

Summary of Applied Tariffs and Other Trade Measures Applicable to US Almonds

Country/Date of Tariff	080211 Almonds In Shell Applied to U.S. exports	080211 Almonds In Shell MFN	080212 Almonds Shelled Applied to U.S. exports	080212 Almonds Shelled MFN	200819 Almonds Prepared / Preserved Applied to U.S. exports	200819 Almonds Prepared / Preserved MFN	Other Duties and Fees, Permits	Basis upon which Duty and VAT is Applied
Algeria 5/8/12	30%	30%	30%	30%	30%	30%	VAT 17%; PRCPT tax 4%; Phytosanitary Certificate (PC) ¹ ; Automated system clearance fee 500 DZD; Customs formality tax 500 DZD per manifest	CIF
Angola 11/5/13	10%	10%	10%	10%	15%	15%	Consumption tax 10%; pre-shipment inspection (PSI) for processed; Brokerage fees 4%; general customs fees 2.5%; Stamp duties 0.5%	CIF
Argentina 5/15/14	10%	10%	10%	10%	14%	14%	VAT in shell 10.5%; VAT shelled and processed 21%; Statistical tax 0.5% (processed); customs fee 0.5%; PC	CIF
Australia (FTA) 1/1/13	0%	5%	0%	5%	0%	5%	GST 10%; customs charges; PC (pre-shipment treatment)	CIF
Austria-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%) ²	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 3.5% (in-quota 2%)	Bitter = 0 Other = 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 10%; EU PC; export certificate; certificate of quality and conditions	CIF
Bahrain (FTA) 1/1/13	0%	5%	0%	5%	0%	5%	Country of origin certificate; PC;	CIF

¹ PC: Phytosanitary Certificate from APHIS, according to import permit outlines. Import permits are usually issued by the country's Ministry of Agriculture or Health phytosanitary agency.

² TRQ: European Union (EU) annual tariff rate quota of 90,000 tons at 2% tariff CIF.

Summary of Applied Tariffs, Other Import Fees and Requirements and Value-Added Taxes Applicable to US Almonds

Country/Date of Tariff	080211 Almonds In Shell Applied to U.S. exports	080211 Almonds In Shell MFN	080212 Almonds Shelled Applied to U.S. exports	080212 Almonds Shelled MFN	200819 Almonds Prepared / Preserved Applied to U.S. exports	200819 Almonds Prepared / Preserved MFN	Other Duties and Fees, Permits	Basis upon which Duty and VAT is Applied
Bangladesh 2013	10%	10%	10%	10%	25%	25%	VAT exempt (fresh); VAT 15% (processed); Landing charges 1%; Advance income tax 5%; For processed additional Advance trade VAT 3%, Regulatory levy 5%	CIF
Belgium-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 6%; EU PC; export certificate; certificate of quality and conditions	CIF
Bosnia 1/14/13	0%	0%	5%	5%	5%	5%	VAT 17%; Customs fee 1%; PC; quality certificate	CIF
Brazil 5/30/14	10%	10%	10%	10%	14%	14%	VAT 17% average (varies by state); 9.25% PASEP/COFINS (social tax); sea freight 25%; air warehouse 1%; customs brokers contribution 2.2%; SISCOMEX clearance fee 40 BRL; PC, import license and port inspection required	CIF
Bulgaria-EU 6/14/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 20%; aflatoxin local sampling certificate; EU PC; export certificate; certificate of quality and conditions	CIF
Burma (Myanmar) 2013	15%	15%	15%	15%	15%	15%	25% commercial tax	
Canada (NAFTA) 6/13/14	0%	0%	0%	0%	0%	0%	GST 5% (goods and service tax); PC	FOB

