



PORT PARTNERS

(CUSTOMS CLEARANCE) LTD

Selling Produce to the EU: DDP incoterms, Duties and Entry Price Regime



Source: Various UK Gov websites and EU Tariff



PP110-CGREEN-V1.1-141019

Exporting fresh produce to the EU

If the UK leaves the EU without an agreement, the EU would consider the UK a third-country, and trade would be under World Trade Organisation (WTO) terms, including the Most Favoured Nation (MFN) principle.

Goods originating in, or third-country goods that have been entered into free circulation in the UK would be subject to customs procedures and tariffs when entering the EU.

What you need to do

- Raise a combined export and exit summary declaration to export the goods from the UK;
- Raise an import customs declaration to enter the goods into free circulation in the EU;
- Pay duty at EU MFN rates when entering into free circulation within the EU;
- Check if the goods qualify for 'Erga Omnes' (towards everyone) tariff rate quotas which may reduce the ad-valorem component of duty.

Your responsibilities as seller will depend on the incoterms of sale.

Selling DDP

Delivered Duty Paid (DDP) means the seller is responsible for delivering the goods to the buyer, inclusive of:

- Transport costs;
- Shipping costs;
- Insurance;
- Export and import customs formalities;
- Customs duties, including Ad-valorem and Specific duties due for goods subject to a minimum entry price.

EU MFN rates of duty for goods subject to an entry price

The Entry Price System was introduced by the European Union (EU) to protect EU growers, the objective of which is to prevent the price level from non-EU countries having an adverse effect on prices within the community. This is achieved by introducing a 'specific' duty in addition to standard ad-valorem duty (eg. the lower the import value, the higher the specific duty).

The tables on the following pages show the current EU:

- Ad-valorem: EU MFN tariff rate (Usually applied as a percentage of the value);
- Specific: EU MFN tariff rate (Usually applied as a rate of euros per 100 kgs net in addition to ad-valorem duty);
- Minimum Entry prices bandings (the lower your CIF value, the higher the rate of specific duty applied);
- Erga Omnes tariff rate quotas where available

Tomatoes (0702 0000)

FROM 1 ST JANUARY UNTIL 31 ST MARCH			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
84.6		€ 0.0	8.8 %
82.9	84.6	€ 1.7 per 100 kg	8.8 %
81.2	82.9	€ 3.4 per 100 kg	8.8 %
79.5	81.2	€ 5.1 per 100 kg	8.8 %
77.8	79.5	€ 6.8 per 100 kg	8.8 %
	77.8	€ 29.8 per 100 kg	8.8 %
FROM 1 ST APRIL UNTIL 30 TH APRIL			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
112.6		€ 0.0	8.8 %
110.3	112.6	€ 2.3 per 100 kg	8.8 %
108.1	110.3	€ 4.5 per 100 kg	8.8 %
105.8	108.1	€ 6.8 per 100 kg	8.8 %
103.6	105.8	€ 9.0 per 100 kg	8.8 %
	103.6	€ 29.8 per 100 kg	8.8 %

Continued....

FROM 1st MAY UNTIL 14th MAY

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
72.6		€ 0.0	8.8 %
71.1	72.6	€ 1.5 per 100 kg	8.8 %
69.7	71.1	€ 2.9 per 100 kg	8.8 %
68.2	69.7	€ 4.4 per 100 kg	8.8 %
66.8	68.2	€ 5.8 per 100 kg	8.8 %
	66.8	€ 29.8 per 100 kg	8.8 %

FROM 15th MAY UNTIL 31ST MAY (Erga Omnes Quota 090094)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
72.6		€ 0.0	14.4% (EOQ:12%)
71.1	72.6	€ 1.5 per 100 kg	14.4% (EOQ:12%)
69.7	71.1	€ 2.9 per 100 kg	14.4% (EOQ:12%)
68.2	69.7	€ 4.4 per 100 kg	14.4% (EOQ:12%)
66.8	68.2	€ 5.8 per 100 kg	14.4% (EOQ:12%)
	66.8	€ 29.8 per 100 kg	14.4% (EOQ:12%)

