



2025/2599

17.12.2025

COMMISSION IMPLEMENTING REGULATION (EU) 2025/2599

of 11 December 2025

**opening a tariff quota for the year 2026 for the import into the Union of certain goods
originating in Norway resulting from the processing of agricultural products covered
by Regulation (EU) No 510/2014 of the European Parliament and of the Council**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 510/2014 of the European Parliament and of the Council of 16 April 2014 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products and repealing Council Regulations (EC) No 1216/2009 and (EC) No 614/2009 ⁽¹⁾, and in particular Article 16(1), point (a), thereof,

Having regard to Council Decision 2004/859/EC of 25 October 2004 concerning the conclusion of an Agreement in the form of an Exchange of Letters between the European Community and the Kingdom of Norway on Protocol 2 to the bilateral Free Trade Agreement between the European Economic Community and the Kingdom of Norway ⁽²⁾, and in particular Article 3 thereof,

Whereas:

- (1) Protocol 2 to the Agreement between the European Economic Community and the Kingdom of Norway of 14 May 1973 ⁽³⁾ ('the bilateral Free Trade Agreement between the European Economic Community and the Kingdom of Norway') and Protocol 3 to the Agreement on the European Economic Area ('EEA Agreement') ⁽⁴⁾ as amended by Decision No 140/2001 of the EEA Joint Committee ⁽⁵⁾, determine the trade arrangements between the Union and the Kingdom of Norway for certain agricultural and processed agricultural products.
- (2) Protocol 3 to the EEA Agreement provides for a zero rate of duty for waters containing added sugar or other sweetening matter or flavoured, classified under CN code 2202 10 00, and other non-alcoholic beverages not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404, classified under CN code 2202 90 10.
- (3) Since 1 January 2017, CN code 2202 90 has been replaced by CN codes 2202 91 00 and 2202 99. Therefore, this Regulation should cover products of CN codes 2202 10 00, ex 2202 91 00 and ex 2202 99.
- (4) The Agreement in the form of an Exchange of Letters between the European Community and the Kingdom of Norway concerning Protocol 2 to the bilateral Free Trade Agreement between the European Economic Community and the Kingdom of Norway ⁽⁶⁾ ('the Agreement in the form of an Exchange of Letters') temporarily suspends the duty-free regime applied under Protocol 2 to goods classified under CN codes 2202 10 00 (waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured) and ex 2202 90 10 (other non-alcoholic beverages containing sugar) replaced by CN codes 2202 10 00, ex 2202 91 00 and ex 2202 99. In accordance with the Agreement in the form of an Exchange of Letters, duty-free imports of those goods, originating in Norway, are to be allowed only within the limits of a tariff quota with 0 % duty rate. A duty of 0,047 EUR/litre is applicable for import quantities that exceed that tariff quota.

⁽¹⁾ OJ L 150, 20.5.2014, p. 1, ELI: <http://data.europa.eu/eli/reg/2014/510/oj>.

⁽²⁾ OJ L 370, 17.12.2004, p. 70, ELI: <http://data.europa.eu/eli/dec/2004/859/oj>.

⁽³⁾ OJ L 171, 27.6.1973, p. 2, ELI: http://data.europa.eu/eli/agree_internation/1973/1691/oj.

⁽⁴⁾ OJ L 1, 3.1.1994, p. 3, ELI: http://data.europa.eu/eli/agree_internation/1994/1/oj.

⁽⁵⁾ Decision No 140/2001 of the EEA Joint Committee of 23 November 2001 amending Protocols 2 and 3 to the EEA Agreement, concerning processed and other agricultural products (OJ L 22, 24.1.2002, p. 34, ELI: [http://data.europa.eu/eli/dec/2001/140\(2\)/oj](http://data.europa.eu/eli/dec/2001/140(2)/oj)).

⁽⁶⁾ OJ L 370, 17.12.2004, p. 72, ELI: http://data.europa.eu/eli/agree_internation/2004/859/oj.

