



Summary of Applied Tariffs and Other Trade Measures Applicable to U.S. Almonds
April 11, 2021

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees incl. VAT & other taxes	Basis on which duty & VAT is applied CIF/FOB/other	Export Documentation*
		For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate			
<i>Listed alphabetically</i>	Yes/No													<i>Phytosanitary certificates, import permits, other</i>
Algeria	No	60%	60%	60%	60%	100%	100%	100%	100%	30%	30%	19% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate
Angola	No	50%	50%	50%	50%	50%	50%	50%	50%	10%	10%	14% VAT; 2% Customs fee; 1% Stamp tax; 0.4% Community Integration Contribution (ECCAS) (CCI); 0.1% Statistical fee	VAT: duty paid value Other taxes: CIF	Phytosanitary certificate; Import license; Loading certificate (aka ARC/Waiver/CNCA certificate)
Argentina	No	10%	10%	10%	10%	14%	14%	14%	14%	10%	10%	21% VAT; 20% Advanced VAT; 6% Anticipated Profits Tax (APT); 2.5% Gross revenues tax; 3% Import Statistics Fee (ISF); 10 USD/imp/trans Customs Computer System (CCS) usage fee	Customs value: CIF VAT: duty paid value Adv. VAT: duty paid value APT: duty paid value Gross revenues: duty paid value ISF: CIF CCS: per import transaction	Phytosanitary certificate; Import permit
Australia	Yes: bilateral FTA	0%	5%	0%	5%	0%	5%	0%	5%	0%	0%	152 AUD/each Customs fee; 10% GST for roasted/salted nuts, otherwise exempt	Customs value: FOB GST: CIF	Phytosanitary certificate (cold treatment or fumigation required pre-shipment, in transit, or on arrival for raw almonds)
Austria (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	10% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Bahrain	Yes: bilateral FTA	0%	5%	0%	5%	0%	5%	0%	5%	0%	5%	5% VAT	Customs value: CIF VAT: CIF	Phytosanitary certificate
Bangladesh	No	25%	25%	25%	25%	25%	25%	25%	25%	25%	25%	5% Advance Income Tax (AIT); 5% Advance Trade VAT (ATV); 3% Regulatory Duty (RD); 15% Value Added Tax (VAT); 20% Supplementary Duty (SD)	Customs value: CIF AIT: CIF ATV: duty paid value RD: CIF VAT: CIF SD: aggregate duty	Phytosanitary certificate; Import permit

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
<i>Listed alphabetically</i>	Yes/No	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>incl. VAT & other taxes</i>	<i>CIF/FOB/other</i>	<i>Phytosanitary certificates, import permits, other</i>
Belgium (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	6% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Bosnia and Herzegovina	No	0%	0%	5%	5%	5%	5%	10% + 1 BAM/kg	10% + 1 BAM/kg	5%	5%	1% Customs; 17% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate
Brazil	No	10%	10%	10%	10%	14%	14%	14%	14%	10%	10%	18% Merchandise Circulation Tax (ICMS); 214.5 BRL/item (~US\$56) International Trade System Usage Fee (SISCOMEX); 11.75% PIS_Pasep_Cofins	Customs value: CIF ICMS: duty paid value SISCOMEX: flat fee per item PIS_Pasep_Cofins: CIF	Phytosanitary certificate; Import license
Bulgaria (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	20% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Burma (Myanmar)	No	15%	15%	15%	15%	15%	15%	15%	15%	5%	5%	5% Commercial tax (CT); 0.5% Landing charge	Customs value: CIF CT: CIF Landing charge: CIF	Phytosanitary certificate; Certificate of country of origin; GMP certificate/Free sale certificate (for processed foods)
Canada	Yes: USMCA (NAFTA)	0%	0%	0%	0%	0%	0%	0%	8.5%	0%	0%	5% Goods and Services Tax (GST); OR 13%-15% Harmonized Sales Tax (HST); OR 5% GST + Provincial Sales Tax (PST)**	Customs value: FOB GST: duty paid value	Phytosanitary certificate
Chile	Yes: bilateral FTA	0%	6%	0%	6%	0%	6%	0%	6%	0%	6%	19% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate (with fumigation at origin or in transit - see note)
China	No	55%	10%	55%	10%	15% or 30%	5%	30%	5%	45%	20%	9% or 13% VAT	Customs value: CIF VAT: duty paid value	Quarantine Inspection Permit (QIP); Phytosanitary certificate; Certificate of origin
Colombia	Yes: bilateral FTA	0%	15%	0%	15%	0%	15%	0%	15%	0%	10%	19% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Import permit
Costa Rica	Yes: DR-CAFTA	0%	0%	0%	0%	0%	14%	0%	5% or 14%	0%	0%	13% General Sales Tax (IVA); 1% Surcharge Tax (Ley 6946)	Customs value: CIF IVA: duty paid value; Ley 6946: CIF	Customs Clearance Authorization Form (FAD); Phytosanitary certificate; Import permit