FROM 1st JUNE UNTIL 30th SEPTEMBER (Erga Omnes Quota 090094)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
52.6		€ 0.0	14.4% (EOQ:12%)
51.5	52.6	€ 1.1 per 100 kg	14.4% (EOQ:12%)
50.5	51.5	€ 2.1 per 100 kg	14.4% (EOQ:12%)
49.4	50.5	€ 3.2 per 100 kg	14.4% (EOQ:12%)
48.4	49.4	€ 4.2 per 100 kg	14.4% (EOQ:12%)
	48.4	€ 29.8 per 100 kg	14.4% (EOQ:12%)

FROM 1ST OCTOBER UNTIL 31ST OCTOBER (Erga Omnes Quota 090094)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
62.6		€ 0.0	14.4% (EOQ:12%)
61.3	62.6	€ 1.3 per 100 kg	14.4% (EOQ:12%)
60.1	61.3	€ 2.5 per 100 kg	14.4% (EOQ:12%)
58.8	60.1	€ 3.8 per 100 kg	14.4% (EOQ:12%)
57.6	58.8	€ 5.0 per 100 kg	14.4% (EOQ:12%)
	57.6	€ 29.8 per 100 kg	14.4% (EOQ:12%)

FROM 1ST NOVEMBER UNTIL 20TH DECEMBER

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
62.6		€ 0.0	8.8 %
61.3	62.6	€ 1.3 per 100 kg	8.8 %
60.1	61.3	€ 2.5 per 100 kg	8.8 %
58.8	60.1	€ 3.8 per 100 kg	8.8 %
57.6	58.8	€ 5.0 per 100 kg	8.8 %
	57.6	€ 29.8 per 100 kg	8.8 %

FROM 21ST DECEMBER UNTIL 31ST DECEMBER

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
67.6		€ 0.0	8.8 %
66.2	67.6	€ 1.4 per 100 kg	8.8 %
64.9	66.2	€ 2.7 per 100 kg	8.8 %
63.5	64.9	€ 4.1 per 100 kg	8.8 %
62.2	63.5	€ 5.4 per 100 kg	8.8 %
	62.2	€ 29.8 per 100 kg	8.8 %

Cucumbers (0707 0005)

FROM 1 st JANUARY UNTIL 28/29 th FEBRUARY (Erga Omnes Quota 090059)			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
67.5		€ 0.0	12.8 % (2.5 %)
66.2	67.5	€ 1.3 per 100 kg	12.8 % (2.5 %)
64.8	66.2	€ 2.7 per 100 kg	12.8 % (2.5 %)
63.5	64.8	€ 4.0 per 100 kg	12.8 % (2.5 %)
62.1	63.5	€ 5.4 per 100 kg	12.8 % (2.5 %)
	62.1	€ 37.8 per 100 kg	12.8 % (2.5 %)
FROM 1 st MARCH UNTIL 30 th APRIL (Erga Omnes Quota 090059)			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
110.2		€ 0.0	12.8 % (2.5 %)
108.3	110.2	€ 2.2 per 100 kg	12.8 % (2.5 %)
106.1	108.3	€ 4.4 per 100 kg	12.8 % (2.5 %)
103.9	106.1	€ 6.6 per 100 kg	12.8 % (2.5 %)
101.7	103.9	€ 8.8 per 100 kg	12.8 % (2.5 %)
	101.7	€ 37.8 per 100 kg	12.8 % (2.5 %)

Continued....

FROM 1st MAY UNTIL 15th MAY (Erga Omnes Quota 090059)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
48.1		€ 0.0	12.8 % (2.5 %)
57.1	48.1	€ 1.0 per 100 kg	12.8 % (2.5 %)
46.2	47.1	€ 1.9 per 100 kg	12.8 % (2.5 %)
45.2	46.2	€ 2.9 per 100 kg	12.8 % (2.5 %)
44.3	45.2	€ 3.8 per 100 kg	12.8 % (2.5 %)
	44.3	€ 37.8 per 100 kg	12.8 % (2.5 %)

FROM 16th MAY UNTIL 30th SEPTEMBER

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
48.1		€ 0.0	16.0 %
57.1	48.1	€ 1.0 per 100 kg	16.0 %
46.2	47.1	€ 1.9 per 100 kg	16.0 %
45.2	46.2	€ 2.9 per 100 kg	16.0 %
44.3	45.2	€ 3.8 per 100 kg	16.0 %
	44.3	€ 37.8 per 100 kg	16.0 %

