FOR THE EU IMPORTER

Guavas, mangoes and mangosteens

CN code 0804 50 00 · Export Argentina › European Union · The whole European Union

> **The product enters the European Union duty-free, with or without the agreement.**

1. Product and tariff code

Nomenclature	Code	Official description
NCM (Argentina)	0804.50.10	Guayabas
NCM (Argentina)	0804.50.20	Mangos
NCM (Argentina)	0804.50.30	Mangostanes
CN (European Union)	0804 50 00	Guavas, mangoes and mangosteens

2. Import duty in the EU

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

Base rate (annex)
0%
Appendix 2-A-1, line 0804 50 00 in CN 2013

MFN duty in force
0%
In force since 1 January 2026

Preferential duty today
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 8 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

This line **is not on the veterinary border control list** of Regulation 2021/632. It is in Annex XI of the plant health regulation, with «ex», so **it may require a phytosanitary certificate, depending on the goods**. This product class has 11 **protected European names**, names that cannot be used in the European Union. The Commission's portal (Access2Markets) assigns 7 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 · plant	A phytosanitary certificate may be needed, depending on the goods. Annex XI, Part A, covers this position («Actinidia Lindl… 2 requirements of this kind, each in full on the online sheet.	Amber · may apply, depending on the goods
SPS · what it declares	What the certificate must declare. For «Frutos de Citrus L., Fortunella Swingle, Poncirus Raf., y sus híbridos, Mangifera L. (5) y Prunus L.», Annex VII…	Amber · must be met before applying for the certificate
SPS · plant	The product is in Annex XI, but that row is for other countries.	Green · that row does not cover Argentina
Name · EU GI	11 protected European names in this product class. This position falls in the class Hortalizas, frutas u otros frutos y sus preparaciones, which the annex…	Amber · there are names that cannot be used
Name · Mercosur GI	9 Mercosur names are protected in the European Union.	Green · a protection in the exporter's favour

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

Other EU product requirements listed by Access2Markets. Control of contaminants in foodstuffs · Health control of Genetically Modified (GM) food and novel food · Health control of foodstuffs of non-animal origin · Control of pesticide residues in plant and animal products intended for human consumption · Plant health control · 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.

0804 50 00 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) 2019/2072 · plant health · Implementing Regulation (EU) 2021/632 · veterinary border controls · 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/08045000

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.