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
		For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate			
<i>Listed alphabetically</i>	Yes/No													
Croatia (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	13% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Cyprus (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	5% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Czech Republic (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	15% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Denmark (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	25% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Dominican Republic	Yes: DR-CAFTA	0%	14%	0%	14%	0%	20%	0%	20%	0%	8%	18% Industrialized Goods and Services Tax (ITBIS); 0.4% Customs Service Fee	Customs value: CIF ITBIS: duty paid value; Customs Service Fee: CIF	Phytosanitary certificate; Import permit
Ecuador	No	25%	25%	65%	65%	75%	75%	75%	75%	20%	20%	180 USD/unit Customs Inspection Fee; 0.05% Customs Modernization Fee; 5 USD/unit CORPEI fee; 40 USD/unit Customs Control fee; 0.5% Children's Development Fund (FDI); 12% VAT 9% Surcharge (applies to 2007.99.92 only)	Customs value: CIF C. Inspection Fee: From USD 180 to USD 375 C. Modernization Fee: CIF CORPEI Fee: 0.025% of f.o.b. value for imports exceeding USD 20,000 f.o.b. C. Control Fee: Applies to shipments under customs control exiting special processing regimes. FDI: duty paid value VAT: duty paid value Surcharge: CIF	Phytosanitary certificate; Import Customs Declaration (DAI); Exporter registration; Prior import authorization; Pre-export inspection (see note)
Egypt	No	20%	20%	20%	20%	60%	60%	20%	20%	5%	5%	14% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Import permit

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
		For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate			
<i>Listed alphabetically</i>	Yes/No													<i>Phytosanitary certificates, import permits, other</i>
El Salvador	Yes: DR-CAFTA	0%	0%	0%	0%	0%	15%	0%	5% or 15%	0%	0%	13% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Import permit; Certificate of free sale (packaged)
Estonia (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	20% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Finland (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	13% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
France (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	5.5% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Germany (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	7% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Greece (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	13% VAT	Customs value: CIF VAT: CIF	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Guatemala	Yes: DR-CAFTA	0%	0%	0%	0%	0%	15%	0%	5% or 15%	0%	0%	12% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Certificate of free sale or FDA export certificate (processed); Import license - \$31 (240 quetzales)
Honduras	Yes: DR-CAFTA	0%	0%	0%	0%	0%	15%	0%	5% or 15%	0%	0%	15% Sales Tax	Customs value: CIF Sales Tax: CIF	Phytosanitary certificate; Certificate of origin; Certificate of free sale (processed); Product specification report (processed)