FROM 1st OCTOBER UNTIL 31st OCTOBER

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
68.3		€ 0.0	16.0 %
66.9	68.3	€ 1.4 per 100 kg	16.0 %
65.6	66.9	€ 2.7 per 100 kg	16.0 %
64.2	65.6	€ 4.1 per 100 kg	16.0 %
62.8	64.2	€ 5.5 per 100 kg	16.0 %
	62.8	€ 37.8 per 100 kg	16.0 %

FROM 1st NOVEMBER UNTIL 10th NOVEMBER (Erga Omnes Quota 090059)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
68.3		€ 0.0	12.8 % (2.5 %)
66.9	68.3	€ 1.4 per 100 kg	12.8 % (2.5 %)
65.6	66.9	€ 2.7 per 100 kg	12.8 % (2.5 %)
64.2	65.6	€ 4.1 per 100 kg	12.8 % (2.5 %)
62.8	64.2	€ 5.5 per 100 kg	12.8 % (2.5 %)
	62.8	€ 37.8 per 100 kg	12.8 % (2.5 %)

FROM 11th NOVEMBER UNTIL 31st DECEMBER (Erga Omnes Quota 090059)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
60.5		€ 0.0	12.8 % (2.5 %)
59.3	60.5	€ 1.2 per 100 kg	12.8 % (2.5 %)
58.1	59.3	€ 2.4 per 100 kg	12.8 % (2.5 %)
56.9	58.1	€ 3.6 per 100 kg	12.8 % (2.5 %)
55.7	56.9	€ 4.8 per 100 kg	12.8 % (2.5 %)
	55.7	€ 37.8 per 100 kg	12.8 % (2.5 %)

Courgettes (0709 9310)

FROM 1 st JANUARY UNTIL 31 st JANUARY			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
48.8		€ 0.0	12.8 %
47.8	48.8	€ 1.0 per 100 kg	12.8 %
46.8	47.8	€ 2.0 per 100 kg	12.8 %
45.9	46.8	€ 2.9 per 100 kg	12.8 %
44.9	45.9	€ 3.9 per 100 kg	12.8 %
	44.9	€ 15.2 per 100 kg	12.8 %
FROM 1 st FEBRUARY UNTIL 31 st MARCH			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
41.3		€ 0.0	12.8 %
40.5	41.3	€ 0.8 per 100 kg	12.8 %
39.6	40.5	€ 1.7 per 100 kg	12.8 %
38.8	39.6	€ 2.5 per 100 kg	12.8 %
38.0	38.8	€ 3.3 per 100 kg	12.8 %
	38.0	€ 37.8 per 100 kg	12.8 %

Continued....

FROM 1st APRIL UNTIL 31st MAY

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
69.2		€ 0.0	12.8 %
67.8	69.2	€ 1.4 per 100 kg	12.8 %
66.4	67.8	€ 2.8 per 100 kg	12.8 %
65.0	66.4	€ 4.2 per 100 kg	12.8 %
63.7	65.0	€ 5.5 per 100 kg	12.8 %
	63.7	€ 15.2 per 100 kg	12.8 %

FROM 1st JUNE UNTIL 31st JULY

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
41.3		€ 0.0	12.8 %
40.5	41.3	€ 0.8 per 100 kg	12.8 %
39.6	40.5	€ 1.7 per 100 kg	12.8 %
38.8	39.6	€ 2.5 per 100 kg	12.8 %
38.0	38.8	€ 3.3 per 100 kg	12.8 %
	38.0	€ 37.8 per 100 kg	12.8 %

FROM 1st AUGUST UNTIL 31ST DECEMBER

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
48.8		€ 0.0	12.8 %
47.8	48.8	€ 1.0 per 100 kg	12.8 %
46.8	47.8	€ 2.0 per 100 kg	12.8 %
45.9	46.8	€ 2.9 per 100 kg	12.8 %
44.9	45.9	€ 3.9 per 100 kg	12.8 %
	44.9	€ 15.2 per 100 kg	12.8 %

Clementines (0805 2200)

FROM 1 st NOVEMBER UNTIL 28/29 th FEBRUARY			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
64.9		€ 0.0	16.0 %
63.6	64.9	€ 1.3 per 100 kg	16.0 %
62.3	63.6	€ 2.6 per 100 kg	16.0 %
61.0	62.3	€ 3.9 per 100 kg	16.0 %
59.7	61.0	€ 5.2 per 100 kg	16.0 %
	59.7	€ 10.6 per 100 kg	16.0 %

Note

- No Entry price between 1st March and 31st October;
- Ad-valorem duty only at 16.0 %.

