



**Summary of Applied Tariffs and Other Trade Measures Applicable to U.S. Almonds**  
February 1, 2023

Market+A2:M3	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*	Links to USDA 2022 FAIRS Reports
		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				
Algeria	No	30%	30%	30%	30%	100%	100%	100%	100%	30%	30%	19% VAT - MFN rate includes 70% DAP temporary additional safeguards implemented in 2019 for roasted almonds & paste. 1/ See additional information at end of chart.	Customs value: CIF VAT: duty paid value	Phytosanitary certificate	<a href="#">USDA 2022 FAIRS Report</a>
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). 2/ See additional information at end of chart.	<a href="#">USDA 2022 FAIRS Report</a>
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 3/ See additional information at end of chart for VAC calculations and Phyto permit requirements.	<a href="#">USDA 2022 FAIRS Report</a>
Australia	<a href="#">Yes, bilateral FTA</a>	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) 4/ See additional information at end of chart for Customs fees and Phyto requirements.	<a href="#">USDA 2022 FAIRS Report</a>
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; 6/ More EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
Bahrain	<a href="#">Yes, bilateral FTA</a>	0%	5%	0%	5%	0%	5%	0%	5%	0%	5%	5% VAT	Customs value: CIF VAT: CIF	Phytosanitary certificate	Not Available
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	<a href="#">USDA 2022 FAIRS Report</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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	<a href="#">USDA 2022 FAIRS Report</a>
Brazil	No	8%	8%	8%	8%	14%	14%	11.2%	11.2%	8%	8%	18% Merchandise Circulation Tax (ICMS); 214.5 BRL/item (-US\$56) International Trade System Usage Fee (SISCOMEX); 11.75% PIS_Pasep_Cofins Please note 8% tariff for inshell/kernels was temporarily lowered from 10% through 2023.	Customs value: CIF ICMS: duty paid value SISCOMEX: flat fee per item PIS_Pasep_Cofins: CIF	Phytosanitary certificate; Import license	<a href="#">USDA 2022 FAIRS Report</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA 2022 FAIRS Report</a>
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)	<a href="#">USDA 2022 FAIRS Report</a>
Canada	<a href="#">Yes: USMCA (NAFTA)</a>	0%	0%	0%	0%	0%	0%	0%	1106.3%	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	<a href="#">USDA 2022 FAIRS Report</a>
Chile	<a href="#">Yes, bilateral FTA</a>	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)	<a href="#">USDA 2022 FAIRS Report</a>

Market+A2:M3	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*	Links to USDA 2022 FAIRS Reports
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	Food & Agr Import Regulations and Standards
China	No	55%	10%	55%	10%	15%	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; <b>GACC Facility and Product Registration; Retaliatory Tariffs</b> 5/See more information at end of chart.	<a href="#">USDA 2022 FAIRS Report</a>
Colombia	<a href="#">Yes, bilateral FTA</a>	0%	15%	0%	15%	0%	15%	0%	15%	0%	10%	19% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Import permit	<a href="#">USDA 2022 FAIRS Report</a>
Costa Rica	<a href="#">Yes, DR-CAFTA</a>	0%	0%	0%	0%	0%	5% (without sugar) or 14%	0%	5% or 14%	0%	0%	13% General Sales Tax (IVA); 1% Surcharge Tax (Ley 6946)	Customs value: CIF IVA: duty paid value; <b>Ley 6946: CIF</b>	Customs Clearance Authorization Form (FAD); Phytosanitary certificate; Import permit	<a href="#">USDA 2022 FAIRS Report</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA 2022 FAIRS Report</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA 2022 FAIRS Report</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
Dominican Republic	<a href="#">Yes, DR-CAFTA</a>	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; <b>Customs Service Fee: CIF</b>	Phytosanitary certificate; Import permit	<a href="#">USDA 2022 FAIRS Report</a>
Ecuador	No	25%	25%	20%+45% surcharge	20%+45% surcharge	30% + 45% surcharge	30% + 45% surcharge	30% + 45% surcharge	30% + 45% surcharge	20%	20%	180 USD/unit Customs Inspection Fee; 0.05% Customs Modernization Fee; 5 USD/unit CORPEI fee; 40 USD/unit Customs Control fee;	Customs value: CIF C. Inspection Fee: From USD 180 to USD 375 G. Modernization Fee: CIF	Phytosanitary certificate; Import Customs Declaration (DAI); Exporter registration; Prior import authorization;	<a href="#">USDA 2022 FAIRS Report</a>
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	<a href="#">USDA 2022 FAIRS Report</a>
El Salvador	<a href="#">Yes, DR-CAFTA</a>	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)	<a href="#">USDA 2022 FAIRS Report</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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; 6/See more EU information at end of chart	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate; USDA 2022 FAIRS Report	<a href="#">USDA 2022 FAIRS Report</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA 2022 FAIRS Report</a>
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; 6/ See more EU information at end of chart.	Customs value: CIF VAT: CIF	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA 2022 FAIRS Report</a>
Guatemala	<a href="#">Yes, DR-CAFTA</a>	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); <b>Import license - \$11 (240 quetzales)</b>	<a href="#">USDA 2022 FAIRS Report</a>
Honduras	<a href="#">Yes, DR-CAFTA</a>	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	<a href="#">USDA 2022 FAIRS Report</a>
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% 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%	27% VAT; 6/ See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA 2022 FAIRS Report</a>