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
<i>Listed alphabetically</i>	Yes/No	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>For U.S. exports</i>	<i>MFN rate</i>	<i>incl. VAT & other taxes</i>	<i>CIF/FOB/other</i>	<i>Phytosanitary certificates, import permits, other</i>
Hungary (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% (2% within 85,958 MT quota)	Bitter: 0% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	27% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
India	No	42 Rs/kg	35 Rs/kg	120 Rs/kg	100 Rs/kg	30%	30%	30%	30%	30%	30%	5-12% Goods and Services Tax (GST) 0-10% Social Welfare Surcharge (SWS)	Customs value: CIF + 1% GST: duty paid value SWS: aggregate duty	Phytosanitary certificate; Certificate of origin (processed)
Indonesia	No	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	10% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Aflatoxin analysis result; Product registration with BPOM (processed); Certificate of free sale (processed)
Ireland (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% (2% within 85,958 MT quota)	Bitter: 0% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	0% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Israel	Yes: bilateral FTA	For confectionery use: 0% Other: 7.31 ILS/kg (1.35 USD/kg within quota of 530 MT)	For confectionery use: 0% Other: 8.12 ILS/kg (Free within quota of 150,000 kg)	For confectionery use: 0% Other: 12.98 ILS/kg (1.80 USD/kg within 2,650 MT quota)	For confectionery use: 0% Other: 14.42 ILS/kg (Free within quota of 1,700,000 kg)	For confectionery use: 0% Other roasted almonds: 25.5% Other almonds: 25.5% (Free within 78 MT quota)	For confectionery use: 0% Other: 30%	0%*	12%	0%	0%	17% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Invoice declaration
Italy (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% (2% within 85,958 MT quota)	Bitter: 0% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	4% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
		For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate			
<i>Listed alphabetically</i>	Yes/No													
Jamaica	No	40%	40%	40%	40%	20%	20%	20%	20%	5%	5%	20,000 JMD/entry Customs Administration Fee (CAF - AEO Entry) 2,500 JMD/entry Customs Administration Fee (CAF - C78X Entry) 0.5% Environmental Levy (Enviro) 15% General Consumption Tax (GCT) 0.3% Standard Compliance Fee (SCF)	Customs value: CIF CAF - AEO Entry: each commercial entry CAF - C78X Entry: per import declaration Enviro: CIF GCT: duty paid value SCF: CIF	FDA certificate of free sale
Japan	Yes: bilateral FTA	0%: Bitter 0%: Sweet	0%: Bitter 2.4%: Sweet	0%: Bitter 0%: Sweet	0%: Bitter 2.4%: Sweet	0%	5%	34% w/ added sugar; 15.9% other	34% w/ added sugar; 21.3% other	5%	15%	8% Consumption Tax	Customs value: CIF Consumption: duty paid value	
Jordan	Yes: bilateral FTA	0%	20%	0%	20%	0%	20%	0%	20%	0%	0% imported by factories as industrial inputs; 30% other	16% or 4% (fresh) - General Sales Tax (GST) 1 JOD/article Customs Declaration Processing Fee (CDPF)	Customs value: CIF GST: CIF CDPF: per article	FDA certificate of free sale; Certificate of origin
Kenya	No	10%	10%	25%	25%	25%	25%	25%	25%	25%	25%	1.5% EAC Infrastructure Levy (EAC Levy) 3.5% Import Declaration Fee (IDF) 2% Railway Levy 16% or VAT (shelled & in-shell almonds are exempt from VAT)	Customs value: CIF EAC Levy: CIF IDF: CIF Railway Levy: CIF VAT: duty paid value + excise & levy	Phytosanitary certificate; Import permit; Certificate of conformity
Korea	Yes: bilateral FTA	0%	8%	0%	8%	0%	45%	0%	30%	0%	8%	10% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate
Latvia (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	21% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Lithuania (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	21% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate

