%	8%
51011190	Other shorn greasy wool (unwashed, unprocessed)	8%	8%	8%	8%
51011900	Other greasy wool (unwashed, unprocessed)	8%	8%	8%	8%
51012100	Shorn wool, washed (degreased) but not further processed	8%	8%	8%	8%
51012900	Other wool, washed (degreased) but not further processed	8%	8%	8%	8%
51013000	Wool, washed and carbonised (impurities chemically removed), not further processed	8%	8%	8%	8%
51021100	Fine cashmere goat hair, in raw form (not processed for spinning)	8%	8%	8%	8%
51021900	Other fine animal hair, in raw form (not processed for spinning)	8%	8%	8%	8%
51022000	Coarse animal hair, in raw form (not processed for spinning)	8%	8%	8%	8%
51031000	Noils (short fibres) of wool or fine animal hair, from combing	6%	6%	6%	6%
51032000	Other waste of wool or fine animal hair	6%	6%	6%	6%
51033000	Waste of coarse animal hair	6%	6%	6%	6%
51040000	Recycled fibre (recovered by pulling apart) of wool or animal hair	6%	6%	6%	6%
51051000	Carded wool (fibres aligned for spinning)	10%	10%	10%	10%
51052100	Combed wool in fragments (wool top broken into shorter lengths)	10%	10%	10%	10%
51052910	Wool tops (continuous combed sliver, ready for spinning)	10%	10%	10%	10%

51052991	Other combed wool, fibre diameter below 22.5 microns (superfine)	10%	10%	10%	10%
51052999	Other combed wool	10%	10%	10%	10%
51053100	Carded or combed fine cashmere goat hair	10%	10%	10%	10%
51053900	Other carded or combed fine animal hair	10%	10%	10%	10%
51054000	Carded or combed coarse animal hair	10%	10%	10%	10%

## HS CHAPTER 52: COTTON (5 LINES)

NCM Code	Description	BR	AR	PY	UY
52010010	Raw cotton (unprocessed, in bales)	6%	6%	6%	6%
52021000	Cotton yarn waste	6%	6%	6%	6%
52029100	Recycled cotton fibre (recovered by pulling apart)	6%	6%	6%	6%
52029900	Other cotton waste	6%	6%	6%	6%
52030000	Cotton, carded or combed (processed for spinning)	8%	8%	8%	8%

## HS CHAPTER 53: OTHER VEGETABLE TEXTILE FIBRES (14 LINES)

NCM Code	Description	BR	AR	PY	UY
53011000	Raw flax (linen) fibre, or retted (soaked to loosen fibres from stem)	6%	6%	6%	6%
53012110	Broken flax (linen fibre after initial mechanical separation from stem)	6%	6%	6%	6%
53012120	Scutched flax (linen fibre cleaned of woody stem material, not yet spun)	6%	6%	6%	6%
53012910	Combed flax (linen fibre aligned for spinning)	6%	6%	6%	6%
53012990	Flax (linen) fibre in other processed forms, not yet spun	6%	6%	6%	6%
53013000	Flax (linen) tow (short tangled fibres) and processing waste	6%	6%	6%	6%
53021000	Raw or processed hemp fibre ( <i>Cannabis sativa</i> L.), not yet spun, including short fibres and waste	6%	6%	6%	6%
53029000	Other hemp fibre ( <i>Cannabis sativa</i> L.), processed but not spun, including short fibres and waste	6%	6%	6%	6%
53031010	Raw jute fibre	8%	8%	8%	8%
53031090	Other raw textile bast fibres (plant stem fibres similar to jute)	8%	8%	8%	8%
53039010	Processed jute fibre (not yet spun), including short fibres and waste	8%	8%	8%	8%

53039090	Other processed textile bast fibres, including short fibres and waste	8%	8%	8%	8%
53050010	Raw abaca fibre (Manila hemp)	6%	6%	6%	6%
53050090	Other processed vegetable textile fibres, including short fibres and waste	6%	6%	6%	6%

#### HS CHAPTER 54: MAN-MADE FILAMENTS (8 LINES)

NCM Code	Description	BR	AR	PY	UY
54021100	High-strength aramid yarn (e.g. Kevlar-type, used in protective and industrial applications)	2%	2%	2%	2%
54024510	Single aramid yarn, low twist (up to 50 turns per metre)	2%	2%	2%	2%
54025110	Single aramid yarn, higher twist (over 50 turns per metre)	2%	2%	2%	2%
54026110	Multiple or cabled aramid yarn	2%	2%	2%	2%
54031000	High-strength viscose rayon yarn (industrial-grade regenerated cellulose fibre)	18%	18%	16%	16%
54033100	Single viscose rayon yarn, low twist (up to 120 turns per metre)	18%	18%	16%	16%
54033200	Single viscose rayon yarn, higher twist (over 120 turns per metre)	18%	18%	16%	16%
54034100	Multiple or cabled viscose rayon yarn	18%	18%	16%	16%

#### HS CHAPTER 55: MAN-MADE STAPLE FIBRES (6 LINES)

NCM Code	Description	BR	AR	PY	UY
55013000	Acrylic or modacrylic fibre cables (continuous tow for further processing)	16%	16%	16%	0%
55031100	Aramid staple fibres, in raw form (not processed for spinning)	2%	2%	2%	2%
55033000	Acrylic or modacrylic staple fibres, in raw form	16%	16%	16%	16%
55041000	Viscose rayon staple fibres, in raw form	12%	12%	12%	0%
55049010	Lyocell staple fibres, in raw form (sustainable regenerated cellulose fibre)	2%	2%	2%	2%
55063000	Acrylic or modacrylic staple fibres, processed for spinning	16%	16%	16%	16%

**HS CHAPTER 59: IMPREGNATED TEXTILE FABRICS (6 LINES)**

NCM Code	Description	BR	AR	PY	UY
59031000	Textile fabrics coated or laminated with PVC (polyvinyl chloride)	26%	26%	16%	16%
59032000	Textile fabrics coated or laminated with polyurethane	26%	26%	16%	16%
59039000	Textile fabrics coated or laminated with other plastics	26%	26%	0%	16%
59041000	Linoleum floor covering	16%	16%	16%	16%
59049000	Other textile-backed floor coverings	16%	16%	16%	16%
59050000	Textile wall coverings	16%	16%	16%	16%

**HS CHAPTER 66: WALKING-STICKS, WHIPS (1 LINES)**

NCM Code	Description	BR	AR	PY	UY
66020000	Walking-sticks, seat-sticks, riding crops, whips and similar articles	20%	20%	20%	20%

**HS CHAPTER 87: VEHICLES (1 LINES)**

NCM Code	Description	BR	AR	PY	UY
87139000	Wheelchairs and other vehicles for persons with disabilities (other than motorised)	2%	2%	2%	2%