FOR THE EU IMPORTER

Fish fillets and other fish meat › Rays and skates (Rajidae)

CN code 0304 88 90 · Export Argentina › European Union · The whole European Union

> **With the agreement, the duty today is 13.1% instead of 15%, and it reaches zero on 1 January 2033.**

1. Product and tariff code

Nomenclature	Code	Official description
NCM (Argentina)	0304.88.10	Tiburones azules (Prionace glauca)
NCM (Argentina)	0304.88.90	Los demás
CN (European Union)	0304 88 90	Frozen fillets of other fish: dogfish, other sharks, rays and skates (Rajidae): rays and skates (Rajidae)

2. Import duty in the EU

The preferential duty today is **13.1%**. The MFN duty, without the agreement, is 15%. It reaches zero **on 1 January 2033**.

Base rate (annex)
15%
Appendix 2-A-1, line 0304 89 90 in CN 2013

MFN duty in force
15%
In force since 1 January 2026

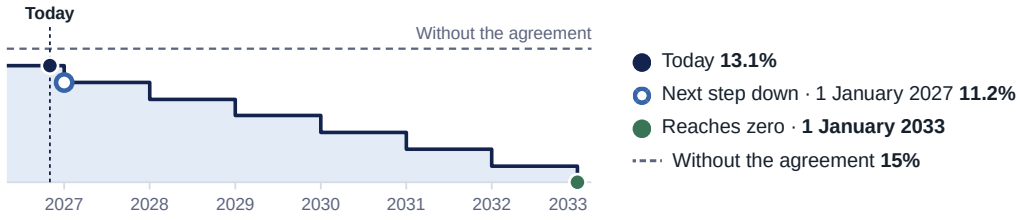
Preferential duty today
13.1%
Category 7 · year 0 of the schedule

Staging category
7

Reaches zero
1 January 2033

Next step down. On 1 January 2027 the duty goes down from 13.1% to **11.2%** (stage 2 of 8). It reaches zero on 1 January 2033.

HOW THE DUTY COMES DOWN UNDER THE AGREEMENT



FROM TODAY UNTIL THE LAST STAGE

From	Stage	Ad valorem	Specific (€)	Applies
1 May 2026	**1 of 8 (year 0)**	**13.1%**	**Sin dato**	**Preferential**
1 January 2027	2 of 8	11.2%	Sin dato	Preferential
1 January 2028	3 of 8	9.3%	Sin dato	Preferential
1 January 2029	4 of 8	7.5%	Sin dato	Preferential
1 January 2030	5 of 8	5.6%	Sin dato	Preferential
1 January 2031	6 of 8	3.7%	Sin dato	Preferential
1 January 2032	7 of 8	1.8%	Sin dato	Preferential
1 January 2033	8 of 8	0%	Sin dato	Duty-free

How it is calculated. Category 7 eliminates the duty in 8 equal stages: the first on 1 May 2026 and the others each 1 January. This is stage 1 of 8, so 87.5% of the base rate is paid. It reaches zero on 1 January 2033.

What TARIC applies today. TARIC applies 0% today to the whole of subheading 0304 88. The sheet follows the agreement, because ray fillets come from line 0304 89 90 of Appendix 2-A-1 (15%, category 7) and not from the dogfish and shark lines, which are category 0. If customs charges the 0% of TARIC you pay less, which Article 2.4(3) allows the Union to do on a new line.

3. Tariff-rate quota

The agreement opens no tariff-rate quota (TRQ) for this line. The preference therefore applies to every shipment, with no volume limit and no quota procedure.

4. Proof of origin

What the importer needs to receive for EU customs to apply the preferential duty.

Rule of origin for this line, as published in the agreement. «Manufacture in which all the materials of Chapter 3 used are wholly obtained.»

What document grants the preference. A statement on origin made out by the exporter. EU customs apply the preferential duty when the importer presents it; without it the general (MFN) duty is charged. (iTA, Article 3.16)

Where it goes and how it is signed. On the invoice, the delivery note or any other commercial document that describes the product in enough detail to identify it, using the Annex 3-C wording below. It carries the handwritten signature of the exporter, unless the exporting country's rules provide otherwise. Argentina's rules do, and the statement is signed electronically or digitally on the TAD platform. (iTA, Article 3.17(5) and (6); Disposición SSCE 1/2026, Article 6)

The Argentine exporter's reference number. It is the exporter's CUIT, the 11-digit Argentine tax ID, and the statement is generated on the TAD platform (Trámites a Distancia) as a sworn statement. It is valid only for exports to the European Union. The origin is written as «MERCOSUR», not «Argentina». The agreement does not refer to REX registration: the reference number is the one set by the exporting country's rules. (Disposición SSCE 1/2026, Articles 2 to 5; Official guide to the Agreement (Argentine Foreign Ministry), Annex III, points 2.2, 2.3 and 9; iTA, Annex 3-C, notes 1 and 2)

How long it is valid. It is valid for 12 months from the date the exporter issues it, and is presented to customs within that period. It can be issued at export or afterwards, provided it reaches the customs of import no later than 2 years after the goods were imported. (iTA, Articles 3.17(7) and 3.18(1))