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		For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate			
<i>Listed alphabetically</i>	Yes/No													<i>Phytosanitary certificates, import permits, other</i>
Luxembourg (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	3% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Malaysia	No	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	5% Sales and Service Tax (SST)	Customs value: CIF SST: duty paid value plus all other taxes	Phytosanitary certificate
Malta (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	0% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Mexico	Yes: USMCA (formerly NAFTA)	0%	15%	0%	20%	0%	20%	0%	20%	0%	10%	Exempt - VAT Exempt - Customs Processing Fee (CPF)	Customs value: CIF VAT: duty paid value (standard rate: 16%; foodstuffs are exempt) CPF: CIF (0.8% standard rate; U.S. products are exempt)	Phytosanitary certificate; Import permit; Certificate of origin
Morocco	Yes: bilateral FTA	Bitter: 0% Sweet: 0%	40%	Bitter: 0% Sweet: 0%	40%	0%	40%	0%	40%	0%	10%	20% VAT 0.25% Parafiscal Tax <i>In-shell, shelled almonds also subject to:</i> 10 MAD/m3: Fumigation Tax (FT) 0.005 MAD/kg Vegetable Products Sanitary Inspection Tax (VPSIT)	Customs value: CIF VAT: duty paid value Parafiscal: CIF FT: per fumigation VPSIT: per kg	
Netherlands (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	9% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
New Zealand	No	0%	0%	0%	0%	0%	0%	5%	5%	0%	0%	15% Good and Services Tax (GST) 55.71 NZD/each entry - Import Entry Transaction Fee (IETF)	Customs value: FOB GST: duty paid value IETF: per commercial import	

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
		For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate			
<i>Listed alphabetically</i>	Yes/No													<i>Phytosanitary certificates, import permits, other</i>
Nicaragua	Yes: DR-CAFTA	0%	0%	0%	0%	0%	15%	0%	5% or 15%	0%	0%	US\$20-\$50 Consular Fee; 15% Value Added Tax (IVA); US\$1/t Import Service Charge	Customs value: CIF Consular Fee: ranges from \$20-50 depending on value of shipment IVA: duty paid value Import Svc. Charge: \$1/t or fraction thereof	Phytosanitary certificate; Import permit; Certificate of origin
Nigeria	No	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	7% Port Development Surcharge (PDS) 7.5% VAT (shelled/in-shell exempt) 1% Comprehensive Import Supervision Scheme (CISS) 0.5% ECOWAS Levy (ETLS) 5 NGN/kg Charter Fee	Customs value: CIF PDS: aggregate duty VAT: duty paid value CISS: FOB (paid by importer) ETLS: CIF Charter Fee: applied only to air shipments. Minimum 750 NGN per air way bill.	
Norway	No	0%	0%	0%	0%	0%	0%	8.34 NOK/kg	8.34 NOK/kg	For feed: 2 NOK/kg; Other: 0%	For feed: 2 NOK/kg; Other: 0%	15% VAT	Customs value: CIF VAT: duty paid value	
Oman	Yes: bilateral FTA	0%	5%	0%	5%	0%	5%	0%	5%	0%	5%		Customs value: CIF	Phytosanitary certificate
Pakistan	No	16%	16%	20%	20%	16%	16%	20%	20%	16%	16%	17% Sales Tax 15% - 45% Regulatory Duty 9% Advance Income Withholding Tax (AIWHT) 4% Additional Customs Duty (ACD)	Customs value: CIF Sales Tax: duty paid value Reg. Duty: CIF AIWHT: CIF ACD: CIF	Phytosanitary certificate; Import permit
Panama	Yes: bilateral FTA	0%	0%	0%	0%	0-3% (see note)	0-15% (see note)	0-3% (see note)	0-15% (see note)	0%	0%		Customs value: CIF	Phytosanitary certificate; Certificate of free sale (processed); Certificate of origin/manufacturer's declaration
Paraguay	No	10%	10%	10%	10%	10%	10%	14%	14%	10%	10%	10% VAT 1% Air Service Cargo Fee (AIR) 0.5% Administrative Fee (ADMIN) ~ 2,800,000 PYG+0.3% customs value: Customs Broker Charges (BROKER) USD 15 to USD 30: Consular Charges (CONSUL)	Customs value: CIF VAT: duty paid value AIR: CIF ADMIN: CIF BROKER: fee ranges by value of shipment; see note CONSUL: per entry	Phytosanitary certificate; Import permit
Peru	Yes: bilateral FTA	0%	6%	0%	6%	0%	6%	0%	6%	0%	0%	16% General Sales Tax (GST) 2% Municipal Promotion Tax (IPM)	Customs value: CIF GST: duty paid value IPM: duty paid value	Phytosanitary certificate; Import permit; Certificate of free sale
Philippines	No	3%	3%	3%	3%	10%	10%	15%	15%	7%	7%	12% VAT 250 to 1,000 PHP/each Import Fee	Customs value: CIF VAT: duty paid value Import Fee: varies based on value of shipment	Phytosanitary certificate; Import permit