Sweet oranges (0805 1022)

(Navels, Navelines, Navelates, Salustianas, Vernas, Valencia Lates, Maltese, Shamoutis, Ovalis, Trovita, Hamlins, Sanguines and Semi-Sanguines)

FROM 1 st DECEMBER UNTIL 31 st MARCH			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
35.4		€ 0.0	16.0 %
34.7	35.4	€ 0.7 per 100 kg	16.0 %
34.0	34.7	€ 1.4 per 100 kg	16.0 %
33.3	34.0	€ 2.1 per 100 kg	16.0 %
32.6	33.3	€ 2.8 per 100 kg	16.0 %
	32.6	€ 7.1 per 100 kg	16.0 %
FROM 1 st APRIL UNTIL 30 th APRIL			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
35.4		€ 0.0	10.4 %
34.7	35.4	€ 0.7 per 100 kg	10.4 %
34.0	34.7	€ 1.4 per 100 kg	10.4 %
33.3	34.0	€ 2.1 per 100 kg	10.4 %
32.6	33.3	€ 2.8 per 100 kg	10.4 %
	32.6	€ 7.1 per 100 kg	10.4 %

Continued....

FROM 1st MAY UNTIL 15th MAY

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
35.4		€ 0.0	4.8 %
34.7	35.4	€ 0.7 per 100 kg	4.8 %
34.0	34.7	€ 1.4 per 100 kg	4.8 %
33.3	34.0	€ 2.1 per 100 kg	4.8 %
32.6	33.3	€ 2.8 per 100 kg	4.8 %
	32.6	€ 7.1 per 100 kg	4.8 %

FROM 16th MAY UNTIL 31st MAY

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
35.4		€ 0.0	3.2 %
34.7	35.4	€ 0.7 per 100 kg	3.2 %
34.0	34.7	€ 1.4 per 100 kg	3.2 %
33.3	34.0	€ 2.1 per 100 kg	3.2 %
32.6	33.3	€ 2.8 per 100 kg	3.2 %
	32.6	€ 7.1 per 100 kg	3.2 %

Note

- No Entry price between 1st June and 30th November
- Ad-valorem duty only at 3.2 % between 1st June and 15th October;
- Ad-valorem duty only at 16.0 % between 16th October and 30th November;

Mandarins and Citrus hybrids (0805 21)

Including: Nadorcotts, Satsumas and Tangarines, Minnoelas

FROM 1 st NOVEMBER UNTIL 28/29 th FEBRUARY			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
28.6		€ 0.0	16.0 %
28.0	28.6	€ 0.6 per 100 kg	16.0 %
27.5	28.0	€ 1.1 per 100 kg	16.0 %
26.9	27.5	€ 1.7 per 100 kg	16.0 %
26.3	26.9	€ 2.3 per 100 kg	16.0 %
	26.3	€ 10.6 per 100 kg	16.0 %

Note

- No Entry price between 1st March and 31st October;
- Ad-valorem duty only at 16.0 %.

Lemons (0805 5010)

FROM 1st JANUARY UNTIL 30th APRIL (Erga Omnes Quota 090039 15/1-14/6)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
46.2		€ 0.0	6.4 % (EOQ 6.0 %)
45.3	46.2	€ 0.9 per 100 kg	6.4 % (EOQ 6.0 %)
44.4	45.3	€ 1.8 per 100 kg	6.4 % (EOQ 6.0 %)
43.4	44.4	€ 2.8 per 100 kg	6.4 % (EOQ 6.0 %)
42.5	43.4	€ 3.7 per 100 kg	6.4 % (EOQ 6.0 %)
	42.5	€ 25.6 per 100 kg	6.4 % (EOQ 6.0 %)

FROM 1st MAY UNTIL 31st MAY (Erga Omnes Quota 090039 15/1-14/6)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
46.2		€ 0.0	6.4 % (EOQ 6.0 %)
45.3	46.2	€ 0.9 per 100 kg	6.4 % (EOQ 6.0 %)
44.4	45.3	€ 1.8 per 100 kg	6.4 % (EOQ 6.0 %)
43.4	44.4	€ 2.8 per 100 kg	6.4 % (EOQ 6.0 %)
42.5	43.4	€ 3.7 per 100 kg	6.4 % (EOQ 6.0 %)
41.6	42.5	€ 4.6 per 100 kg	6.4 % (EOQ 6.0 %)
40.7	41.6	€ 5.5 per 100 kg	6.4 % (EOQ 6.0 %)
39.7	40.7	€ 6.5 per 100 kg	6.4 % (EOQ 6.0 %)
38.8	39.7	€ 7.4 per 100 kg	6.4 % (EOQ 6.0 %)
	38.8	€ 25.6 per 100 kg	6.4 % (EOQ 6.0 %)

Continued....

