



Summary of Applied Tariffs and Other Trade Measures Applicable to U.S. Almonds
June 26, 2024

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**
		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	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
Algeria	No	30%	30%	30%	30%	100%	100%	100%	100%	30%	30%	19% VAT (9% VAT for almond flour); 2% Precompte (PRCT); 2% Solidarity Contribution Tax; 30% Consumption Tax for almond paste; 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 Certificate of Conformity for prepared almonds and paste
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.
Argentina	No	9%	9%	9%	9%	12.6%	12.6%	12.6%	12.6%	9%	9%	21% VAT; 20% Advanced VAT (unprocessed almonds, flour and paste exempt); 6% Anticipated Profits Tax (APT) (almond paste exempt); 2.5% Gross Revenues Tax (almond paste exempt); 3% Import Statistics Fee (ISF) (almond paste exempt); 10 USD/imp/trans Customs Computer System (CCS) usage fee (almond paste exempt)	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.
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; 63 AUD/each Biosecurity Charge	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.
Bahrain	Yes: bilateral FTA	0%	5%	0%	5%	0%	5%	0%	5%	0%	5%	10% VAT	Customs value: CIF VAT: duty paid value	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% VAT; 20% Supplementary Duty (SD) (unprocessed almonds 2.5kg or more exempt - HS 0802.11/12.90)	Customs value: CIF AIT: CIF ATV: duty paid value RD: CIF VAT: CIF SD: aggregate duty	Phytosanitary certificate; Import permit
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	9%	9%	9%	9%	12.6%	12.6%	12.6%	12.6%	9%	9%	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 permit
Burma (Myanmar)	No	15%	15%	15%	15%	30%	30%	30%	30%	10%	10%	5% Commercial tax (CT); 0.5% Landing charge	Customs value: CIF CT: duty paid value 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%	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; GACC Facility and Product Registration; Retaliatory Tariffs 5/See more information at end of chart.

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**
		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													Phytosanitary certificates, import permits, other
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%	5% (without sugar) or 14%	0%	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
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%	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; 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
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)
EU-27	No	Bitter: 0% Other: 5.6% (2% within 86,223 MT quota)	Bitter: 0% Other: 5.6% (2% within 86,223 MT quota)	Bitter: 0% Other: 3.5% (2% within 86,223 MT quota)	Bitter: 0% Other: 3.5% (2% within 86,223 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
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
Honduras	Yes: DR-CAFTA	0%	0%	0%	0%	0%	15%	0%	5% or 15%	0%	0%	15% Sales Tax	Customs value: CIF Sales Tax: duty paid value	Phytosanitary certificate; Certificate of origin; Certificate of free sale (processed); Product specification report (processed)
India	No	35 Rs/kg	35 Rs/kg	100 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)
Indonesia	No	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	11% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Aflatoxin analysis result; Product registration with BPOM (processed); Certificate of free sale (processed)
Israel	Yes: bilateral FTA	For confectionery use: 0% Other: 3.89 ILS/kg (1.35 USD/kg within quota of 642 MT)	For confectionery use: 0% Other: 4.32 ILS/kg (Free within quota of 150,000 kg)	For confectionery use: 0% Other: 6.93 ILS/kg (1.80 USD/kg within quota)	For confectionery use: 0% Other: 7.70 ILS/kg (Free within quota of 1,700,000 kg)	For confectionery use: 0% Other roasted almonds: 17.85% Other almonds: 21% (Free within 150 MT quota)	For confectionery use: 0% Other roasted almonds: 21% Other almonds: 21%	0%*	0%	0%	0%	17% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Invoice declaration
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 - C7&X 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 - C7&X 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; 9% other	34% w/ added sugar; 21.3% other	0%	15%	10% Consumption Tax	Customs value: CIF Consumption: duty paid value	Phytosanitary 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			
Listed alphabetically	Yes/No											incl. VAT & other taxes	CIF/FOB/other	Phytosanitary certificates, import permits, other
Jordan	Yes: bilateral FTA	0%	0%	0%	0%	0%	15%	0%	15%	0%	0%	16% or 4% (fresh) - General Sales Tax (GST) 1 JOD/article Customs Declaration Processing Fee (CDPF)	Customs value: CIF GST: duty paid value CDPF: per article	FDA certificate of free sale; Certificate of origin
Kenya	No	10%	10%	35%	35%	35%	35%	35%	35%	25%	25%	1.5% EAC Infrastructure Levy (EAC Levy) 3.5% Import Declaration Fee (IDF) 2% Railway Levy 16% 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
Malaysia	No	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	5% Sales and Service Tax (SST; almond flour is exempt)	Customs value: CIF SST: duty paid value plus all other taxes	Phytosanitary certificate
Mexico	Yes: USMCA (formerly NAFTA)	0%	15%	0%	20%	0%	20%	0%	20% + 0.36 USD/kg sugar	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/m ³ : Fumigation Tax (FT) 0.005 MAD/kg Vegetable Products Sanitary Inspection Tax (VPSIT)	Customs value: CIF VAT: duty paid value Parafiscal: duty paid value FT: per fumigation VPSIT: per kg	Phytosanitary certificate
New Zealand	No	0%	0%	0%	0%	0%	0%	5%	5%	0%	0%	15% Good and Services Tax (GST) 38.53 NZD/each entry - Import Entry Transaction Fee (IETF) 46.4 NZD/each entry - Biosecurity Levy	Customs value: FOB GST: duty paid value IETF: per commercial import	
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.	Phytosanitary certificate; Certificate of registration (sanitary certificate)
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%	5% VAT	Customs value: CIF VAT: CIF	Phytosanitary certificate
Pakistan	No	16%	16%	20%	20%	16%	16%	20%	20%	16%	16%	25% Sales Tax (16% for almond flour) 15% - 45% Regulatory Duty 9% Advance Income Withholding Tax (AIWHT) 4% Additional Customs Duty (ACD; 6% for almond paste)	Customs value: CIF Sales Tax: duty paid value Reg. Duty: CIF AIWHT: CIF ACD: CIF	Phytosanitary certificate; Import permit

