FOR THE EU IMPORTER

Fish fillets and other fish meat › Cod of the species Gadus macrocephalus

CN code 0304 95 21 · Export Argentina › European Union · The whole European Union

> **The product enters the European Union duty-free.**

1. Product and tariff code

Nomenclature	Code	Official description
NCM (Argentina)	0304.95.00	Pescados de las familias Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae y Muraenolepididae, excepto los abadejos de Alaska (Theragra chalcogramma)
CN (European Union)	0304 95 21	Other, frozen: fish of the families Bregmacerotidae , Euclichthyidae , Gadidae , Macrouridae , Melanonidae , Merlucciidae , Moridae and Muraenolepididae , other than Alaska Pollock (Theragra chalcogramma): other: cod (Gadus morhua , Gadus ogac , Gadus macrocephalus) and Polar cod (Boreogadus saida): cod of the species Gadus macrocephalus

2. Import duty in the EU

The preferential duty today is **0%**. The MFN duty, without the agreement, is 7.5%. It has been at zero **from the start of the agreement (1 May 2026)**.

Base rate (annex)	MFN duty in force	Preferential duty today
7.5% Appendix 2-A-1, line 0304 95 21 in CN 2013	**7.5%** In force since 1 January 2026	**0%** Category 0 · year 0 of the schedule
Staging category **0**	**Reaches zero** **From the start (1 May 2026)**	

FROM TODAY UNTIL THE LAST STAGE

From	Stage	Ad valorem	Specific (€)	Applies
1 May 2026	**1 of 1 (year 0)**	**0%**	**Sin dato**	**Duty-free**

How it is calculated. This line has been duty-free since the first day of the agreement. It is already at zero.

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 31 October 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 95 21 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/03049521

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