

**Observación:**

Ante la conclusión de las negociaciones sobre el Acuerdo de Asociación entre Mercosur y la Unión Europea, el 6 de diciembre de 2024, el Ministerio de Relaciones Exteriores del Uruguay decidió publicar los textos negociados en 2023 y 2024, con el fin de garantizar la transparencia en la gestión pública.

Cabe señalar que estos textos se publican únicamente con fines informativos y podrán sufrir modificaciones adicionales como resultado del proceso de revisión legal al que estarán sujetos, sin perjuicio de los compromisos asumidos.

Los textos definitivos se publicarán tras la firma del Acuerdo.

El Acuerdo será vinculante para las Partes, de conformidad con el derecho internacional, sólo después de la finalización de los procedimientos legales internos necesarios para su entrada en vigor.

**[Changes to ANNEX X-A on vehicles, on Tariff Elimination Schedule for MERCOSUR]**

**1. Additions to section A regarding specific modalities for EVs, hybrids [point 1.1], hydrogen cars [point 1.2], and cars with new technologies not classified as electric, hybrid, or ICE [point 1.3]. Clarification on nomenclature used for category ‘15V’ [point 1.4]**

**1.1 Electric and Hybrid Vehicles, except hydrogen fuelled vehicles**

Customs duties on originating electric and hybrid vehicles, classified under 8703.40, 8703.50, 8703.60, 8703.70, 8703.80 except for hydrogen fuel cell vehicles - HS 2022:

- shall be subject to a 28,6% reduction of the base rate upon entry into force and until the end of year 5;
- as of 1 January of year 6, the remaining duties shall be eliminated in accordance with the table entitled Chronogram of Tariff Elimination for Staging Category “18” in Appendix X-A-2, and such vehicles shall be duty free as of 1 January of year 18.

**Chronogram of Tariff Elimination for Staging Category “18”**

<i>Year</i>	<i>AR/BR</i>	<i>PY</i>	<i>UY</i>	<i>Reduction</i>
0 - 5	25,0	14,3	16,4	28,6%
6	20,0	11,4	13,1	42,9%
7	20,0	11,4	13,1	42,9%
8	20,0	11,4	13,1	42,9%
9	15,0	8,6	9,9	57,1%
10	15,0	8,6	9,9	57,1%
11	15,0	8,6	9,9	57,1%
12	10,0	5,7	6,6	71,4%
13	10,0	5,7	6,6	71,4%
14	10,0	5,7	6,6	71,4%
15	5,0	2,9	3,3	85,7%
16	5,0	2,9	3,3	85,7%
17	5,0	2,9	3,3	85,7%
18	-	-	-	100,0%

**1.2. Hydrogen Fuelled Vehicles**

Customs duties on originating hydrogen fuel cell vehicles, classified under ex 8703.80 - HS 2022:

- a. shall remain at the base rate until the end of year 6;
- b. as of 1 January of year 7 and until the end of year 12, shall be subject to a 28,6 % reduction of the base rate;
- c. as of 1 January of year 13, the remaining duties shall be eliminated in accordance with the table entitled Chronogram of Tariff Elimination for Staging Category “25” in Appendix X-A-2, and such vehicles shall be duty-free as of 1 January of year 25.

**Chronogram of tariff elimination for staging category “25”**

<i>Year</i>	<i>AR/BR</i>	<i>PY</i>	<i>UY</i>	<i>Reduction</i>
0 - 6	35,0	20,0	23,0	-
7 - 12	25,0	14,3	16,4	28,6%
13	20,0	11,4	13,1	42,9%
14	20,0	11,4	13,1	42,9%
15	20,0	11,4	13,1	42,9%
16	15,0	8,6	9,9	57,1%
17	15,0	8,6	9,9	57,1%
18	15,0	8,6	9,9	57,1%
19	10,0	5,7	6,6	71,4%
20	10,0	5,7	6,6	71,4%
21	10,0	5,7	6,6	71,4%
22	5,0	2,9	3,3	85,7%
23	5,0	2,9	3,3	85,7%
24	5,0	2,9	3,3	85,7%
25	-	-	-	100,0%

### 1.3. Vehicles classified under subheading 8703.90 – HS 2022

Customs duties on originating vehicles classified under subheading 8703.90 - HS 2022:

- a. shall remain at the base rate until the end of year 6;
- b. as of 1 January of year 7 and until the end of year 17, shall be subject to a 28,6% reduction of the base rate;
- c. as of 1 January of year 18, the remaining duties shall be eliminated in accordance with the table entitled Chronogram of Tariff Elimination for Staging Category “30” in Appendix X-A-2, and such vehicles shall be duty-free as of 1 January of year 30.