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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			
Listed alphabetically	Yes/No											incl. VAT & other taxes	CIF/FOB/other	Phytosanitary certificates, import permits, other
Panama	Yes: bilateral FTA	0%	0%	0%	0%	0%	0-15% (see note)	0%	15%	0%	0%		Customs value: CIF	Phytosanitary certificate; Certificate of free sale (processed); Certificate of origin/manufacturer's declaration
Paraguay	No	9%	9%	9%	9%	12.6%	12.6%	12.6%	12.6%	9%	9%	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% (suspension requested)	3% (suspension requested)	3% (suspension requested)	3% (suspension requested)	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
Russia	No	0% Russia has banned the import of certain U.S. ag products, including raw almonds, through 2024.	0%	0% Russia has banned the import of certain U.S. ag products, including raw almonds, through 2024.	0%	10%	10%	10-12% (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
Saudi Arabia	No	5%	5%	5%	5%	5%	5%	5%	5%	5%	5%	15% VAT	Customs value: CIF VAT: CIF	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%	9% Goods and Services Tax (GST)	Customs value: CIF GST: duty paid value	
South Africa	No	0%	0%	0%	0%	0%	0%	30% or 0.045 ZAR/kg, whichever is greater	30% or 0.045 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
Sri Lanka	No	20%	20%	20%	20%	20% or 260 LKR/kg, whichever is higher	20% or 260 LKR/kg, whichever is higher	20% or 210 LKR/kg, whichever is higher	20% or 210 LKR/kg, whichever is higher	20%	20%	15% - 50% CESS; 18% VAT; 6%-10% Ports and Airports Development Levy (PAL; almond flour is exempt) 2.5% Social Security Contribution (SSC) Levy	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
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: 12.45 CHF/100 kg gross	Not containing sugar: 14 CHF/100 kg gross; Containing sugar: 12.45 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 <i>*Although not a European Union member country, Switzerland applies EU import requirements.</i>
Syria	No	10%	10%	20%	20%	30%	30%	10%	10%	10%	10%	6%-35% Unified tax surcharge on all imported goods		
Taiwan	No	Sweet: 5%; Bitter: 10% or 4 TWD/kg	Sweet: 5%; Bitter: 10% or 4 TWD/kg	Sweet: 2.5%; Bitter: 10% or 4 TWD/kg	Sweet: 2.5%; Bitter: 10% or 4 TWD/kg	7.5%	7.5%	20%	20%	18.5%	18.5%	5% VAT; 0.04% Trade Service Fee (TSF)	Customs value: CIF VAT: duty paid value TSF: CIF	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

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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			
Listed alphabetically	Yes/No											incl. VAT & other taxes	CIF/FOB/other	Phytosanitary certificates, import permits, other
Tunisia	No	36%	36%	36%	36%	50%	50%	50%	50%	36%	36%	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% + 580 USD/t	15% + 580 USD/t	25% + 942 USD/t	15% + 942 USD/t	58.5%	58.5%	58.5%	58.5%	23.1%	23.1%	1% VAT	Customs value: CIF VAT: duty paid value	Phytosanitary certificate; Certificate of free sale (processed)
United Kingdom	No	Bitter: 0% Other: 0% (tariff suspension Apr'24 June'26)	Bitter: 0% Other: 0%	Bitter: 0% Other: 0% (tariff suspension Apr'24 June'26)	Bitter: 0% Other: 0%	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; 7.7 See more UK tariff information at end of chart.	Customs value: CIF VAT: duty paid value	Voluntary pre-export check (PEC) certificate [7.7 See more information on GB PEC at end of chart]; 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 - 1,000 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
Uruguay	No	9%	9%	9%	9%	12.6%	12.6%	12.6%	12.6%	9%	9%	22% VAT; 3.6525% Social Security Contribution (COFIS); 2.5% Import Commission - BROU (IC-BROU); 2% Consular Fee (CF) 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
Venezuela	No	10%	10%	10%	10%	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%	10% VAT	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, FSSC 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

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")

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**
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

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 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_Algiers_Algeria_2-12-2019.pdf
https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=FAIRS%20Annual%20Country%20Report%20Annual_Algiers_Algeria_AG2023-0018

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 to 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. 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=FAIRS%20Export%20Certificate%20Report%20Annual_Luanda_Angola_AO2023-0004

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 (CIF 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/PEX/aces/ViewCommodity.jsf>
https://apps.fas.usda.gov/newgainapi/api/Report/DownloadReportByFileName?fileName=FAIRS%20Annual%20Country%20Report%20Annual_Buenos%20Aires_Argentina_AR2023-0019

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/PEX/aces/ViewCommodity.jsf>

5. 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 various 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.