Market+A2:M3	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*	Links to USDA 2022 FAIRS Reports
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	Food & Agr Import Regulations and Standards
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 plus 1% GST: duty paid value SWS: aggregate duty	Phytosanitary certificate; Certificate of origin (processed)	<a href="#">USDA 2022 FAIRS Report</a>
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)	<a href="#">USDA 2022 FAIRS Report</a>
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% 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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA 2022 FAIRS Report</a>
Israel	<a href="#">Yes: bilateral FTA</a>	For confectionery use: 0% Other: 5.16 ILS/kg (1.35 USD/kg within quota of 750 MT)	For confectionery use: 0% Other: 5.73 ILS/kg (Free within quota of 113,000 kg)	For confectionery use: 0% Other: 9.16 ILS/kg (1.80 USD/kg within 2,650 MT quota)	For confectionery use: 0% Other: 10.18 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	<a href="#">USDA 2022 FAIRS Report</a>
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% 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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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	<a href="#">USDA 2022 FAIRS Report</a>
Japan	<a href="#">Yes: bilateral FTA</a>	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		<a href="#">USDA 2022 FAIRS Report</a>
Jordan	<a href="#">Yes: bilateral FTA</a>	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	<a href="#">USDA 2022 FAIRS Report</a>
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	<a href="#">USDA 2022 FAIRS Report</a>
Korea	<a href="#">Yes: bilateral FTA</a>	0%	8%	0%	8%	0%	45%	0%	30%	0%	8%	10% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate	<a href="#">USDA 2022 FAIRS Report</a>
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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA 2022 FAIRS Report</a>
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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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	<a href="#">USDA 2022 FAIRS Report</a>
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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
Mexico	<a href="#">Yes: USMCA (formerly NAFTA)</a>	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)	Phytosanitary certificate; Import permit; Certificate of origin	<a href="#">USDA 2022 FAIRS Report</a>

Market+A2:M3	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*	Links to USDA 2022 FAIRS Reports
		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				
Morocco	<a href="#">Yes, bilateral FTA</a>	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 Parafiscat: CIF  FT: per fumigation VPSIT: per kg		<a href="#">USDA 2022 FAIRS Report</a>
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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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		<a href="#">USDA 2022 FAIRS Report</a>
Nicaragua	<a href="#">Yes, DR-CAFTA</a>	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	Phytosanitary certificate; Import permit; Certificate of origin	<a href="#">USDA 2022 FAIRS Report</a>
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.		<a href="#">USDA 2022 FAIRS Report</a>
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		Not Available
Oman	<a href="#">Yes, bilateral FTA</a>	0%	5%	0%	5%	0%	5%	0%	5%	0%	5%		Customs value: CIF	Phytosanitary certificate	Not Available
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	<a href="#">USDA 2022 FAIRS Report</a>
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; see note	Phytosanitary certificate; Import permit	<a href="#">USDA 2022 FAIRS Report</a>
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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
Russia	No	0% Russia has banned the import of certain U.S. ag products, including raw almonds, through 2023.	0%	0% Russia has banned the import of certain U.S. ag products, including raw almonds, through 2023.	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	Not Available
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	<a href="#">USDA 2022 FAIRS Report</a>
Singapore	<a href="#">Yes, bilateral FTA</a>	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	7% Goods and Services Tax (GST)	Customs value: CIF GST: duty paid value		<a href="#">USDA 2022 FAIRS Report</a>
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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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	<a href="#">USDA 2022 FAIRS Report</a>