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
		For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate			
<i>Listed alphabetically</i>	Yes/No													
Poland (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	5% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Portugal (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	23% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Romania (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	9% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Russia	No	0% Russia has banned the import of certain U.S. ag products, including raw almonds, through 2021.	0%	0% Russia has banned the import of certain U.S. ag products, including raw almonds, through 2021.	0%	10%	10%	0-12% (see note)	0-12% (see note)	10%	10%	20% VAT up to 30,000 RUR - Customs Procedure Fee	Customs value: CIF VAT: duty paid value Customs Procedure: based on customs value (see note)	Phytosanitary certificate Note: Russia has banned the import of certain U.S. ag products, including raw almonds, through 2021.
Saudi Arabia	No	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5% VAT 15 SAR/1000 kg pt or 35 SAR/1000 kg pt Port Service Charge	Customs value: CIF VAT: CIF Port Service: based on weight	In shell nuts and shelled nuts: Phytosanitary certificate Processed Foodstuffs: Health certificate
Singapore	Yes: bilateral FTA	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	7% Goods and Services Tax (GST)	Customs value: CIF GST: duty paid value	
Slovakia (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	20% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
		For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate			
<i>Listed alphabetically</i>	Yes/No													
Slovenia (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	9.5% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
South Africa	No	0%	0%	0%	0%	0%	0%	30% or 0.0725 ZAR/kg, whichever is greater	30% or 0.0725 ZAR/kg, whichever is greater	20%	20%	15% VAT	Customs value: FOB VAT: FOB - Basis of assessment is free on board, plus 10% uplift (110% FOB) plus duty plus excise	Foodstuffs: Certificate of origin Plants and plant products: Phytosanitary certificate; Import permit
Spain (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	4% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Sri Lanka	No	30%	30%	30%	30%	15% or 95 LKR/kg, whichever is higher	15% or 95 LKR/kg, whichever is higher	15% or 76 LKR/kg, whichever is higher	15% or 76 LKR/kg, whichever is higher	15%	15%	30%, 35%, or 50% CESS; 8%-15% VAT; 7.5%-10% Ports and Airports Development Levy (PAL)	Customs value: CIF CESS (in-shell,shelled): CIF or 30% or 125 LKR/kg, whichever is higher; CESS (processed/paste): CIF or 35% or 110 LKR/kg, whichever is higher; CESS (flour/meal/powder): 5% VAT: duty paid value PAL: CIF NBT: duty paid value	For food products: Country of origin certificate For fresh horticultural products: Phytosanitary certificates; Import permits
Sweden (EU-27)	No	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 5.6% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	Bitter: 0% Other: 3.5% (2% within 85,958 MT quota)	pkgs >1kg: 9% pkgs <1kg: 10.2%	pkgs >1kg: 9% pkgs <1kg: 10.2%	9% marzipan 24% other	9% marzipan 24% other	8.3%	8.3%	12% VAT	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate
Switzerland	No	0%	0%	0%	0%	11 CHF/100 kg gross	11 CHF/100 kg gross	Not containing sugar: 14 CHF/100 kg gross; Containing sugar: 19.1 CHF/100 kg gross	Not containing sugar: 14 CHF/100 kg gross; Containing sugar: 19.1 CHF/100 kg gross	0%	0%	2.5% VAT	Customs value: CIF VAT: duty paid value	Voluntary pre-export check (PEC) certificate (<u>not</u> required); Quality certificate *Although not a European Union member country, Switzerland applies EU import requirements.
Syria	No	10% bags >25kg; other 30%	10% bags >25kg; other 30%	30%	30%	50%	50%	not available	not available	not available	not available	6%-35% Unified tax surcharge on all imported goods		