***Chronogram of Tariff Elimination for Staging Category “30”***

<i>Year</i>	<i>AR/BR</i>	<i>PY</i>	<i>UY</i>	<i>Reduction</i>
0 - 6	35,0	20,0	23,0	-
7- 17	25,0	14,3	16,4	28,6%
18	20,0	11,4	13,1	42,9%
19	20,0	11,4	13,1	42,9%
20	20,0	11,4	13,1	42,9%
21	15,0	8,6	9,9	57,1%
22	15,0	8,6	9,9	57,1%
23	15,0	8,6	9,9	57,1%
24	10,0	5,7	6,6	71,4%
25	10,0	5,7	6,6	71,4%
26	10,0	5,7	6,6	71,4%
27	5,0	2,9	3,3	85,7%
28	5,0	2,9	3,3	85,7%
29	5,0	2,9	3,3	85,7%
30	-	-	-	100,0%

## 1.4. Chronogram of Tariff Elimination for Staging Category “15V”

6. (...)

(h) customs duties on originating goods provided for in the items in the staging category '15V' in Appendix X-A-2 (\*) shall remain at the base rate until the end of year 6, subject to paragraphs 7 and 8 of Article X.4; as of 1 January of year 7, duties shall be eliminated in annual stages in accordance with the table entitled Chronogram of tariff elimination 15V, and such goods shall be duty-free on 1 January of year 15; in addition, customs duties on such goods shall be subject to a 50% (fifty percent) reduction of the base rate upon entry into force and until the end of year 8 within an aggregate annual quota of 50 000 (fifty thousand) units; the annual quota shall be allocated among Mercosur members according to the following distribution on a first-come-first-served basis:” ...

(\*) For greater certainty, this paragraph applies to originating goods classified in the following tariff items: 8701.91.00, 8701.92.00, 8701.93.00, 8701.94.90, 8701.95.90, 8703.21.00, 8703.22.10, 8703.23.10, 8703.24.10, 8703.24.90, 8703.33.10, 8703.33.90, 8704.21.90, and 8704.31.90 (NCM 2022).

## 2. Changes to Section B:

### 2.1 Modifications to point 4 (in blue additions to existing Annex):

#### 4. Tariff rate quota for fresh and chilled, frozen and prepared pigmeat

- (a) Originating goods marked with the notation "TRQ-PK" in Appendix X-A-1 and listed in point (d) shall be subject to an in-quota tariff rate of 83 EUR per metric tonne in the following aggregate annual quantities:

Year	Aggregate annual quantity (MT – carcass weight equivalent)
0	4 167
1	8 333
2	12 500
3	16 667
4	20 833
5 and each subsequent year	25 000

- (b) Originating goods entered in excess of the aggregate quantities set out in point (a) shall be subject to the base rate of the customs duty set out in Appendix X-A-1.
- (c) Originating goods from Paraguay marked with the notation "TRQ-PK" in Appendix X-A-1 and listed in point (d) shall be duty-free as of the date of entry into force of this Agreement in the aggregate annual quantity of 1 500 metric tonnes.
- (d) Originating goods from Paraguay entered in excess of the aggregate quantities set out in point (c) shall be subject to the base rate of the customs duty set out in Appendix X-A-1.

- (e) When calculating quantities imported under this TRQ, the conversion factors set out in Section E shall be used to convert product weight to carcass weight equivalent.
- (f) This paragraph applies to originating goods classified in the following tariff items: 0203 11 10, 0203 12 11, 0203 12 19, 0203 19 11, 0203 19 13, 0203 19 15, 0203 19 55, 0203 19 59, 0203 21 10, 0203 22 11, 0203 22 19, 0203 29 11, 0203 29 13, 0203 29 15, 0203 29 55, 0203 29 59, 0210 11 11, 0210 11 19, 0210 11 31, 0210 11 39, 0210 12 11, 0210 12 19, 0210 19 10, 0210 19 20, 0210 19 30, 0210 19 40, 0210 19 50, 0210 19 60, 0210 19 70, 0210 19 81, 0210 19 89, 0210 99 41, 0210 99 49, 1602 41 10, 1602 42 10, 1602 49 11, 1602 49 13, 1602 49 15, 1602 49 19, 1602 49 30, 1602 49 50 and 1602 90 51.

## **2.2 New point 23 added:**

### **23. Tariff rate quota for biodiesel**

- (a) Originating goods from Paraguay marked with the notation "TRQ-BD" in Appendix X-A-1 and listed in point (d) shall be duty-free as of the date of entry into force of this Agreement in the aggregate annual quantity of 50 000 metric tonnes.
- (b) Originating goods from Paraguay entered in excess of the aggregate quantities set out in point (d) shall be subject to the customs duty set out in in paragraph (c)
- (c) Originating goods marked with the notation "TRQ-BD" in Appendix X-A-1 and listed in point (d) shall be eliminated in 11 (eleven) equal annual stages, and such goods shall be duty-free on 1 January of year 10.
- (d) This paragraph applies to originating goods classified in the following tariff items: 3826 00 10 and 3826 00 90.