FROM 1st JUNE UNTIL 31st JULY (Erga Omnes Quota 090039 15/1-14/6)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
55.8		€ 0.0	6.4 % (EOQ 6.0 %)
54.7	55.8	€ 1.1 per 100 kg	6.4 % (EOQ 6.0 %)
53.6	54.7	€ 2.2 per 100 kg	6.4 % (EOQ 6.0 %)
52.5	53.6	€ 3.3 per 100 kg	6.4 % (EOQ 6.0 %)
51.3	52.5	€ 4.5 per 100 kg	6.4 % (EOQ 6.0 %)
50.2	51.3	€ 5.6 per 100 kg	6.4 % (EOQ 6.0 %)
49.1	50.2	€ 6.7 per 100 kg	6.4 % (EOQ 6.0 %)
48.0	49.1	€ 7.8 per 100 kg	6.4 % (EOQ 6.0 %)
46.9	48.0	€ 8.9 per 100 kg	6.4 % (EOQ 6.0 %)
	46.9	€ 25.6 per 100 kg	6.4 % (EOQ 6.0 %)

FROM 1st AUGUST UNTIL 15th AUGUST

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
55.8		€ 0.0	6.4 %
54.7	55.8	€ 1.1 per 100 kg	6.4 %
53.6	54.7	€ 2.2 per 100 kg	6.4 %
52.5	53.6	€ 3.3 per 100 kg	6.4 %
51.3	52.5	€ 4.5 per 100 kg	6.4 %
50.2	51.3	€ 5.6 per 100 kg	6.4 %
49.1	50.2	€ 6.7 per 100 kg	6.4 %
48.0	49.1	€ 7.8 per 100 kg	6.4 %
	48.0	€ 26.5 per 100 kg	6.4 %

FROM 16th AUGUST UNTIL 31st OCTOBER

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
55.8		€ 0.0	6.4 %
54.7	55.8	€ 1.1 per 100 kg	6.4 %
53.6	54.7	€ 2.2 per 100 kg	6.4 %
52.5	53.6	€ 3.3 per 100 kg	6.4 %
51.3	52.5	€ 4.5 per 100 kg	6.4 %
	51.3	€ 25.6 per 100 kg	6.4 %

FROM 1st NOVEMBER UNTIL 31st DECEMBER

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
46.2		€ 0.0	6.4 %
45.3	46.2	€ 0.9 per 100 kg	6.4 %
44.4	45.3	€ 1.8 per 100 kg	6.4 %
43.4	44.4	€ 2.8 per 100 kg	6.4 %
42.5	43.4	€ 3.7 per 100 kg	6.4 %
	42.5	€ 25.6 per 100 kg	6.4 %

Nectarines and Peaches (0809 93)

FROM 11 th JUNE UNTIL 20 TH JUNE			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
88.3		€ 0.0	17.6 %
86.5	88.3	€ 1.8 per 100 kg	17.6 %
84.8	86.5	€ 3.5 per 100 kg	17.6 %
83.0	84.8	€ 5.3 per 100 kg	17.6 %
81.2	83.0	€ 7.1 per 100 kg	17.6 %
	81.2	€ 13.0 per 100 kg	17.6 %
FROM 21 st JUNE UNTIL 31 st JULY			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
77.6		€ 0.0	17.6 %
76.0	77.6	€ 1.6 per 100 kg	17.6 %
74.5	76.0	€ 3.1 per 100 kg	17.6 %
72.9	74.5	€ 4.7 per 100 kg	17.6 %
71.4	72.9	€ 6.2 per 100 kg	17.6 %
	71.4	€ 13.0 per 100 kg	17.6 %

Continued....

