

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

CHAPTER II

IMPORTS OF PROCESSED AGRICULTURAL PRODUCTS

SECTION II

Preferential Trade

Subsection I

reduction of import duties

Article 10

Reduction and phasing out of agricultural components, ad valorem duties and additional duties

1 Where an international agreement concluded or provisionally applied by the Union in accordance with the TFEU:

- a provides for a reduction or consecutive reductions leading to a phasing out of import duties for processed agricultural products; and
- b sets out the products eligible for these reductions, the quantities of goods, the value of any quotas to which these reductions apply, the method of calculating such quantities or values or the factors determining the reduction in the agricultural component, in the additional duties on sugar and flour, or in the ad valorem duty,

the agricultural component, the additional duties on sugar and flour, or the ad valorem duty may be subject to the reduction or consecutive reductions leading to a phasing out that are provided for in the case of import duties for processed agricultural products.

For the purpose of this Article, the agricultural component may also include the agricultural element as referred to in point B 1 of Section I of Part One of Annex I to Regulation (EEC) No 2658/87 and laid down in Table 2 of Annex 1 to Section I of Part Three of Annex I to that Regulation.

2 Where an international agreement concluded or provisionally applied by the Union in accordance with the TFEU provides for a reduction or phasing out of the agricultural components with regard to the products listed in Table 2 of Annex I to this Regulation, the duty consisting of the agricultural component, which is part of the ad valorem duty, shall be replaced by a non-ad valorem agricultural component.

Changes to legislation:

There are outstanding changes not yet made to Regulation (EU) No 510/2014 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to :

- Regulation revoked by [2023 c. 28 Sch. 1 Pt. 2](#)

Changes and effects yet to be applied to the whole legislation item and associated provisions

- Signature omitted by [S.I. 2019/828 reg. 38](#)
- Art. 8(d) word substituted by [S.I. 2019/1402 reg. 7\(2\)\(b\)](#)
- Art. 9(g) omitted by [S.I. 2019/1402 reg. 7\(3\)\(b\)](#)
- Art. 26(f) words substituted by [S.I. 2019/1402 reg. 7\(4\)\(b\)](#)
- Art. 26(f) words substituted in earlier amending provision [S.I. 2019/1402, reg. 7\(4\)\(b\)](#) by [S.I. 2020/1452 reg. 7\(4\)\(a\)](#)
- Art. 27(i) words substituted by [S.I. 2019/1402 reg. 7\(5\)\(b\)](#)
- Art. 27(i) words substituted in earlier amending provision [S.I. 2019/1402, reg. 7\(5\)\(b\)](#) by [S.I. 2020/1452 reg. 7\(4\)\(b\)](#)
- Art. 32(1)(g) omitted by [S.I. 2019/1402 reg. 7\(7\)\(a\)\(ii\)](#)
- Art. 34(2)(b) word substituted by [S.I. 2019/1402 reg. 7\(9\)\(b\)](#)
- Art. 36(a) words substituted by [S.I. 2019/1402 reg. 7\(11\)\(b\)](#)
- Art. 36(b) words substituted by [S.I. 2019/1402 reg. 7\(11\)\(c\)](#)