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
Listed alphabetically	Yes/No	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	incl. VAT & other taxes	CIF/FOB/other	Phytosanitary certificates, import permits, other
Taiwan	No	Sweet: 5%; Bitter: 10% or 4 TWG/kg	Sweet: 5%; Bitter: 10% or 4 TWG/kg	Sweet: 2.5%; Bitter: 10% or 4 TWG/kg	Sweet: 2.5%; Bitter: 10% or 4 TWG/kg	7.5%	7.5%	20%	20%	18.5%	18.5%	5% VAT; 0.04% Trade Service Fee	Customs value: CIF VAT: CIF TSF: duty paid value	In-shell nuts: phytosanitary certificate is required (shelled nuts unrestricted).
Thailand	No	10% or 8.50 THB/kg, whichever is higher	10% or 8.50 THB/kg, whichever is higher	10% or 8.50 THB/kg, whichever is higher	10% or 8.50 THB/kg, whichever is higher	30% or 25 THB/kg, whichever is higher	30% or 25 THB/kg, whichever is higher	30% or 25 THB/kg, whichever is higher	30% or 25 THB/kg, whichever is higher	40%	40%	7% VAT	Customs value: CIF VAT: duty paid value	Fruits and vegetables (possibly applicable to raw nuts): Phytosanitary certificate; Certificate of origin Packaged foods: Certificate of origin; Certificate of free sale/GMP certificate
Tunisia	No	36%	36%	36%	36%	36%	36%	36%	36%	15%	15%	19% VAT; 10% - 15%: Advance on the Revenue Tax and Corporate Tax for Consumable Products (AIR); 3% Customs Service Fee; 1% Tax on Canned or Bottled Food (Container) 2% Import Tax on Fruits and Vegetables; 0.2 TND/kg net Levy on Fruits	Customs value: CIF VAT: duty paid value AIR: duty paid value Customs: aggregate duty Container: CIF Fruit & Veg: CIF Fruits: per net kilogram	All products: Certificate of origin Unprocessed agricultural products of plant origin: Phytosanitary certificate Unless otherwise specified: Subject to import licensing regime
Turkey	No	25%	15%	25%	15%	58.5%	58.5%	58.5%	58.5%	23.1%	23.1%	8% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Certificate of free sale (processed)
United Kingdom	No	Bitter: 0% Other: 4% (2% within 4,042 MT quota)	Bitter: 0% Other: 4% (2% within 4,042 MT quota)	Bitter: 0% Other: 2%	Bitter: 0% Other: 2%	pkgs >1kg: 8% pkgs <1kg: 10%	pkgs >1kg: 8% pkgs <1kg: 10%	8% marzipan 20% other	8% marzipan 20% other	8%	8%	0% VAT: applies to fresh in-shell and shelled almonds; almond paste; almond meal/flour 20% VAT: applies to salted or roasted nuts (other than nuts in shell); marzipan	Customs value: CIF VAT: duty paid value	Voluntary pre-export check (PEC) certificate; Quality certificate
Ukraine	No	In containers exceeding 10kg: 0% Other: 5%	In containers exceeding 10kg: 0% Other: 5%	In containers exceeding 10 kg: 0% Other: 5%	In containers exceeding 10 kg: 0% Other: 5%	In packings: > 1 kg: 0% < 1 kg: 10%	In packings: > 1 kg: 0% < 1 kg: 10%	10%	10%	15%	15%	20% VAT; 5 USD - 100 USD Customs Procedure Fee	Customs value: CIF VAT: duty paid value Customs Procedure: based on customs value (see note)	All plant products: Phytosanitary certificate Processed plant products (nuts in bulk that are salted, roasted, or vacuum-packed): Export certificate for processed plant products (PPQ Form 578) Import permits required for first time shipments
United Arab Emirates	No	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	5% VAT	Customs value: CIF VAT: CIF	Registration process for imported goods (see note) Phytosanitary certificate

