

FOR THE EU IMPORTER

Citrus fruit › Lemons (Citrus limon, Citrus limonum)

CN code 0805 50 10 · Export Argentina › European Union · The whole European Union

The duty on this line depends on the entry price of the goods and on the time of year, and with the agreement the duty today is Annex 2 duty reduced by 1/8, ad valorem and specific. The scale is in block 2.

1. Product and tariff code

| Nomenclature        | Code       | Official description                                                                                                                    |
|---------------------|------------|-----------------------------------------------------------------------------------------------------------------------------------------|
| NCM (Argentina)     | 0805.50.00 | Limones (Citrus limon, Citrus limonum) y limas (Citrus aurantifolia, Citrus latifolia)                                                  |
| CN (European Union) | 0805 50 10 | Lemons ( Citrus limon , Citrus limonum ) and limes ( Citrus aurantifolia , Citrus latifolia ): lemons ( Citrus limon , Citrus limonum ) |

2. Import duty in the EU

The agreement sets no amount for this line and refers to Annex 2 to Implementing Regulation (EU) No 927/2012, the entry price regime, where the duty depends on the period of the year and on the price at which the goods enter. With the agreement, the duty today is **Annex 2 duty reduced by 1/8, ad valorem and specific**. Without the agreement it would be **6.4% at an entry price of €55.8 per 100 kg or more; below that, 6.4% + from 1.1 to 25.6 €/100 kg/net** (period 16 August to 31 October). The scale for the whole year is below. It reaches zero **on 1 January 2033**.

|                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                    |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Base rate (annex)<br><b>6.4% + up to 25.6 €/100 kg/net, depending on the period and the entry price</b><br>Appendix 2-A-1, line 0805 50 10 in CN 2013, referring to Annex 2 to Implementing Regulation (EU) No 927/2012 · 6 periods in the year<br><br>Staging category<br><b>7</b> | MFN duty in force<br><b>6.4% at an entry price of €55.8 per 100 kg or more; below that, 6.4% + from 1.1 to 25.6 €/100 kg/net</b><br>Annex 2 of CN 2026 · the period in force today is 16 August to 31 October · the rest of the year, in the scale below<br><br>Reaches zero<br><b>1 January 2033</b> | Preferential duty today<br><b>Annex 2 duty reduced by 1/8, ad valorem and specific</b><br>In category 7 the cut applies to the whole duty · year 0 of the schedule |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**This line has no fixed duty.** The duty depends on the price at which the goods enter. Above a threshold only the percentage is paid, and below it an amount per 100 kg is added that grows as the price falls. The thresholds change by period of the year, because they protect the European harvest while it lasts. Today, **30 October 2026**, the period in force is **16 August to 31 October**.

Scale of the period in force today. The other periods of the year have other thresholds and are on the online sheet.  
16 August to 31 October

| Entry price per 100 kg net         | Duty                    |
|------------------------------------|-------------------------|
| €55.8 or more                      | 6.4                     |
| €54.7 or more, but less than €55.8 | 6.4 + 1.1 €/100 kg/net  |
| €53.6 or more, but less than €54.7 | 6.4 + 2.2 €/100 kg/net  |
| €52.5 or more, but less than €53.6 | 6.4 + 3.3 €/100 kg/net  |
| €51.3 or more, but less than €52.5 | 6.4 + 4.5 €/100 kg/net  |
| Less than €51.3                    | 6.4 + 25.6 €/100 kg/net |

FROM TODAY UNTIL THE LAST STAGE

| From              | Stage                  | Ad valorem        | Specific (€)      | Applies             |
|-------------------|------------------------|-------------------|-------------------|---------------------|
| <b>1 May 2026</b> | <b>1 of 8 (year 0)</b> | <b>Cut by 1/8</b> | <b>Cut by 1/8</b> | <b>Preferential</b> |
| 1 January 2027    | 2 of 8                 | Cut by 1/4        | Cut by 1/4        | Preferential        |
| 1 January 2028    | 3 of 8                 | Cut by 3/8        | Cut by 3/8        | Preferential        |
| 1 January 2029    | 4 of 8                 | Cut by 1/2        | Cut by 1/2        | Preferential        |
| 1 January 2030    | 5 of 8                 | Cut by 5/8        | Cut by 5/8        | Preferential        |
| 1 January 2031    | 6 of 8                 | Cut by 3/4        | Cut by 3/4        | Preferential        |
| 1 January 2032    | 7 of 8                 | Cut by 7/8        | Cut by 7/8        | Preferential        |

|                |        |    |    |           |
|----------------|--------|----|----|-----------|
| 1 January 2033 | 8 of 8 | 0% | 0% | Duty-free |
|----------------|--------|----|----|-----------|

**How it is calculated.** Category 7 cuts the whole annex duty, percentage and specific amount, in equal annual stages. The entry price scale is shown above.

**No calculator.** The duty depends on the entry price of each consignment, and the scale above shows what is paid on each rung.

### 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**. 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 11 **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 · plant            | A phytosanitary certificate may be needed, depending on the goods. Annex XI, Part A, covers this position («Citrus L., Fortunella Swingle, Poncirus Raf...                                   | 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», Annex VII... 6 requirements of this kind, each in full on the online sheet. | Amber · must be met before applying for the certificate |
| Labelling              | Each package shows packer, variety, country of origin, class and size. The marketing standard for citrus fruit requires each package to show, grouped on one...                              | Amber · conditions to meet                              |
| 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 · Marketing standards for fresh fruit and vegetables · 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 30 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.

0805 50 10 in TARIC · Official description in TARIC · ITA · Annex 2-A, Appendix 2-A-1 · Implementing Regulation (EU) No 927/2012, Annex 2 (entry prices) · Combined Nomenclature 2026, Annex 2 (entry prices) · 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/08055010>

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