- (5) It is further set out in the Agreement in the form of an Exchange of Letters that if the tariff quota has not been exhausted by 31 October of a given year, the products in question are to be granted unlimited duty-free access to the Union from 1 January to 31 December of the following year.
- (6) The annual quota for 2024 for the products in question opened by Commission Implementing Regulation (EU) 2021/2169 ⁽⁷⁾ had not been exhausted by 31 October 2024. Commission Implementing Regulation (EU) 2024/3001 ⁽⁸⁾ consequently provided that the duty regime laid down in the Agreement in the form of an Exchange of Letters was not to apply to imports into the Union from 1 January to 31 December 2025, thus granting the goods concerned unlimited duty-free access to the Union.
- (7) The Agreement in the Form of an Exchange of Letters requires that the duty-free quota for the products in question be opened again for 2026. The last annual quota for those products was opened for 2024 by Implementing Regulation (EU) 2021/2169. As no annual quota was opened for 2025, it is appropriate to set the quota volume for 2026 at the same level as for 2024.
- (8) The tariff quotas should be managed by the Commission on the basis of the chronological order of dates of acceptance of the customs declarations for release for free circulation in accordance with the rules for the management of tariff quotas laid down in Commission Implementing Regulation (EU) 2015/2447 ⁽⁹⁾.
- (9) The measures provided for in this Regulation are in accordance with the opinion of the Committee on horizontal questions concerning trade in processed agricultural products not listed in Annex I to Regulation (EU) No 510/2014,

HAS ADOPTED THIS REGULATION:

Article 1

1. From 1 January to 31 December 2026, the duty-free tariff quota set out in the Annex is opened for goods originating in Norway which are listed in that Annex, under the conditions specified therein.
2. The rules of origin laid down in Protocol 3 to the bilateral Free Trade Agreement between the European Economic Community and the Kingdom of Norway shall apply to the goods listed in the Annex to this Regulation.
3. For quantities imported above the quota volume set out in the Annex, a preferential duty of 0,047 EUR/litre shall apply.

Article 2

The duty-free tariff quota referred to in Article 1(1) shall be managed by the Commission in accordance with Articles 49 to 54 of Implementing Regulation (EU) 2015/2447.

⁽⁷⁾ Commission Implementing Regulation (EU) 2021/2169 of 2 December 2021 opening a tariff quota for the year 2022 for the import into the Union of certain goods originating in Norway resulting from the processing of agricultural products covered by Regulation (EU) No 510/2014 of the European Parliament and of the Council (OJ L 438, 8.12.2021, p. 43, ELI: http://data.europa.eu/eli/reg_impl/2021/2169/oj).

⁽⁸⁾ Commission Implementing Regulation (EU) 2024/3001 of 28 November 2024 on the granting of unlimited duty-free access to the Union for 2025 to certain goods originating in Norway resulting from the processing of agricultural products covered by Regulation (EU) No 510/2014 of the European Parliament and of the Council (OJ L, 2024/3001, 3.12.2024, ELI: http://data.europa.eu/eli/reg_impl/2024/3001/oj).

⁽⁹⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

Article 3

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2026.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 11 December 2025.

*For the Commission,
On behalf of the President,
Stéphane SÉJOURNÉ
Executive Vice-President*

Duty free tariff quota applicable from 1 January to 31 December 2026 to imports into the Union of certain goods originating in Norway

Order No	CN code	TARIC code	Description of goods	Quota Volume
09.0709	2202 10 00		— Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	23,029 million litres
	ex 2202 91 00	10	— Non-alcoholic beer containing sugar (sucrose or invert sugar)	Not containing products of headings 0401 to 0404 or fat obtained from products of headings 0401 to 0404
	ex 2202 99 11	11 19	— Soya-based beverages with a protein content of 2,8 % or more by weight containing sugar (sucrose or invert sugar)	
	ex 2202 99 15	11 19	— Soya-based beverages with a protein content of less than 2,8 % by weight; beverages based on nuts of Chapter 8 of the Common Customs Tariff, cereals of Chapter 10 of the Common Customs Tariff or seeds of Chapter 12 of the Common Customs Tariff containing sugar (sucrose or invert sugar)	
	ex 2202 99 19	11 19	— Other non-alcoholic beverages containing sugar (sucrose or invert sugar)	