Market+A2:M3	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*	Links to USDA 2022 FAIRS Reports
		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				
Listed alphabetically	Yes/No														
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; 6 / See more EU information at end of chart.	Customs value: CIF VAT: duty paid value	Pre-Export Check (PEC) certificate (voluntary); Quality certificate	<a href="#">USDA EU 2022 FAIRS</a>
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	<a href="#">USDA 2022 FAIRS Report</a>
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 (not required); Quality certificate  *Although not a European Union member country, Switzerland applies EU import requirements.	Not Available
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			Not Available
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 TSP: duty paid value	In-shell nuts: phytosanitary certificate is required (shelled nuts unrestricted); Fruits and vegetables (possibly applicable to raw nuts); Phytosanitary certificate; Certificate of origin <b>Packaged foods:</b> Certificate of origin; Certificate of free sale/GMP certificate	<a href="#">USDA 2022 FAIRS Report</a>
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		<a href="#">USDA 2022 FAIRS Report</a>
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/kn net Lev 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 <b>Unprocessed agricultural products of plant origin:</b> Phytosanitary certificate <b>Unless otherwise specified:</b> Subject to import licensing regime	<a href="#">USDA 2022 FAIRS Report</a>
Turkey	No	25%	15%	25%	15%	58.5%	58.5%	58.5%	58.5%	23.1%	23.1%	8% VAT [Tariff on US inshell/shelled almonds includes 10% retaliatory tariff based on US Sec 232 tariff implemented in 2019]	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Certificate of free sale (processed)	<a href="#">USDA 2022 FAIRS Report</a>
United Kingdom	No	Bitter: 0% Other: 4% (2% within 3,777 MT quota)	Bitter: 0% Other: 4% (2% within 3,777 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; 7 / See more UK tariff information at end of chart.	Customs value: CIF VAT: duty paid value	Voluntary pre-export check (PEC) certificate [7 / See more information on proposed GB PEC at end of chart]; Quality certificate	<a href="#">USDA UK 2022 FAIRS Report</a>
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 <b>Processed plant products</b> (nuts in bulk that are salted, roasted, or vacuum-packed): Export certificate for processed plant products (PPQ Form 578) <b>Import permits</b> required for first time shipments	<a href="#">USDA 2022 FAIRS Report</a>
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	<a href="#">USDA 2022 FAIRS Report</a>
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 USD - 600 USD: Special Service Fee based on customs value (TSE)	Customs value: CIF All other taxes: duty paid value (see note)	Phytosanitary certificate	Not Available

Market+A2:M3	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*	Links to USDA 2022 FAIRS Reports
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	Food & Agr Import Regulations and Standards
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 <b>In-shell and shelled nuts:</b> commodity is unrestricted	<a href="#">USDA 2022 FAIRS Report</a>
Vietnam	No	10%	10%	10%	10%	18%	18%	40%	40%	30%	30%	5% - 10% VAT	Customs value: CIF VAT: duty paid value	<b>Plants and plant products:</b> Phytosanitary certificate <b>Processed plant products:</b> Export certificate (PPQ Form 578) <b>Prepackaged processed food:</b> Certificate of GMP, HACCP, ISO 22000, IFS, BRC, FSSC 22000 or an equivalent certificate for application of reduced import inspection <b>A Certificate of Analysis and/or Certificate of Free Sale</b> may also be required. Also: some products subject to <b>plant quarantine and inspection</b> upon entry into Vietnam	<a href="#">USDA 2022 FAIRS Report</a>

**\*Disclaimer: Please note that 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 is sourced from World Tariff: <https://ftn.fedex.com/wtonline> (log-in required).