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Country/Date of Tariff	080211 Almonds In Shell Applied to U.S. exports	080211 Almonds In Shell MFN	080212 Almonds Shelled Applied to U.S. exports	080212 Almonds Shelled MFN	200819 Almonds Prepared / Preserved Applied to U.S. exports	200819 Almonds Prepared / Preserved MFN	Other Duties and Fees, Permits	Basis upon which Duty and VAT is Applied
Chile (FTA) 4/25/14	0%	6%	0%	6%	0%	6%	VAT 19%; PC	CIF
China 2/12/14	24%	24%	10%	10%	2008.1920=13% 2008.1999= 10%	2008.19.20= 13% 2008.1999= 10%	VAT 13% (fresh); VAT 17% (processed); consumption tax 2-3%; heat treatment certificate; certificate of quality; certificate of origin; PC	CIF
Colombia (FTA) 4/25/14	0%	15%	0%	15%	0%	15%	VAT 16% ; PC; free sale certificate for registration (processed); Bulk shipments need INVIMA approval; customs fee 1.2%	CIF
Costa Rica (FTA) 6/9/14	0%	1%	0%	1%	2008.1910, almond paste = 0 %, 2008.1990 (other) 1.5%, eliminated in 2015	2008.1910, almond paste = 6 %, 2008.1990 = 15%	VAT = 13%; 7012 tax golfito law: 18%; PC	CIF
Croatia – EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 25%; PC (fresh)	
Cyprus-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 19% EU PC; export certificate; certificate of quality and conditions	CIF
Czech Republic-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 15%; EU PC; export certificate; certificate of quality and conditions	CIF
Denmark-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 25%; excise duty: 13.89 DKK/kg (in-shell), 27.62 DKK/kg (shelled), 33.06 DKK/kg (processed); EU PC; export certificate; certificate of quality and conditions	CIF

Summary of Applied Tariffs, Other Import Fees and Requirements and Value-Added Taxes Applicable to US Almonds

Country/Date of Tariff	080211 Almonds In Shell Applied to U.S. exports	080211 Almonds In Shell MFN	080212 Almonds Shelled Applied to U.S. exports	080212 Almonds Shelled MFN	200819 Almonds Prepared / Preserved Applied to U.S. exports	200819 Almonds Prepared / Preserved MFN	Other Duties and Fees, Permits	Basis upon which Duty and VAT is Applied
Dominican Republic (DR-CAFTA) 3/20/14	0	14%	0	14%	0	20%	VAT 18%; customs service fee 0.4%; non-objection certificate (Ministry of Agriculture); \$100/40-foot container or \$75/20-foot container	CIF
Ecuador 6/17/14	25%	25%	20%	20%	30%	30%	VAT 12%; FODINFA 0.5%; CORPEI 0.025% FOB (min. \$ 5); inspection fee max of \$180 or 0.7% FOB; customs control fee \$40; certificate of verification; PC	CIF
Egypt 2013	5%	5%	5%	5%	20%	20%	Sales tax 10%; certificate of origin; PC	CIF
El Salvador (DR-CAFTA) 5/5/14	0%	0%	0%	0%	0%	2008.1910=5% 2008.1990 = 15%	VAT 13%; certificate of free sale (packaged); PC; consular fee-bill of lading: \$1/\$500, max. \$30); consular fee-invoice authentication: \$2	CIF
Estonia-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 20%; customs fee 200 EEK; packaging excise duty 1.2 €/kg; PC; export certificate; certificate of quality and conditions	CIF
Finland-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 14% (fresh); VAT 24% (processed); EU PC; export certificate; certificate of quality and conditions	CIF

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France-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 10% (fresh), 5.56% (processed);edible oils tax 1.7 €/kg EU PC; export certificate; certificate of quality and conditions	CIF
Germany-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 7% EU PC; export certificate; certificate of quality and conditions	CIF
Greece-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 13% EU PC; export certificate; certificate of quality and conditions	CIF
Guatemala (DR-CAFTA) 3/27/13	0%	0%	0%	0%	2008.1990=0% 2008.1910 = 0%	2008.1990=15% 2008.1910 = 5%	VAT 12%; PC; free sale certificate; customs application form 100 Quetzal (or \$12.5 approx.)	CIF
Honduras (DR-CAFTA) 3/28/14	0%	0%	0%	0%	2008.1990=0% 2008.1910 = 0%	2008.1990=15% 2008.1910 = 5%	VAT 15%; customs service charge \$5	CIF
Hungary-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 27%; EU PC; export certificate; certificate of quality and conditions	CIF
India 3/3/14	35 Rs/kg	35 Rs/kg	65 Rs/kg	65 Rs/kg	30%	30%	Customs education Cess 3% (shelled and processed) special countervailing duty (SCVD)=4%, additional 6% CVD processed	CIF
Indonesia 2013	5%	5%	5%	5%	5%	5%	VAT 10%; PC; certificate of free trade	CIF
Ireland-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 0% (fresh); VAT 21.5% (processed); EU PC; export certificate; certificate of quality and conditions	CIF

