

FOR THE EU IMPORTER

Fruit › Of an actual alcoholic strength by mass not exceeding 11,85 % mas

CN code 2008 40 21 · Export Argentina › European Union · The whole European Union

With the agreement, the duty today is 21.8% instead of 24%, and it reaches zero on 1 January 2036.

1. Product and tariff code

Nomenclature	Code	Official description
NCM (Argentina)	2008.40.10	En agua edulcorada, incluido el jarabe
NCM (Argentina)	2008.40.90	Las demás
CN (European Union)	2008 40 21	Pears: containing added spirit: in immediate packings of a net content exceeding 1 kg: other: of an actual alcoholic strength by mass not exceeding 11,85 % mas

2. Import duty in the EU

The preferential duty today is **21.8%**. The MFN duty, without the agreement, is 24%. It reaches zero on **1 January 2036**.

Base rate (annex) 24% Appendix 2-A-1, line 2008 40 21 in CN 2013	MFN duty in force 24% In force since 1 January 2026	Preferential duty today 21.8% Category 10 · year 0 of the schedule
Staging category 10	Reaches zero 1 January 2036	

Next step down. On 1 January 2027 the duty goes down from 21.8% to **19.6%** (stage 2 of 11). It reaches zero on 1 January 2036.

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 11 (year 0)	21.8%	Sin dato	Preferential
1 January 2027	2 of 11	19.6%	Sin dato	Preferential
1 January 2028	3 of 11	17.4%	Sin dato	Preferential
1 January 2029	4 of 11	15.2%	Sin dato	Preferential
1 January 2030	5 of 11	13%	Sin dato	Preferential
1 January 2031	6 of 11	10.9%	Sin dato	Preferential
1 January 2032	7 of 11	8.7%	Sin dato	Preferential
1 January 2033	8 of 11	6.5%	Sin dato	Preferential
1 January 2034	9 of 11	4.3%	Sin dato	Preferential
1 January 2035	10 of 11	2.1%	Sin dato	Preferential
1 January 2036	11 of 11	0%	Sin dato	Duty-free

How it is calculated. Category 10 eliminates the duty in 11 equal stages: the first on 1 May 2026 and the others each 1 January. This is stage 1 of 11, so 90.9% of the base rate is paid. It reaches zero on 1 January 2036.

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. «CTH, provided that: apples, lemons, limes, oranges, peaches and pears are wholly obtained; and the total weight of non-originating materials of headings 17.01 and 17.02 used does not exceed 40 % of the weight of the product.»

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. Nor is it in Annex XI of the plant health regulation, which requires the certificate for plant products. This product class has 11 **protected European names**, names that cannot be used in the European Union. The Commission's portal (Access2Markets) assigns 5 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
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 · 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 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.

2008 40 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 · 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/20084021>

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 1 November 2026. Duties change every 1 January and quota balances change daily, so the online sheet should be checked before relying on it.