FROM 1st MAY UNTIL 15th MAY

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
60.0		€ 0.0	17.6 %
58.8	60.0	€ 1.2 per 100 kg	17.6 %
57.6	58.8	€ 2.4 per 100 kg	17.6 %
56.4	57.6	€ 3.6 per 100 kg	17.6 %
55.2	56.4	€ 4.8 per 100 kg	17.6 %
	55.2	€ 13.0 per 100 kg	17.6 %

Note

- No Entry price between 1st October and 10th June
- Ad-valorem duty only at 17.6 %

Apricots (0809 1000)

FROM 1 st JUNE UNTIL 20 th JUNE (Erga Omnes Quota 090063)			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
107.1		€ 0.0	20.0% (EOQ 10%)
105.0	107.1	€ 2.1 per 100 kg	20.0% (EOQ 10%)
102.8	105.0	€ 4.3 per 100 kg	20.0% (EOQ 10%)
100.7	102.8	€ 6.4 per 100 kg	20.0% (EOQ 10%)
98.5	100.7	€ 8.6 per 100 kg	20.0% (EOQ 10%)
	98.5	€ 22.7 per 100 kg	20.0% (EOQ 10%)
FROM 21 st JUNE UNTIL 31 st JULY (Erga Omnes Quota 090063)			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
87.3		€ 0.0	20.0% (EOQ 10%)
85.6	87.3	€ 1.7 per 100 kg	20.0% (EOQ 10%)
83.8	85.6	€ 3.5 per 100 kg	20.0% (EOQ 10%)
82.1	83.8	€ 5.2 per 100 kg	20.0% (EOQ 10%)
80.3	82.1	€ 7.0 per 100 kg	20.0% (EOQ 10%)
	80.3	€ 22.7 per 100 kg	20.0% (EOQ 10%)

Continued....

FROM 1st JULY UNTIL 31st JULY

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
77.1		€ 0.0	20.0 %
75.6	77.1	€ 1.5 per 100 kg	20.0 %
74.0	75.6	€ 3.1 per 100 kg	20.0 %
72.5	74.0	€ 4.6 per 100 kg	20.0 %
70.9	72.5	€ 6.2 per 100 kg	20.0 %
	70.9	€ 13.0 per 100 kg	20.0 %

Note

- No Entry price between 1st August until 31st May
- Erga Omnes quota 090058 available between 1st August until the 31st May - reduces ad-valorem to 10.0 %
- Ad-valorem without quota at 20 %

Plums 0809 4005)

FROM 11 th JUNE UNTIL 30 th JUNE			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
69.6		€ 0.0	6.4 %
68.2	69.6	€ 1.4 per 100 kg	6.4 %
66.8	68.2	€ 2.8 per 100 kg	6.4 %
65.4	66.8	€ 4.2 per 100 kg	6.4 %
64.0	65.4	€ 5.6 per 100 kg	6.4 %
	64.0	€ 10.3 per 100 kg	6.4 %
FROM 1 st JULY UNTIL 30 st SEPTEMBER			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
69.6		€ 0.0	12.0 %
68.2	69.6	€ 1.4 per 100 kg	12.0 %
66.8	68.2	€ 2.8 per 100 kg	12.0 %
65.4	66.8	€ 4.2 per 100 kg	12.0 %
64.0	65.4	€ 5.6 per 100 kg	12.0 %
	64.0	€ 10.3 per 100 kg	12.0 %

Note

- No Entry price between 1st October and 10th June
- Ad-valorem duty only at 6.4 %

Apples (0808 10)

FROM 1 st JANUARY UNTIL 14 th FEBRUARY			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
56.8		€ 0.0	4 %
55.7	56.8	€ 1.1 per 100 kg	6.4 %
54.5	55.7	€ 2.3 per 100 kg	6.4 %
53.4	54.5	€ 3.4 per 100 kg	6.4 %
52.3	53.4	€ 4.5 per 100 kg	6.4 %
	52.3	€ 23.8 per 100 kg	6.4 %
FROM 15 th FEBRUARY UNTIL 31 st MARCH			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
56.8		€ 0.0	4 %
55.7	56.8	€ 1.1 per 100 kg	6.4 %
54.5	55.7	€ 2.3 per 100 kg	6.4 %
53.4	54.5	€ 3.4 per 100 kg	6.4 %
52.3	53.4	€ 4.5 per 100 kg	6.4 %
51.1	52.3	€ 5.7 per 100 kg	6.4 %
50.0	51.1	€ 6.8 per 100 kg	6.4 %
	50.0	€ 23.8 per 100 kg	6.4 %

Continued....