The certificate of origin, for now. Until 1 May 2029 the European Union also accepts a certificate of origin instead of the statement. The period may be extended by 2 years if Mercosur notifies it. (iTA, Annex 3-D, paragraphs 1 and 2)

What each side keeps. The importer keeps the statement, or a copy, for at least 3 years from import. The exporter keeps a copy and the documents proving origin for the same period. (iTA, Article 3.22)

If customs have doubts. The customs of import may verify the statement at random or when they have reasonable doubts. The Argentine authorities carry out the verification and, if the preference is suspended meanwhile, the importer is offered release of the goods subject to any precautionary measures required. (iTA, Article 3.25(1), (4) and (5))

THE WORDING OF THE STATEMENT

The exporter of the products covered by this document (exporter reference no…) declares that, except where otherwise clearly indicated, these products are of … preferential origin.

Exporter reference no: the CUIT of the Argentine exporter.
Preferential origin: MERCOSUR.
Below it go the place and date, the signature of the exporter and the name of the signatory in clear script.
iTA, Annex 3-C, English version

5. Border controls and requirements

The product is on the list of goods the European Union controls at the border, so **it enters through a border control post and with an official certificate**. It is a procedure to complete, not a prohibition, but without it the consignment is not cleared, even at zero duty. EU law sets a labelling rule specific to this product, in addition to those for all foods. It is below, with the act and the article. This product class has 42 **protected European names**, names that cannot be used in the European Union. The Commission's portal (Access2Markets) assigns 10 EU product requirements to this line (technical, labelling or marketing rules). It assigns them to the whole line, and the table lists each one with its act and the link to check whether it applies to the product.

Type	Requirement	Status
SPS	Official control at an EU border control post. The consignment must enter through an approved border control post, be pre-notified in TRACES with a common…	Amber · must be met before shipment
Where it is handled	TRACES NT · EU consignment control system. The consignment is notified here before it arrives, and the certificate is issued by SENASA on the Argentine side.	Amber · procedure
Labelling	Commercial designation, scientific name, catch area and fishing gear. A fishery product may only be offered to the final consumer if the marking or labelling…	Amber · conditions to meet
Name · EU GI	42 protected European names in this product class. This position falls in the class Carne, pescado y sus preparados, which the annex defines by code. Those…	Amber · there are names that cannot be used
Name · Mercosur GI	10 Mercosur names are protected in the European Union.	Green · a protection in the exporter's favour
Third-country list	Argentina is on the list of authorised countries.	Green · the country is authorised
No approved plan	Categories for which Argentina is NOT on the list. Porcine. A product in any of these cannot enter the European Union today, even at zero duty and with an…	Amber · check whether it is the category of the product

Establishment approval	The plant, approved in Argentina and listed by the European Union. No data.	Grey · no data
Exporter registration	Registration as an exporter with Argentine customs. No data.	Grey · no data

Where a requirement ends in an ellipsis, its full text is on the online sheet.

Other EU product requirements listed by Access2Markets. Health control of fishery products intended for human consumption · Health control of fishery products not intended for human consumption · Control of contaminants in foodstuffs · Health control of Genetically Modified (GM) food and novel food · Control of residues of veterinary medicines in animals and animal products for human consumption · Labelling of fishery products · Labelling of foodstuffs · Marketing standards for feedingstuffs · Traceability, compliance and responsibility in food and feed · Control on illegal fishing · Voluntary - Products from organic production.

CROSS-CUTTING EU REGIMES

EUDR · deforestation · does not cover this line. CBAM · carbon border adjustment · does not cover this line. Safeguards · no data on measures in force.

Sources

Data checked on 1 November 2026. Next scheduled change: 1 January 2027, when the schedule moves to its next stage and the new quota period opens. Confirmed: taken from the official source cited. Check: depends on the case. No data: the link in the block leads to where to find it.

Source: EU-Mercosur Interim Trade Agreement (iTA), provisionally applied since 1 May 2026.

0304 88 90 in TARIC · Official description in TARIC · iTA · Annex 2-A, Appendix 2-A-1 · VUCE · official agreement finder (Argentina) · EU tariff quota consultation · Requirements in Access2Markets · Disposición 1/2026 of the Argentine Under-Secretariat for Foreign Trade (Boletín Oficial, 30/4/2026, in Spanish) · Official guide to the Agreement, Argentine Foreign Ministry, Annex III (in Spanish) · Implementing Regulation (EU) 2021/632 · official border controls · TRACES NT · consignment notification · Implementing Regulation (EU) 2021/405, Annex -I · EU lists of approved establishments · SENASA · exports of products of animal origin · Regulation (EU) 2023/1115 · deforestation · Regulation (EU) 2023/956 · carbon border adjustment.

Online sheet, with every figure up to date · https://goargentina.com.ar/en/p/03048890

Legal notice. The information is for guidance only and is based on official sources as of the date of each query. It does not replace a legal, customs or sanitary opinion, nor the tariff classification confirmed by a customs broker. **This document is dated.** It was generated on 31 October 2026. Duties change every 1 January and quota balances change daily, so the online sheet should be checked before relying on it.