



2026/1727

13.7.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/1727

of 10 July 2026

**amending Implementing Regulations (EU) 2020/761 and (EU) 2020/1988 as regards some provisions
introduced by Implementing Regulation (EU) 2026/996**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 ⁽¹⁾, and in particular Article 187 thereof,

Whereas:

- (1) Commission Implementing Regulation (EU) 2020/761 ⁽²⁾ lays down the rules for the management of import and export tariff quotas for agricultural products managed by a system of import and export licences and provides for specific rules for that management.
- (2) Commission Implementing Regulation (EU) 2020/1988 ⁽³⁾ lays down the rules for the administration of import tariff quotas designed to be used following the chronological order of dates of acceptance of customs declarations ('first come, first served' principle).
- (3) Commission Implementing Regulation (EU) 2026/996 ⁽⁴⁾ introduced changes resulting from the Interim Agreement on Trade between the European Union, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part ('the ITA') ⁽⁵⁾ as regards tariff rate quotas, to Implementing Regulations (EU) 2020/761 and (EU) 2020/1988.
- (4) The ITA is provisionally applied from 1 May 2026. Implementing Regulation (EU) 2026/996 therefore applies from 1 May 2026 as well.
- (5) In the tables for tariff rate quotas with order numbers 09.4920 and 09.4925 in Annex VIII to Implementing Regulation (EU) 2020/761, proof of trade is required if the reference quantity requirement is suspended. The minimum quantity for proof of trade, in case it would be required, should therefore be set out.
- (6) The ITA provides that the Union opens a tariff rate quota for pigmeat originating from Paraguay. That tariff rate quota was opened by Implementing Regulation (EU) 2026/996. The tariff rate quota with order number 09.4945 in Annex X to Implementing Regulation (EU) 2020/761 concerns pigmeat originating from Paraguay only. Therefore, in the tariff rate quota table for that quota, the origin 'Paraguay' is laid down correctly in the origin row. However, the row 'Specific entries to be made on the licence application and on the licence' contains a contradictory text: in the second and fourth sentences, the references to the origin 'Mercosur' were incorrect because the origin of the pigmeat should have been solely Paraguay and not all of the Mercosur States.

⁽¹⁾ OJ L 347, 20.12.2013, p. 671, ELI: <http://data.europa.eu/eli/reg/2013/1308/oj>.

⁽²⁾ Commission Implementing Regulation (EU) 2020/761 of 17 December 2019 laying down rules for the application of Regulations (EU) No 1306/2013, (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the management system of tariff quotas with licences (OJ L 185, 12.6.2020, p. 24, ELI: http://data.europa.eu/eli/reg_impl/2020/761/oj).

⁽³⁾ Commission Implementing Regulation (EU) 2020/1988 of 11 November 2020 laying down rules for the application of Regulations (EU) No 1308/2013 and (EU) No 510/2014 of the European Parliament and of the Council as regards the administration of import tariff quotas in accordance with the 'first come, first served' principle (OJ L 422, 14.12.2020, p. 4, ELI: http://data.europa.eu/eli/reg_impl/2020/1988/oj).

⁽⁴⁾ Commission Implementing Regulation (EU) 2026/996 of 29 April 2026 amending Implementing Regulations (EU) 2020/761 and (EU) 2020/1988 regarding the creation, amendment and management of certain tariff quotas following the Interim Agreement on Trade between the European Union, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part (OJ L, 2026/996, 30.4.2026, ELI: http://data.europa.eu/eli/reg_impl/2026/996/oj).

⁽⁵⁾ Interim Agreement on Trade between the European Union, of the one part, and the Common Market of the South, the Argentine Republic, the Federative Republic of Brazil, the Republic of Paraguay and the Oriental Republic of Uruguay, of the other part (OJ L, 2026/184, 27.2.2026, ELI: http://data.europa.eu/eli/agree_internation/2026/184/oj).