Market	FTA with U.S.?	In-shell almonds (HS 0802.11)		Shelled almonds (HS 0802.12)		Prepared/preserved almonds (HS 2008.19)		Almond paste (HS 2007.99 or HS 1704.90)		Almond flour, meal, or powder (HS 1106.30)		Other duties & fees	Basis on which duty & VAT is applied	Export Documentation*
		For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate	For U.S. exports	MFN rate			
Uruguay	No	10%	10%	10%	10%	14%	14%	14%	14%	10%	10%	22% VAT; 3.6525% Social Security Contribution (COFIS); 2.5% Import Commission - BROU (IC-BROU); 2% Consular Fee (CF) 1.5% Agricultural Products and Livestock Transfer Tax (IMEBA) 0.2% Preferential Service Fee (TSP); \$12 - \$600: Special Service Fee based on customs value (TSE)	Customs value: CIF All other taxes: duty paid value (see note)	Phytosanitary certificate
Venezuela	No	10%	10%	0%	0%	14%	14%	14%	14%	10%	10%	16% VAT 1% Customs Tax	Customs value: CIF VAT: duty paid value + other taxes	All processed foods: Country of origin and/or Free sale certificate In-shell and shelled nuts: commodity is unrestricted
Vietnam	No	10%	10%	10%	10%	18%	18%	40%	40%	30%	30%	5% - 10% VAT (see note)	Customs value: CIF VAT: duty paid value	Plants and plant products: Phytosanitary certificate Processed plant products: Export certificate (PPQ Form 578) Prepackaged processed food: Certificate of GMP, HACCP, ISO 22000, IFS, BRC, FSIS 22000 or an equivalent certificate for application of reduced import inspection A Certificate of Analysis and/or Certificate of Free Sale may also be required. Also: some products subject to plant quarantine and inspection upon entry into Vietnam
Yemen	No	25%	25%	25%	25%	10%	10%	10%	10%	5%	5%	10% Consumption Tax 10% Production Tax 5% General Sales Tax (GST); HS 0802.11 and HS 0802.12 exempt	Customs value: CIF Consumption: CIF Production: CIF GST: duty paid value	Phytosanitary certificate; Import permit

*This is not a complete list; other documentation requirements may include a packing list, commercial invoice, bill of lading, certificate of origin, certificate of conformity, etc. Specific documentation requirements vary by market.

U.S. Free Trade Agreement (FTA) information sourced from the U.S. Trade Representative (USTR): <https://ustr.gov/trade-agreements/free-trade-agreements>

Tariff, duty, and fee information sourced from World Tariff: <https://ftn.fedex.com/wtonline> (log-in required).

Unless otherwise stated, the tariff codes used in this report are: HS 0802.11 (in-shell almonds); HS 0802.12 (shelled almonds); HS 2008.19 (roasted almonds); HS 2007.99 (almond paste); and HS 1106.30 (almond flour/meal/powder).

While not listed in this report, tariff codes for other almond products include: HS 1515.90 (almond oil); HS 1704.90 (marzipan); and HS 2308.00 or HS 1404.90 (almond hulls for animal feed).

Export documentation requirements are sourced from APHIS's Phytosanitary Export Database (PEXd) via the Phytosanitary Certificate Issuance and Tracking System (PCIT): <https://pcit.aphis.usda.gov/pcit> (eAuthentication log-in required)

Additional market information sourced from USDA-FAS Food and Agricultural Import Regulations and Standards (FAIRS) reports: <https://www.fas.usda.gov/regions> (search by country for "FAIRS Report" or "FAIRS Export Certificate Report")

The information contained in this report is accurate to the best of ABC's understanding, but should be verified with the appropriate customs officials.