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Israel 2/11/14	0802.1110=0% (intended for confection manufacture) 0802.11907=4.74 ILS/kg in-quota, Less of 102% or 9.03 ILS/kg over quota Quota 530t	0802.1110=0 for confection manufacture) 0802.11907 = Lesser of 102% or 9.03 ILS/kg	0802.1210=0% (intended for confection manufacture) 0802.12905=6.32 ILS/kg in-quota, Lesser of 102% or 16.06 ILS/kg over quota Quota 2700t	0802.12103=0% (intended for confection manufacture) 0802.1290= Lesser of 102% or 16.06 ILS/kg	2008.1932 = Lesser of 25.5% or 8.34 ILS/kg 2008.1991 = Lesser of 85% or 4.6 ILS/kg	30%	VAT 18%; certificate of origin	CIF
Italy-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 4%; VAT 10% (processed); EU PC; export certificate; certificate of quality and conditions	CIF
Jamaica 2013	40%	40%	40%	40%	20%	20%	VAT 22.5%; Customs user fee 2%	CIF
Japan (TPP Negotiations) 4/1/14	Bitter=0% Sweet=2.4%	Bitter=0% Sweet=2.4%	Bitter=0% Sweet=2.4%	Bitter=0% Sweet=2.4%	2008.19222 (roasted) =5% 2008.19192 (roasted w/added sugar = 11%	2008.19222 (roasted) =5% 2008.19192 (roasted w/added sugar =11%	Consumption tax 8%; Clearance Taxes; Preshipment inspection fee 1%	CIF
Jordan (FTA) 2013	0%	20%	0%	20%	0%	20%	GST 16%; Customs declaration fee of 10 JOD per clearance; Bill of Lading fee 0.002% /shipment	CIF
Kenya 2013	10%	10%	25%	25%	25%	25%	VAT Exempt (fresh), 16% (processed); pre-shipment inspection fee 2.25%; railway development levy 1.5%; certificate of conformity (SGS); PC	CIF
Korea (FTA) 6/20/14	0%	8%	8%	8%	31.5%; reduced by 4.5% per year until elimination in 2019)	45%	VAT 10% (processed); PC (almonds must be dry); Korean FDA food import certificate	CIF

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Latvia-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	21% VAT; EU PC; export certificate; certificate of quality and conditions	CIF
Lithuania-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	21% VAT; EU PC; export certificate; certificate of quality and conditions	CIF
Luxembourg-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	3% VAT	CIF
Malaysia (TPP negotiations) 1/1/2013	0%	0%	0%	0%	0%	0%	VAT Sales Tax 5%; PC	CIF
Malta-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT exempt; EU PC; export certificate; certificate of quality and conditions	CIF
Mexico (NAFTA) 1/17/2014	0%	15%	0%	20%	0%	20%	VAT Exempt; Customs entry document, commercial invoice (Spanish); NAFTA certificate of origin; food label (Spanish); PC	CIF
Morocco (FTA) 9/20/13	20 %; will be reduced by 3.3%/yr and eliminated in 2020. (TRQ of 56.2 MT duty free)	50%	20 %; will be reduced by 3.3%/yr and eliminated in 2020 (TRQ of 56.2 MT duty free)	50%	5 %; will be reduced to zero in 2015	40%	VAT 20%; para-fiscal tax TPI 0.25%; sanitary inspection 0.005 MAD/kg; fumigation tax 10 MAD/cubic meter	CIF
Netherlands-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 6%; EU PC; export certificate; certificate of quality and conditions	CIF