- (7) To correctly implement the ITA, the specific entries to be made on the licence should therefore be clarified.
- (8) It is appropriate to rectify the mistakes described in recital 6 retroactively, as they might lead to a confusion as regards the scope of the licence issued for the tariff rate quota with order number 09.4945. In fact, for that tariff rate quota, no licence applications were received in the licence application period in May 2026, with the result that no import licences were issued for that tariff rate quota for the first sub-period of 2026. This amendment to Annex X to Implementing Regulation (EU) 2020/761 should therefore apply retroactively from the same date as Implementing Regulation (EU) 2026/996, which is 1 May 2026.
- (9) In Article 4(4a) of Implementing Regulation (EU) 2020/1988, it is necessary to specify that reference is made to Articles 72a to 72d of Implementing Regulation (EU) 2020/761.
- (10) For several tariff rate quotas for products originating from Mercosur States, the quantity is expressed in weight equivalent in the ITA. However, a number of conversion coefficients needed for the management of these tariff rate quotas are not included in Implementing Regulation (EU) 2026/996, as they are not included in the ITA. The missing conversion coefficients for meat products to convert product weight to carcass weight equivalent should be introduced in Implementing Regulation (EU) 2020/761.
- (11) Tariff rate quota with order number 09.0881 set out in Annex I to Implementing Regulation (EU) 2020/1988 concerns honey and the tariff quota period is divided in sub-periods. The quantity imported under that tariff quota in the first sub-period 2026 exceeded the available quantity for this first sub-period by 152 040 kg. To ensure that the pro-rata quantity for 2026 granted under tariff rate quota with order number 09.0881 is not exceeded, the quantity imported in excess during the first sub-period should be deducted from the quantity for the last sub-period of 2026.
- (12) Implementing Regulations (EU) 2020/761 and (EU) 2020/1988 should therefore be amended accordingly.
- (13) The measures provided for in this Regulation are in accordance with the opinion of the Committee for the Common Organisation of the Agricultural Markets,

HAS ADOPTED THIS REGULATION:

Article 1

Annexes VIII, X and XVI to Implementing Regulation (EU) 2020/761 are amended in accordance with Annex I to this Regulation.

Article 2

Implementing Regulation (EU) 2020/1988 is amended as follows:

- (1) in Article 4(4a), the second subparagraph is replaced by the following:
- ‘This document may be issued electronically in accordance with the ELANIL-TCDOC data model. In this case, during the transitional period, Articles 72a to 72d of Implementing Regulation (EU) 2020/761 apply.’;
- (2) Annex I is amended in accordance with Annex II to this Regulation.

Article 3

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

Annex I, point 2, shall apply from 1 May 2026.

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

Done at Brussels, 10 July 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX I

Annexes VIII, X and XVI to Implementing Regulation (EU) 2020/761 are amended as follows:

(1) Annex VIII is amended as follows:

- (a) in the table relating to the tariff quota with order number 09.4920, the row 'Proof of trade' is replaced by the following:

Proof of trade	Yes. Proof of trade required only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies. 25 tonnes'
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- (b) in the table relating to the tariff quota with order number 09.4925, the row 'Proof of trade' is replaced by the following:

Proof of trade	Yes. Proof of trade required only when Article 9(9) of Delegated Regulation (EU) 2020/760 applies. 25 tonnes'
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- (2) in Annex X, in the table relating to the tariff quota with order number 09.4945, the row 'Specific entries to be made on the licence application and on the licence' is replaced by the following:

'Specific entries to be made on the licence application and on the licence'	Section 8 of the import licence application and of the import licence shall indicate the country of origin; box "yes" in that section shall be crossed. On licences based on the ELAN1L-AGRIM data model, Section "Country of origin" shall indicate the ISO 31166-1 alpha-2 code of Paraguay. Section 24 or in ELAN "Special conditions/special particulars (free text)" shall indicate "proof of origin document: Mercosur; Art. 3.30 document: Paraguay"
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(3) Part D of Annex XVI is amended as follows:

- (a) in point 1(a), in the table relating to tariff rate quotas 09.4920 and 09.4925, the following lines are added:

0201 10 00	Fresh bovine carcasses and half carcasses	100 %
0202 10 00	Frozen bovine carcasses and half carcasses	100 %
0210 99 90	Edible flours and meals of meat or meat offal of bovine animals	100 %
1602 50 10	Uncooked; mixtures of cooked meat or offal and uncooked meat or offal of bovine animals	135 %
1602 90 61	Uncooked; mixtures of cooked meat or offal and uncooked meat or offal of bovine animals	100 %'