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

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

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

Additional market information is sourced from USDA Foreign Agricultural Service's (FAS) Food and Agricultural Import Regulations and Standards (FAIRS) reports found at: <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. Please contact [kschneller@almondboard.com](mailto:kschneller@almondboard.com) if you find any errors or discrepancies.**

#### Additional Information:

##### 1. ALGERIA

**DAP:** In April 2019, the Ministry of Commerce updated the list of commodities subject to a temporary additional safeguard duty (in French: Droit Additionnel Provisoire de Sauvegarde, DAPs). The rates are either 30 percent, 70 percent or 120 percent. The new list exempted some food items from the DAPs including the 30 percent additional duty on tree nuts. A DAP of 70% is still in effect for Prepared Almonds and Almond Paste in addition to an existing 30 percent customs duty and a 19 percent value added tax (VAT).

Sources: [https://apps.fas.usda.gov/newgainapi/api/report/downloadreportbyfilename?filename=Trade%20Policy%20Update\\_Algeria\\_Algeria\\_2-12-2019.pdf](https://apps.fas.usda.gov/newgainapi/api/report/downloadreportbyfilename?filename=Trade%20Policy%20Update_Algeria_Algeria_2-12-2019.pdf)

[https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?FileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Country%20Report\\_Algeria\\_12-31-2021](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?FileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Country%20Report_Algeria_12-31-2021)

##### 2. ANGOLA

**Import licenses are required for all food imports:** The National Directorate of Agriculture (DNA) within the Ministry of Agriculture and Fisheries is responsible for issuing import permits. To request the import permit, it is necessary send a letter to the DNA National Director, with photocopies of the commercial invoice, the commercial license, and the phytosanitary certificate from the country of origin. For the phytosanitary certificate, DNA accepts a health certificate that meets FAO standards.

**Loading certificate:** Shipments bound for Angolan ports require a Loading Certificate (Certificado de Embarque) issued by the National Council of Angolan Shippers (CNCA) authorized agent in the country of origin. In the United States the CNCA agent is OIC Services Inc. in Houston, Texas at tel: (832) 912-6820 and email: [info@oicservices.com](mailto:info@oicservices.com). The application form for the Loading Certificate is available at the Angola Ministry of Transportation CNC's website.

Source: [https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?FileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Export%20Certificate%20Report\\_Luanda\\_Angola\\_09-30-2021](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?FileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Export%20Certificate%20Report_Luanda_Angola_09-30-2021)

##### 3. ARGENTINA

#### VAT CALCULATIONS:

**Advanced VAT:** Advanced VAT levied according to the following: For VAT assessed at 21%, Advanced VAT is 20%; For VAT assessed at 10.5%, Advanced VAT is 10%; Basis of assessment is duty paid value (c.i.f. value + duty + Statistics Fee).

**APT:** Basis of assessment is duty paid value. Commercial Imports: 6%; Imports by final end user: 11%; Capital goods: exempt. Basis of Assessment is CIF + MFN + ISF

**Gross revenues tax:** Basis of assessment is duty paid value. Imports to destinations registered with AFIP for projected gross income tax are liable for projected tax assessed at 2.5%, with the same basis of assessment as VAT. Goods imported by the end user, for use in the assembly of other goods (capital goods), imported by national, provincial, or municipal government, or covered by laws 11490 and 11518, the Fiscal Code, or other laws, are exempt.

**ISF:** Basis of assessment is cost, insurance and freight. Maximum Limit: c.i.f. value less than USD 10,000 = USD 50.00; c.i.f. value of USD 10,000 to USD 20,000 = USD 100.00; c.i.f. value of USD 20,001 to USD 30,000 = USD 200.00; c.i.f. value of USD 30,001 to USD 50,000 = USD 300.00; c.i.f. value of USD 50,001 to USD 100,000 = USD 400.00; c.i.f. value exceeding USD 100,000 = USD 500.00. Imports from Bolivia, Brazil, Chile, Paraguay and Uruguay are exempt.