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New Zealand (TPP Negotiations) 1/1/14	0%	0%	0%	0%	0%	0%	GST/VAT 15%; import entry transaction fee (IEFT) 22 NZD per clearance; Biosecurity Risk Screening Levy 13 NZD; PC	CIF
Nicaragua (CAFTA-DR) 2/23/14	0%	0%	0%	0%	0%	2008.1990=15% 2008.1910 = 5%	VAT 15%; certificate of origin; PC	CIF
Nigeria 7/1/13	20%	20%	20%	20%	20%	20%	VAT 5%, port surcharge 7% duty, customs inspection service 1% duty	CIF
Norway 1/7/2014	0%	0%	0%	0%	0.5 Kr/kg	0.5 Kr/kg	VAT 15% (fresh); VAT 25% (processed); document tax 2%; research duty 0.25% (processed); food excise tax 1.14%	CIF
Oman (FTA) 2013	0%	5%	0%	5%	0%	5%	No VAT; PC; country of origin certificate	CIF
Pakistan 2013	5%	5%	10%	10%	15%	15%	VAT 17%; certificate of origin; PC	CIF
Panama (FTA) 6/20/14	0%	10%	0%	2%	2008.1913 = 0% 2008.1921 = 0% 2008.1990 = 10.5%, reduced by 1.5%/yr and eliminated in 2021	2008.1913 = 0% 2008.1921 = 0% 2008.1990=15%	Customs fee max 100 PAB; PC; certificate of free sale (food); certificate of origin	CIF
Paraguay 11/12/13	10%	10%	10%	10%	14%	14%	VAT 10% (shelled and processed); certificate of origin	CIF

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Peru (FTA) 2/14/14	0%	6%	0%	6%	0%	6%	VAT 16%; Customs clearance tax; insurance tax 2.5%; municipal tax 2%; Preshipment inspection 1% PC (free of Methyl Bromide fumigation and <i>Amyeloistransitella</i>); certificate of origin; certificate of free trade (processed)	CIF
Philippines 4/1/14	3%	3%	3%	3%	10%	10%	VAT 12%; documentary Stamp 256 PHP; import processing fee max 1,000 PHP; PC; certificate of origin	CIF
Poland-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 8%; EU PC; export certificate; certificate of quality and conditions	CIF
Portugal-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 13 %; EU PC; export certificate; certificate of quality and conditions	CIF
Romania-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 24%%; customs Commission 0.5%; EU PC; export certificate; certificate of quality and conditions	CIF
Russia 6/2/14	0%	0%	0%	0%	13.3%	13.3%	VAT 18%; customs Clearance max 100,000 rub; permission of VPSS (phyto authority); PC	CIF
Singapore (FTA) 2013	0%	0%	0%	0%	0%	0%	VAT 7%; subject to test of aflatoxin; no PC required	CIF

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Country/Date of Tariff	080211 Almonds In Shell Applied to U.S. exports	080211 Almonds In Shell MFN	080212 Almonds Shelled Applied to U.S. exports	080212 Almonds Shelled MFN	200819 Almonds Prepared / Preserved Applied to U.S. exports	200819 Almonds Prepared / Preserved MFN	Other Duties and Fees, Permits	Basis upon which Duty and VAT is Applied
Slovakia-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 20%; EU PC; export certificate; certificate of quality and conditions	CIF
Slovenia-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 22%; EU PC; export certificate; certificate of quality and conditions	CIF
South Africa 1/1/14	0%	0%	0%	0%	0%	0%	VAT=14%; inspection certificate; quality certificate (processed); certificate of product origin	FOB VAT = 11% of FOB + duty
Spain-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 4% (fresh); VAT 10% (processed); EU PC; export certificate; certificate of quality and conditions	CIF
Sri Lanka 1/20/14	30%	30%	30%	30%	30%	30%	VAT 12%; social responsibility levy 1.5%; port & airport tax 3%; bank debit fee 0.1%	CIF
Sweden-EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT 12%; sampling fee 2.7 SK/100 kg; EU PC; export certificate; certificate of quality and conditions	CIF
Switzerland 6/1/14	0	0	0	0	11 CHF/100kg	11 CHF/100kg	VAT 2.5%; PC	CIF
Syria 2009 No more recent information available	10% bags >25kg; other 30%	10% bags >25kg; other 30%	30%	30%	50%	50%	unified tax is a surcharge on all imported goods (from 6%-35%)	

Summary of Applied Tariffs, Other Import Fees and Requirements and Value-Added Taxes Applicable to US Almonds