FROM 1st APRIL UNTIL 30th JUNE (Erga Omnes Quota 090061)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
56.8		€ 0.0	0 % (EOQ 0.0 %)
55.7	56.8	€ 1.1 per 100 kg	3.0 % (EOQ 0.0 %)
54.5	55.7	€ 2.3 per 100 kg	3.0 % (EOQ 0.0 %)
53.4	54.5	€ 3.4 per 100 kg	3.0 % (EOQ 0.0 %)
52.3	53.4	€ 4.5 per 100 kg	3.0 % (EOQ 0.0 %)
51.1	52.3	€ 5.7 per 100 kg	3.0 % (EOQ 0.0 %)
50.0	51.1	€ 6.8 per 100 kg	3.0 % (EOQ 0.0 %)
48.8	50.0	€ 8.0 per 100 kg	3.0 % (EOQ 0.0 %)
	48.8	€ 23.8 per 100 kg	3.0 % (EOQ 0.0 %)

FROM 1st JULY UNTIL 15th JULY (Erga Omnes Quota 090061)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
45.7		€ 0.0	0 % (EOQ 0.0 %)
44.8	45.7	€ 0.9 per 100 kg	4.8 % (EOQ 0.0 %)
43.9	44.8	€ 1.8 per 100 kg	4.8 % (EOQ 0.0 %)
43.0	43.9	€ 2.7 per 100 kg	4.8 % (EOQ 0.0 %)
42.0	43.0	€ 3.7 per 100 kg	4.8 % (EOQ 0.0 %)
41.1	42.0	€ 4.6 per 100 kg	4.8 % (EOQ 0.0 %)
40.2	41.1	€ 5.5 per 100 kg	4.8 % (EOQ 0.0 %)
39.3	40.2	€ 6.4 per 100 kg	4.8 % (EOQ 0.0 %)
	39.3	€ 23.8 per 100 kg	4.8 % (EOQ 0.0 %)

FROM 16th JULY UNTIL 31st JULY (Erga Omnes Quota 090061)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
45.7		€ 0.0	0 % (EOQ 0.0 %)
44.8	45.7	€ 0.9 per 100 kg	4.8 % (EOQ 0.0 %)
43.9	44.8	€ 1.8 per 100 kg	4.8 % (EOQ 0.0 %)
43.0	43.9	€ 2.7 per 100 kg	4.8 % (EOQ 0.0 %)
42.0	43.0	€ 3.7 per 100 kg	4.8 % (EOQ 0.0 %)
	42.0	€ 23.8 per 100 kg	4.8 % (EOQ 0.0 %)

FROM 1st AUGUST UNTIL 31st DECEMBER

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
45.7		€ 0.0	9.0 %
44.8	45.7	€ 0.9 per 100 kg	11.2 %
43.9	44.8	€ 1.8 per 100 kg	11.2 %
43.0	43.9	€ 2.7 per 100 kg	11.2 %
42.0	43.0	€ 3.7 per 100 kg	11.2 %
	42.0	€ 23.8 per 100 kg	11.2 %

Pears (0808 3090)

FROM 1 st JANUARY UNTIL 31 st JANUARY			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
51.0		€ 0.0	8.0 %
50.0	51.0	€ 1.0 per 100 kg	8.0 %
49.0	50.0	€ 2.0 per 100 kg	8.0 %
47.9	49.0	€ 3.1 per 100 kg	8.0 %
46.9	47.9	€ 4.1 per 100 kg	8.0 %
	46.9	€ 23.8 per 100 kg	8.0 %
FROM 1 st FEBRUARY UNTIL 31 st MARCH			
NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
51.0		€ 0.0	5.0 %
50.0	51.0	€ 1.0 per 100 kg	8.0 %
49.0	50.0	€ 2.0 per 100 kg	8.0 %
47.9	49.0	€ 3.1 per 100 kg	8.0 %
46.9	47.9	€ 4.1 per 100 kg	8.0 %
	46.9	€ 23.8 per 100 kg	8.0 %

Note

- No Entry price between 1st May and 30th June;
- Ad-valorem duty only at 2.5 % minimum or € 1.0 per 100 kg
- Erga Omnes