**Phytosanitary Certificate (PC) and Import Permit (IP) are required for both in-shell and shelled almonds:**

**PC:** For shelled almonds, the phytosanitary certificate must have the following Additional Declarations: "Trogoderma granarium is not known to occur in the United States." AND "The shipment is free from Trogoderma spp."

**IP:** In order to obtain a USDA phytosanitary Certificate required for all plant products entering into Argentina (which must be signed by an APHIS official inspector, i.e. a federal official and not a state official), the exporter will need to submit an import certificate (AFIDI) to APHIS. This AFIDI can only be obtained from SENASA by the importer in Argentina. The AFIDI will explain in detail all the necessary requirements needed before the product can be exported. Upon arrival in Argentina, SENASA will hold the product at the port of entry for inspection and to verify that it meets all the requirements stated in the AFIDI. SENASA will then issue an import certificate for Customs to release the product.

Source: <https://pcit.aphis.usda.gov/PEXD/faces/ViewCommodity.jsp>

[https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?FileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Country%20Report\\_Buenos%20Aires\\_Argentina\\_12-31-2020](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?FileName=Food%20and%20Agricultural%20Import%20Regulations%20and%20Standards%20Country%20Report_Buenos%20Aires_Argentina_12-31-2020)



Market+AZ:M3	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*	Links to USDA 2022 FAIRS Reports
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	Food & Agr Import Regulations and Standards

**4. AUSTRALIA**

**CUSTOMS CALCULATIONS:**  
**With a value of more than 1,000 AUD but less than 10,000 AUD:**  
 -For electronic declarations by air, post or sea: 50 AUD  
 -For manual documentary declarations by air, post or sea: 90 AUD  
**With a value equal to or exceeding 10,000 AUD:**  
 -For electronic declarations by air, post or sea: 152 AUD  
 -For manual documentary declarations by air, post or sea: 192 AUD  
**\*\*Customs Fee is not imposed by Australian customs when an import is less than or equal to \$1,000 AUD**  
**GST:** Exempt with the following exceptions: nuts which have been processed or treated by salting, spicing, smoking, roasting or a similar process - 10%; paid on the duty paid value plus freight and insurance.  
**PHYTOSANITARY REQUIREMENTS:**  
 For processed almonds: Commodity is unrestricted but almonds must be shelled. Shipments are subject to inspection on arrival and must be accompanied by documentation, (e.g. invoices, shipping documents, manufacturer's statements, etc.) clearly stating that the almonds are commercially prepared and have been roasted, blanched or boiled.  
 Raw shelled and raw unshelled almonds must have a phytosanitary certificate which are subject to mandatory treatment: pre-shipment, in-transit or on-arrival (cold treatment or fumigation).  
 Source: <https://pcit.aphis.usda.gov/PExD/faces/ViewCommodity.jsp>

**6. China**

As of January 1, 2022 with implementation of China's Decree 248, all food companies are required to register their facilities and products with China's General Administration of Customs (GACC) before shipping food products to China. Raw almonds need to go through a special process via FDA while processed products can be self registered. GACC will not clear products for entry into China if the originating facilities and products have not been pre-approved via GACC's cifer.singelwindow.cn portal. See USDA guides on Decree 248 in links below. For more info on Decree 248 registration, contact kschneller@almondboard.com. Regarding tariffs in China, MFN duty of 10% applies to raw almonds. However, in 2018, China implemented a 15% retaliatory tariff on almonds as a result of US Section 232 tariffs on steel and aluminum and 30% retaliatory tariffs as a result of US Section 301 tariffs on Chinese goods. Since USTR implemented a waiver process on Section 301 tariffs, China also provides waivers on their 30% retaliatory tariffs. Therefore the current applied rate is 25% for raw almonds from the United States.  
 Sources:  
 USDA GAIN Reports [https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Introduction%20to%20Facility%20Registration%20Under%20Decree%20248\\_Shanghai%20ATO\\_China%20-%20People%27s%20Republic%20of\\_CH2022-0064](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Introduction%20to%20Facility%20Registration%20Under%20Decree%20248_Shanghai%20ATO_China%20-%20People%27s%20Republic%20of_CH2022-0064)  
 On Decree 248 [https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Decree%20248%20Product%20List%20Update\\_Beijing\\_China%20-%20People%27s%20Republic%20of\\_CH2023-0002.pdf](https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=Decree%20248%20Product%20List%20Update_Beijing_China%20-%20People%27s%20Republic%20of_CH2023-0002.pdf)