- (b) in point 1(b), in the table relating to tariff rate quotas 09.4940 and 09.4945, the following lines are added:

0203 11 10	Fresh or chilled carcasses and half carcasses of domestic swine	100 %
0203 12 19	Fresh or chilled bone-in shoulders and cuts thereof of domestic swine	100 %
0203 19 11	Fresh or chilled bone-in fore-ends and cuts thereof of domestic swine	100 %

0203 19 13	Fresh or chilled bone-in loins and cuts thereof of domestic swine	100 %
0203 19 15	Fresh or chilled bellies (streaky) and cuts thereof of domestic swine	100 %
0203 19 59	Other fresh or chilled meat of domestic swine	100 %
0203 21 10	Frozen carcasses and half carcasses of domestic swine	100 %
0203 22 19	Frozen bone-in shoulders and cuts thereof of domestic swine	100 %
0203 29 11	Frozen bone-in fore-ends and cuts thereof of domestic swine	100 %
0203 29 13	Frozen bone-in loins and cuts thereof of domestic swine	100 %
0203 29 15	Frozen bellies (streaky) and cuts thereof of domestic swine	100 %
0203 29 59	Other frozen meat of domestic swine	100 %
0210 11 11	Hams and cuts thereof salted or in brine of swine	100 %
0210 11 19	Shoulders and cuts thereof salted or in brine of swine	100 %
0210 11 31	Hams and cuts thereof dried or smoked of swine	120 %
0210 11 39	Shoulders and cuts thereof dried or smoked of swine	120 %
0210 12 11	Bellies "streaky" salted or in brine of swine	100 %
0210 12 19	Bellies "streaky" dried or smoked of swine	120 %
0210 19 10	Bacon sides or spencers salted or in brine of swine	100 %
0210 19 20	Three-quarter or middles salted or in brine of swine	100 %
0210 19 30	Fore-ends and cuts thereof salted or in brine of swine	100 %
0210 19 40	Loins and cuts thereof salted or in brine of swine	100 %
0210 19 50	Other meat salted or in brine of swine	120 %
0210 19 60	Fore-ends and cuts thereof dried or smoked of swine	120 %
0210 19 70	Loins and cuts thereof dried or smoked of swine	120 %
0210 19 81	Boneless meat dried or smoked of swine	130 %
0210 19 89	Other meat dried or smoked of swine	120 %
0210 99 41	Livers of domestic swine	100 %
0210 99 49	Other offal of domestic swine	100 %
1602 41 10	Hams and cuts thereof prepared or preserved	120 %
1602 42 10	Shoulders and cuts thereof prepared or preserved	120 %
1602 49 11	Loins (excluding collars) and cuts thereof, including mixtures of loins or hams prepared or preserved	120 %
1602 49 13	Collars and cuts thereof, including mixtures of collars and shoulders prepared or preserved	120 %

1602 49 15	Other mixtures containing hams (legs), shoulders, loins or collars, and cuts thereof prepared or preserved	120 %
1602 49 19	Other mixtures prepared or preserved	120 %
1602 49 30	Mixtures containing by weight 40 % or more but less than 80 % of meat or meat offal, of any kind, including fats of any kind or origin prepared or preserved	60 %
1602 49 50	Mixtures containing by weight less than 40 % of meat or meat offal, of any kind, including fats of any kind or origin prepared or preserved	30 %
1602 90 51	Other meat prepared or preserved	100 %

(c) in point 1(c), in the table relating to tariff rate quotas 09.4960 and 09.4965, the following lines are added:

0207 11 10	Fresh or chilled plucked and gutted, with heads and feet, known as "83 % chickens"	100 %
0207 11 30	Fresh or chilled plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70 % chickens"	100 %
0207 11 90	Fresh or chilled plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "65 % chickens", or otherwise presented	100 %
0207 12 10	Frozen plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "70 % chickens"	100 %
0207 12 90	Frozen plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "65 % chickens", or otherwise presented	100 %
0207 13 30	Fresh or chilled bone in whole wings, with or without tips of fowls of the species <i>Gallus domesticus</i>	100 %
0207 13 40	Fresh or chilled bone in backs, necks, backs with necks attached, rumps and wing-tips of fowls of the species <i>Gallus domesticus</i>	100 %
0207 13 99	Fresh or chilled other offals of fowls of the species <i>Gallus domesticus</i>	100 %
0207 14 30	Frozen bone in whole wings, with or without tips of fowls of the species <i>Gallus domesticus</i>	100 %
0207 14 40	Frozen bone in backs, necks, backs with necks attached, rumps and wing-tips of fowls of the species <i>Gallus domesticus</i>	100 %
0207 14 99	Frozen other offals of fowls of the species <i>Gallus domesticus</i>	100 %
0207 24 10	Fresh or chilled plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as "80 % turkeys"	100 %
0207 24 90	Fresh or chilled plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as "73 % turkeys", or otherwise presented	100 %

0207 25 10	Frozen plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as “80 % turkeys”	100 %
0207 25 90	Frozen plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as “73 % turkeys”, or otherwise presented	100 %
0207 26 10	Fresh or chilled boneless cuts of turkeys	140 %
0207 26 20	Fresh or chilled bone in halves or quarters	100 %
0207 26 30	Fresh or chilled bone in whole wings, with or without tips	100 %
0207 26 40	Fresh or chilled bone in backs, necks, backs with necks attached, rumps and wing-tips	100 %
0207 26 50	Fresh or chilled bone in breasts and cuts thereof	125 %
0207 26 60	Fresh or chilled bone in drumsticks and cuts of drumsticks	100 %
0207 26 70	Fresh or chilled other bone in legs and cuts thereof	100 %
0207 26 80	Fresh or chilled other bone in cuts	100 %
0207 26 99	Fresh or chilled other offals	100 %
0207 27 20	Frozen bone in halves or quarters	100 %
0207 27 30	Frozen bone in whole wings, with or without tips	100 %
0207 27 40	Frozen bone in backs, necks, backs with necks attached, rumps and wing-tips	100 %
0207 27 50	Frozen bone in breasts and cuts thereof	125 %
0207 27 60	Frozen bone in drumsticks and cuts of drumsticks	100 %
0207 27 70	Frozen other bone in legs and cuts thereof	100 %
0207 27 80	Frozen other bone in cuts	100 %
0207 27 99	Frozen other offals	100 %
0207 41 20	Fresh or chilled plucked, bled, gutted but not drawn, with heads and feet, known as “85 % ducks”	100 %
0207 41 30	Fresh or chilled plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as “70 % ducks”	100 %
0207 41 80	Fresh or chilled plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as “63 % ducks”, or otherwise presented	100 %
0207 42 30	Frozen plucked and drawn, without heads and feet but with necks, hearts, livers and gizzards, known as “70 % ducks”	100 %
0207 42 80	Frozen plucked and drawn, without heads and feet and without necks, hearts, livers and gizzards, known as “63 % ducks”, or otherwise presented	100 %