FROM 1st APRIL UNTIL 30th APRIL

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
51.0		€ 0.0	0.0 %
50.0	51.0	€ 1.0 per 100 kg	2.5 %
49.0	50.0	€ 2.0 per 100 kg	2.5 %
47.9	49.0	€ 3.1 per 100 kg	2.5 %
46.9	47.9	€ 4.1 per 100 kg	2.5 %
45.9	46.9	€ 5.1 per 100 kg	2.5 %
44.9	45.9	€ 6.1 per 100 kg	2.5 %
43.9	44.9	€ 7.1 per 100 kg	2.5 %
	43.9	€ 23.8 per 100 kg	2.5 %

FROM 1st JULY UNTIL 15th JULY

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
46.5		€ 0.0	0.0 %
45.6	46.5	€ 0.9 per 100 kg	4.0 %
44.6	45.6	€ 1.9 per 100 kg	4.0 %
43.7	44.6	€ 2.8 per 100 kg	4.0 %
42.8	43.7	€ 3.7 per 100 kg	4.0 %
41.9	42.8	€ 4.6 per 100 kg	4.0 %
40.9	41.9	€ 5.6 per 100 kg	4.0 %
40.0	40.9	€ 6.5 per 100 kg	4.0 %
	40.0	€ 23.8 per 100 kg	4.0 %

FROM 16th JULY UNTIL 31st JULY

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
46.5		€ 0.0	5.0 %
45.6	46.5	€ 0.9 per 100 kg	8.0 %
44.6	45.6	€ 1.9 per 100 kg	8.0 %
43.7	44.6	€ 2.8 per 100 kg	8.0 %
42.8	43.7	€ 3.7 per 100 kg	8.0 %
	42.8	€ 23.8 per 100 kg	8.0 %

FROM 1st AUGUST UNTIL 31st OCTOBER (Erga Omnes Quota 090062)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
38.8		€ 0.0	10.4 % (EOQ 5%)
38.0	38.8	€ 0.8 per 100 kg	10.4 % (EOQ 5%)
37.2	38.0	€ 1.6 per 100 kg	10.4 % (EOQ 5%)
36.5	37.2	€ 2.3 per 100 kg	10.4 % (EOQ 5%)
35.7	36.5	€ 3.1 per 100 kg	10.4 % (EOQ 5%)
	35.7	€ 23.8 per 100 kg	10.4 % (EOQ 5%)

FROM 1st NOVEMBER UNTIL 31st DECEMBER (Erga Omnes Quota 090062)

NOT LESS THAN	BUT LESS THAN	SPECIFIC	Ad-VALOREM
51.0		€ 0.0	10.4 % (EOQ 5%)
50.0	51.0	€ 1.0 per 100 kg	10.4 % (EOQ 5%)
49.0	50.0	€ 2.0 per 100 kg	10.4 % (EOQ 5%)
47.9	49.0	€ 3.1 per 100 kg	10.4 % (EOQ 5%)
46.9	47.9	€ 4.1 per 100 kg	10.4 % (EOQ 5%)
	46.9	€ 23.8 per 100 kg	10.4 % (EOQ 5%)

Other Fresh Produce

The table below shows some examples of the availability of 'Erga Omnes' tariff quotas and the most favoured nation rates of duty that will be applied by the EU for fresh produce originating in, or entered into free circulation within the UK:

PRODUCT	TARIFF	EU MFN DUTY RATE	ERGA OMNES QUOTA	EOQ RATE
Bananas	0803 9010	€117 / 1000 kg		
Pineapples	0804 3000	5.8 %		
Avocados	0804 4000	1/12-31/5 4.0 % 1/6-30/11 5.1 %		
Mangoes	0804 5000	0.0 %		
Grapefruit	0805 4000	1/11-30/4 1.5 % 1/5-31/10 2.4 %		
Melons	0807	8.8 %		
Strawberries	0810 1000	11.2 %		
Raspberries, Blackcurrants and Redcurrants	0810	8.8 %		
Blackberries, Mulberries and Loganberries	0810 2090	9.6 %		
Potatoes (seed)	0701 1000	4.5 %		
Potatoes (New) 1/1-30/6	0701 9050	1/1-15/5 9.6 % 16/5-30/6 13.4 %	1/1- 15/5 090055	3.0 %
Potatoes (New) 1/7-31/12	0701 9090	11.5 %		
Garlic	0703 2000	9.6 % + € 120 / 100 kg		



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