

10.4 Tariffs and quota

You can download information on requirements on tariffs and quota in specific EU markets from the CBI website. Go to <http://www.cbi.nl/marketinfo> and select your market sector and the EU country of your interest for an overview of documents on the country of your interest.

General

For many types of fresh fruit and vegetables that enter the EU market, import duties have to be paid. In general an ad-valorem duty rate applies, which is paid over the customs value of the imports. In addition, the EU uses tariff quota and entry prices for several products. A tariff quota is an amount for which a low duty rate applies. A higher duty rate has to be paid for all imports above this limit. The entry price is defined by the EU on a daily basis. All imports that have a price lower than this entry price need to pay an additional duty on top of the duty rate. The higher the difference between customs value and entry price, the higher the additional duty.

Generalised System of Preferences

The EU developed a Generalised System of Preferences (GSP) to promote the sustainable development of and trade with developing countries. Products originating from these countries benefit from preferential duty rates, which are substantially lower than the normal rates. The GSP system identifies three groups; GSPA (special arrangement for least developed countries), GSPE (special incentive arrangement for sustainable development and good governance) and GSPL (general arrangement). The preferential duty rates can only be obtained when the necessary documentation can be handed over by the exporter: Certificate of Origin Form A and, in some cases, an Invoice Declaration. There is also a preferential duty regime for exporters from ACP-countries. Developing countries that do not fall in the GSP may be part of ACP and therefore have duty rate preferences. More information on the GSP system can be found at the EU Export Helpdesk for Developing Countries <http://export-help.cec.eu.int/>. The duty tariffs and quota for all fresh fruit and vegetables in this survey are listed in Appendix 1.

Bananas

The imports of bananas into the EU are regulated by tariffs and quota. This legislation was changed significantly on January 1, 2006. The multiple quota and tariff structure was replaced by a single tariff (€176 per tonne) without quota restrictions. For bananas from ACP-countries a zero-duty applies to the first 775.000 tonnes net weight annually. The quatum is distributed to ACP-countries on a 'first come, first serve' basis.