FOR THE EU IMPORTER

Isotopes other than those of heading 2844 › Boron enriched in boron-10 and its compounds

CN code 2845 20 00 · Export Argentina › European Union · The whole European Union

> **With the agreement, the duty today is 0% instead of 0%, and it reaches zero on 1 January 2030.**

1. Product and tariff code

Nomenclature	Code	Official description
NCM (Argentina)	2845.20.00	Boro enriquecido en boro-10 y sus compuestos
CN (European Union)	2845 20 00	Boron enriched in boron-10 and its compounds

2. Import duty in the EU

The preferential duty today is **0%**. The MFN duty, without the agreement, is 0%. It reaches zero **on 1 January 2030**.

Base rate (annex)
5.5%
Appendix 2-A-1, line 2845 90 90 in CN 2013

MFN duty in force
0%
The CN 2026 says 5.5%. The EU charges 0% today on every origin under a lower autonomous duty or a rule later than the CN, since 1 January 2022

Preferential duty today
0%
Category 4 · year 0 of the schedule

Staging category
4

Reaches zero
1 January 2030

FROM TODAY UNTIL THE LAST STAGE

From	Stage	Ad valorem	Specific (€)	Applies
1 May 2026	**1 of 5 (year 0)**	**0%**	**Sin dato**	**Preferential**
1 January 2027	2 of 5	0%	Sin dato	Preferential
1 January 2028	3 of 5	0%	Sin dato	Preferential
1 January 2029	4 of 5	0%	Sin dato	Preferential
1 January 2030	5 of 5	0%	Sin dato	Duty-free

How it is calculated. Category 4 eliminates the duty in 5 equal stages: the first on 1 May 2026 and the others each 1 January. This is stage 1 of 5, so 80% of the base rate is paid. It reaches zero on 1 January 2030. The MFN duty in force is lower than the base rate of the annex, so the reduction is calculated on the MFN duty and not on the annex rate. That is what Article 2.4(7) provides, and it gives a lower duty than simply taking the lower of the two.

MFN rule. Article 2.4(7) provides that when the MFN duty falls below the base rate of the annex, the agreement's reduction applies to the MFN duty. That is the case for this line.

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. «CTSH; A chemical reaction is undergone; or MaxNOM 50 % (EXW).»

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. The Commission's portal (Access2Markets) assigns 3 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.

Other EU product requirements listed by Access2Markets. Import requirements for medicinal active substances · Radioactive products · Waste control.

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.

2845 20 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) 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/28452000

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