

FOR THE EU IMPORTER

Cheese and curd › Exceeding 62 % but not exceeding 72 %

CN code 0406 90 92 · Export Argentina › European Union · The whole European Union

The reduction applies only within the tariff-rate quota (outside it the duty is €151/100 kg/net). The quota for the current period has room (in the latest allocation nobody applied for a licence).

1. Product and tariff code

Nomenclature	Code	Official description
NCM (Argentina)	0406.90.10	Con un contenido de humedad inferior al 36,0 % en peso (pasta dura)
NCM (Argentina)	0406.90.20	Con un contenido de humedad superior o igual al 36,0 % pero inferior al 46,0 %, en peso (pasta semidura)
NCM (Argentina)	0406.90.30	Con un contenido de humedad superior o igual al 46,0 % pero inferior al 55,0 %, en peso (pasta blanda)
NCM (Argentina)	0406.90.90	Los demás
CN (European Union)	0406 90 92	Other cheese: other: other: other: of a fat content, by weight, not exceeding 40 % and a water content, by weight, in the non-fatty matter: exceeding 47 % but not exceeding 72 %: other cheese, of a water content, by weight, in the non-fatty matter: exceeding 62 % but not exceeding 72 %

2. Import duty in the EU

This line has a preference only within the tariff-rate quota (TRQ). Outside the quota the duty is **€151/100 kg/net**, and the in-quota duty is in block 3.

Base rate (annex) €151/100 kg/net Appendix 2-A-1, line 0406 90 27 in CN 2013 Staging category CE Refers to the quota	MFN duty in force €151/100 kg/net In force since 1 January 2026 Reaches zero Does not reach zero The preference goes through the quota	Today, outside the quota €151/100 kg/net The agreement does not reduce this line outside the quota Other annex lines 0406 90 88 (151 EUR/100 kg/net) The nomenclature changed and this line takes in more than one annex line
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No year-by-year table. This line has a preference only within quota «CE». Outside the quota the duty shown in the quota block applies.

3. Tariff-rate quota

Yes, there is a tariff-rate quota (TRQ) with order number 09.4935. The period 1 May 2026 – 31 December 2026 has **2,000 t** and today it **has quota left over (in the latest allocation, published on 22 September 2026, nobody applied for a licence and 2,000,000 kg (2,000 t) remained unallocated)**. For the next allocation, for the period starting on 1 November 2026, **2,000,000 kg (2,000 t)** are available. This is the position on 14 October 2026 according to the [Commission table of allocation coefficients](#). The next period opens on **1 January 2027** with 6,000 t.

Order number 09.4935 Goes on the import licence application and on the licence (Implementing Regulation (EU) 2020/761, Articles 7 and 12). The agreement calls it TRQ-CE	Quota for the current period 2,000 t 1 May 2026 – 31 December 2026 · prorated to 8 of 12 months (year 0 of the agreement is 3,000 t)	Latest allocation 2,000,000 kg (2,000 t) unallocated Applications covered 0 kg for 2,000,000 kg (2,000 t) available; 0 kg were allocated. Published on 22 September 2026
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An import licence is needed. The importer applies for it to the authority of its member state within the regulation's deadlines, before shipment, and presents it with the customs declaration with order number 09.4935. Without a licence the out-of-quota duty is paid. The full conditions are in [Implementing Regulation \(EU\) 2026/996](#), order number 09.4935.

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 4 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)

If it enters under the quota. Besides the statement on origin, goods entered under an EU tariff-rate quota travel with an official document issued by the exporting Mercosur country. (iTA, Article 3.30)

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. This product class has 50 **protected European names**, names that cannot be used in the European Union. The Commission's portal (Access2Markets) assigns 8 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
Name · EU GI	50 protected European names in this product class. This position falls in the class Quesos, which the annex defines by code. Those names cannot be used in the...	Amber · there are names that cannot be used
Name · Mercosur GI	2 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 · Argentina is authorised for «Milk»

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 products of animal origin for human consumption · Health control of products of animal origin not intended for human consumption · Control of contaminants in foodstuffs · Health control of Genetically Modified (GM) food and novel food · Control of pesticide residues in plant and animal products intended for human consumption · Control of residues of veterinary medicines in animals and animal products for human consumption · Labelling of foodstuffs · Traceability, compliance and responsibility in food and feed · 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.

0406 90 92 in TARIC · Official description in TARIC · ITA · Annex 2-A, Appendix 2-A-1 · VUCE · official agreement finder (Argentina) · Implementing Regulation (EU) 2026/996, order number 09.4935 · European Commission allocation coefficients (DG AGRI) · Commission Implementing Regulation (EU) 2020/761, Article 10 · 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/04069092>

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