0207 44 10	Fresh or chilled boneless cuts of ducks	140 %
0207 44 21	Fresh or chilled bone in halves or quarters	100 %
0207 44 31	Fresh or chilled bone in whole wings, with or without tips	100 %
0207 44 41	Fresh or chilled bone in backs, necks, backs with necks attached, rumps and wing-tips	100 %
0207 44 51	Fresh or chilled bone in breasts and cuts thereof	120 %
0207 44 61	Fresh or chilled bone in legs and cuts thereof	100 %
0207 44 71	Fresh or chilled bone in paletots	100 %
0207 44 81	Fresh or chilled bone in other cuts	100 %
0207 44 99	Fresh or chilled other offals	100 %
0207 45 10	Frozen boneless cuts	140 %
0207 45 21	Frozen bone in halves or quarters	100 %
0207 45 31	Frozen bone in whole wings, with or without tips	100 %
0207 45 41	Frozen bone in backs, necks, backs with necks attached, rumps and wing-tips	100 %
0207 45 51	Frozen bone in breasts and cuts thereof	120 %
0207 45 61	Frozen bone in legs and cuts thereof	100 %
0207 45 71	Frozen bone in paletots	100 %
0207 45 81	Frozen bone in other cuts	100 %
0207 45 99	Frozen other offals	100 %
0207 51 10	Fresh or chilled plucked, bled, not drawn, with heads and feet, known as "82 % geese"	100 %
0207 51 90	Fresh or chilled plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75 % geese", or otherwise presented	100 %
0207 52 10	Frozen plucked, bled, not drawn, with heads and feet, known as "82 % geese"	100 %
0207 52 90	Frozen plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75 % geese", or otherwise presented	100 %
0207 54 10	Fresh or chilled boneless cuts	140 %
0207 54 21	Fresh or chilled bone in halves or quarters	100 %
0207 54 31	Fresh or chilled bone in whole wings, with or without tips	100 %
0207 54 41	Fresh or chilled bone in backs, necks, backs with necks attached, rumps and wing-tips	100 %
0207 54 51	Fresh or chilled bone in breasts and cuts thereof	120 %
0207 54 61	Fresh or chilled bone in legs and cuts thereof	100 %
0207 54 71	Fresh or chilled bone in paletots	100 %
0207 54 81	Fresh or chilled bone in other cuts	100 %
0207 54 99	Fresh or chilled other offals	100 %

0207 55 10	Frozen boneless cuts	140 %
0207 55 21	Frozen bone in halves or quarters	100 %
0207 55 31	Frozen bone in whole wings, with or without tips	100 %
0207 55 41	Frozen bone in backs, necks, backs with necks attached, rumps and wing-tips	100 %
0207 55 51	Frozen bone in breasts and cuts thereof	120 %
0207 55 61	Frozen bone in legs and cuts thereof	100 %
0207 55 71	Frozen bone in paletots	100 %
0207 55 81	Frozen bone in other cuts	100 %
0207 55 99	Frozen other offals	100 %
0207 60 05	Fresh or chilled or frozen not cut in pieces of guinea fowls	100 %
0207 60 10	Fresh or chilled or frozen boneless cuts of guinea fowls	140 %
0207 60 21	Fresh or chilled or frozen bone in halves or quarters	100 %
0207 60 31	Fresh or chilled or frozen bone in whole wings, with or without tips	100 %
0207 60 41	Fresh or chilled or frozen bone in backs, necks, backs with necks attached, rumps and wing-tips	100 %
0207 60 51	Fresh or chilled or frozen bone in breasts and cuts thereof	120 %
0207 60 61	Fresh or chilled or frozen bone in legs and cuts thereof	100 %
0207 60 81	Fresh or chilled or frozen bone in other cuts	100 %
0207 60 99	Fresh or chilled or frozen other offals	100 %
0209 90 00	Poultry fat	100 %
0210 99 39	Meat salted, in brine or dried	145 %
1602 31 11	Prepared or preserved meat, containing 57 % or more by weight of exclusively uncooked turkey meat	80 %
1602 31 19	Other prepared or preserved meat, containing 57 % or more by weight of poultry meat or offal of turkey	80 %
1602 31 80	Other prepared or preserved meat of turkey	40 %
1602 39 21	Uncooked prepared or preserved meat containing 57 % or more by weight of poultry meat or offal	80 %
1602 39 29	Other prepared or preserved meat containing 57 % or more by weight of poultry meat or offal	80 %
1602 39 85	Other prepared or preserved meat	40 %

ANNEX II

In Annex I to Implementing Regulation (EU) 2020/1988, in the table relating to the tariff quota with order number 09.0881, the row 'Quantity' is replaced by the following:

Quantity	2026:	Pro rata of 7 500 000 kg
	2027:	15 000 000 kg
	2028:	22 500 000 kg
	2029:	30 000 000 kg
	2030:	37 500 000 kg
	2031 and subsequent years: 45 000 000 kg	
	The pro rata quantity for year 2026 shall be divided as follows: 1 402 040 kg for sub-period 1 May to 30 June, 1 875 000 kg for sub-period 1 July to 30 September and 1 722 960 kg for sub-period 1 October to 31 December.	
	For the year 2027 and subsequent years, the annual quantity shall be divided as follows: 25 % for each sub-period.'	