Country/Date of Tariff	080211 Almonds In Shell Applied to U.S. exports	080211 Almonds In Shell MFN	080212 Almonds Shelled Applied to U.S. exports	080212 Almonds Shelled MFN	200819 Almonds Prepared / Preserved Applied to U.S. exports	200819 Almonds Prepared / Preserved MFN	Other Duties and Fees, Permits	Basis upon which Duty and VAT is Applied
Taiwan 6/17/14	5%	5%	2.5%	2.5%	7.5%	7.5%	VAT 5%; trade promotion fee 0.04%; certificate of origin; PC	CIF
Thailand 3/1/13	Larger of 10% or 8.5 THB/kg	Larger of 10% or 8.5 THB/kg	Larger of 10% or 8.5 THB/kg	Larger of 10% or 8.5 THB/kg	Larger of 30% or 25.00 THB/kg	Larger of 30% or 25.00 THB/kg	VAT 7%; import entry submission 200 THB per entry; import entry EDI 70 THB per entry; certificate of origin; PC	CIF
Tunisia 2012	36%	36%	36%	36%	36%	36%	VAT 18%; Customs Formality Tax 3%; import license; PC	CIF
Turkey 11/12/14	43.2%	43.2%	43.2%	43.2%	58.5%	58.5%	VAT 8% certificate of origin; PC	CIF
UK –EU 6/1/14	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other = 5.6% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	Bitter = 0 Other= 3.5% (in-quota 2%)	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	2008.1913=9% 2008.1919=11.2% 2008.1993=10.2%	VAT exempt. (fresh); VAT 20% (processed)	CIF
Ukraine 2/16/14	Primary Package >1kg = 0% Primary Package <1kg = 5%	Primary Package >1kg = 0% Primary Package <1kg = 5%	Primary Package >1kg = 0% Primary Package <1kg = 5%	Primary Package >1kg = 0% Primary Package <1kg = 5%	Primary Package >1kg = 0% Primary Package <1kg = 10%	Primary Package >1kg = 0% Primary Package <1kg = 10%	VAT 17%; certificate of origin; PC; quality certificate	CIF
United Arab Emirates 2013	5%	5%	5%	5%	5%	5%	Customs fee 30 AED/bill of lading; import license fee from Ministry of Environment and Port fees; country of origin certificate; PC	
Uruguay 6/16/14	10%	10%	10%	10%	14%	14%	VAT 22%; IMEBA Horticulture fee 0.1% (fresh); consular tax 2%	CIF
Venezuela 5/20/2014	10%	10%	10%	10%	14%	14%	VAT 12%; Clearance Tax 1%; PC	CIF

Summary of Applied Tariffs, Other Import Fees and Requirements and Value-Added Taxes Applicable to US Almonds

Country/Date of Tariff	080211 Almonds In Shell Applied to U.S. exports	080211 Almonds In Shell MFN	080212 Almonds Shelled Applied to U.S. exports	080212 Almonds Shelled MFN	200819 Almonds Prepared / Preserved Applied to U.S. exports	200819 Almonds Prepared / Preserved MFN	Other Duties and Fees, Permits	Basis upon which Duty and VAT is Applied
Vietnam (TPP Negotiations) 1/19/14	15%	15%	10%	10%	18%	18%	VAT= 5% (fresh); VAT 10% (processed); PC; import license; customs clearance fee 20 VND; certificate of GMP or HACCP (processed); certificate of analysis	CIF
Yemen 2014	25%	25%	25%	25%	10%	10%	VAT 25%;; certificate of origin; PC; free sale certificate (food)	

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Primary tariff references:

- WTO Tariff Download Facility: <http://tariffdata.wto.org/ReportersAndProducts.aspx>
- Customs Info Inc.: <http://export.customsinfo.com/Default.aspx> (free registration required)
- Individual Country Schedules: http://www.export.gov/logistics/country_tariff_info.asp#P714_31375; direct internet access to country schedules where available
- Current US FTA Tariffs: <http://export.gov/fta/ftatarifftool/TariffSearch.aspx>

Tariff dates: Date format MM/DD/YY – Customs Info Inc; All others WTO or country schedules

Other duties, fees and permits: Customs Info Inc. ABC staff reports