**8. EU-27**

A phytosanitary certificate is NOT required for the import of nuts from the United States into the EU.  
 The Pre-Export Check (PEC) program is voluntary; a PEC certificate is not a requirement for import into the EU. However, shipments without a PEC certificate do not benefit from the reduced inspection levels upon import in the EU. Although quality certificates are not legally required, they may be necessary to operate in the market place because of the quality guarantee they offer to operators. USTR published a press release on Jan 17, 2023 announcing that the US and EU had signed the US-EU TRQ Agreement that once implemented will be adjusted to compensate various ag commodities following the UK's exit from the EU on January 1, 2021. The new TRQ for almonds will be increased by 265 MT to 86,223 MT. It is not clear when the new amount will be implemented, but hopefully will be done mid-year rather than waiting until CY 2024. <https://ustr.gov/about-us/policy-offices/press-office/press-releases/2023/january/us-eu-sign-tariff-rate-quota-agreement>  
 Sources:  
 TARIQ database entry: [https://ec.europa.eu/taxation\\_customs/dds2/taric/measures.jsp?Lang=en&SimDate=20210407&Area=US&MeasType=&StartPub=&EndPub=&MeasText=&GoodsText=&op=&Taric=0802&search\\_text=goods&textSearch=&LangDescr=en&OrderNum=&Regulation=&measStartDat=&measEndDate](https://ec.europa.eu/taxation_customs/dds2/taric/measures.jsp?Lang=en&SimDate=20210407&Area=US&MeasType=&StartPub=&EndPub=&MeasText=&GoodsText=&op=&Taric=0802&search_text=goods&textSearch=&LangDescr=en&OrderNum=&Regulation=&measStartDat=&measEndDate)  
 TRQ regulation (post-Bre): <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32019R0216&from=EN>  
 Access2Markets: <https://trade.ec.europa.eu/access-to-markets/en/results?product=08021290&origin=US&destination=ES>  
 VAT rates: [https://ec.europa.eu/taxation\\_customs/sites/taxation/files/resources/documents/taxation/vat/how\\_vat\\_works/rates/vat\\_rates\\_en.pdf](https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/vat/how_vat_works/rates/vat_rates_en.pdf)

**8. UK**

In late December 2022, ABC was made aware about Great Britain (GB) requiring a GB-specific version of Pre-Export Check (PEC) certificate to accompany California almond exports to Great Britain. ABC contacted both UK Port Authority and FAS staff in London to ensure no shipments would be detained pending an updated PEC certificate. Further, ABC also reminded the UK Port Authorities that PEC is not a condition of import. UK authorities have agreed to accept the current PEC certificate while the situation is being reviewed. Currently, ABC is working with USDA/FAS and AMS to find agreement with UK import control authorities to modify the existing PEC system to satisfy GB requirements. We will update the industry once the modified PEC is rolled out. If any handlers have their shipments impacted, please reach out immediately to akulkarni@almondboard.com.  
 Regarding Brexit tariffs for almonds, UK MFN tariffs are 4% for in-shell and 2% for shelled. These are lower than the EU MFN rates (5.6% and 3.5%, respectively). This is because the UK simplified its tariff schedule after leaving the EU. They rounded down certain tariffs to the nearest even number, so for example, the original EU 3.5 % rate for shelled almonds (0802.12.90) dropped to 2%.  
 Sources:  
 Tariff <https://www.trade-tariff.service.gov.uk/commodities/0802129000#import>  
 TRQs <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=celex:32019R0216>  
 EU-UK Trade and Coop [https://ec.europa.eu/info/reasons-united-kingdom/eu-uk-trade-and-cooperation-agreement\\_en](https://ec.europa.eu/info/reasons-united-kingdom/eu-uk-trade-and-cooperation-agreement_en)