

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 IV

MEASURES APPLYING TO BOTH IMPORTS AND EXPORTS

Article 34

Direct offsetting in preferential trade

1 Where an international agreement concluded or provisionally applied by the Union in accordance with the TFEU so provides, the duty applicable on importation of agricultural products may be replaced by an amount established on the basis of the difference between agricultural prices in the Union and those in the country or the region concerned, or by an amount offsetting a jointly established price for the country or the region concerned.

In that case, the amounts payable on exports to the country or region concerned shall be determined jointly and on the same basis as the agricultural component of the import duty under the conditions laid down in the agreement.

- 2 The Commission shall, where necessary, adopt implementing acts,:
- a fixing the applicable duty referred to in paragraph 1 and the related amounts payable on exports to the country or region concerned;
 - b ensure that processed agricultural products declared for export under a preferential arrangement are not actually exported under a non-preferential arrangement or vice versa.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 44(2).

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](#)
- Art. 34(2) words omitted by [S.I. 2019/1402 reg. 7\(9\)\(c\)](#)
- Art. 34(2) words substituted by [S.I. 2019/1402 reg. 7\(9\)\(a\)](#)

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\(11\)\(c\)](#)