



BEEF & VEAL TARIFFS

JANUARY 2017

A tariff is a duty levied on goods exported to another country. Some countries have tariff rate quotas which allow a limited volume of products to be imported to a country at a preferential rate. Exports above the quota limit attract higher 'out-of-quota' duties.

IMPORTING COUNTRY	BOUND TARIFF ¹	APPLIED TARIFF ²
Canada	26.5%	In-quota tariff - 0% Out-of-quota tariff - 26.5%
China	12%-25% (depending on product)	0%
Chinese Taipei	NT\$10 per kg	0%
European Union	12.8% + €141.4-12.8% + €304.1 per 100kg (depending on the product)	New Zealand-EU High Quality Beef Quota - 20% tariff ³ Out-of-quota tariff - 12.8% + €141.4-€304.1 per 100kg (depending on product)
French Polynesia	Not a WTO member	0%
Gulf Co-Operation Council (GCC)	Bahrain 35% Kuwait 100% Oman 5% Qatar 10%-15% Saudi Arabia 5%-7% (depending on product) United Arab Emirates 15%	0% - Chilled and fresh beef 5% - Frozen beef
Hong Kong	0%	0%
Indonesia	50%	0%-5%
Japan	50%	38.5%
Philippines	35%-40% (depending on product)	0%
Russia	55%	In-quota tariff - 15%, Out-of-quota tariff - 55%
Singapore	0%-10% (depending on product)	0%
South Korea	40%	32% - Up to 38,495 tonnes (across all beef safeguard lines) 40% - Above 38,495 tonnes (across all beef safeguard lines)
Thailand	50%	8% - Below beef safeguard of 897.93 tonnes 50% - Above beef safeguard of 897.93 tonnes
United States	26.4%	In-quota tariff - US4.4cents per kg Out-of-quota tariff - 26.4%

¹ Bound tariffs are maximum duty ceilings set under the General Agreement on Tariffs and Trade (GATT) administered by the World Trade Organization (WTO).

² Applied tariffs are the duties currently imposed by importing countries.

³ Refer to the country-specific tariff quotas for beef.

COUNTRY-SPECIFIC TARIFF RATE QUOTAS FOR BEEF

Following the GATT Uruguay round, New Zealand was allocated country-specific tariff rate quotas for beef and veal exports to Canada, the US and the European Union.

IMPORTING COUNTRY	NEW ZEALAND'S COUNTRY-SPECIFIC TARIFF QUOTAS (TONNES)	IN-QUOTA TARIFF
Canada	29,600 (calendar year)	0%
European Union (high quality beef)	1,300 (1 July–30 June)	20%
United States	213,402 (calendar year)	US 4.4 cents per kg

MOST FAVOURED NATION TARIFF RATE QUOTAS FOR BEEF

Some countries operate a number of separate tariff rate quotas on a most favoured nation basis. Exporters from many countries are able to compete to utilise these quotas (this includes but is not limited to New Zealand, Australia and Brazil).

IMPORTING COUNTRY	MOST FAVOURED NATION (TONNES)	IN-QUOTA TARIFF
European Union (frozen beef)	53,000 tonnes (1 July–30 June)	20%
European Union (processing beef) ¹	63,703 tonnes (1 July–30 June)	A products: 20% B products: 20% + (€994.5 per tonne – €2,138.4 per tonne)
European Union (grain-finished high quality beef)	48,200 tonnes (1 July – 30 June (quota is allocated to eligible product as it arrives at the port of entry—i.e. a first-come/first-served basis))	0%
Russia	Other countries ² beef quotas are: <ul style="list-style-type: none"> • 407,000 tonnes for frozen beef (calendar year) • 11,000 tonnes for chilled beef (calendar year) 	15%

¹ The European Union import tariff quota for frozen processing beef is an import tariff quota of bone-in equivalent of frozen beef falling within the CN code 0202 20 30, 0202 30 10, 0202 30 50, 0202 30 90 or 0206 29 91 intended for processing in the EU.

² New Zealand is included within other countries category.

Beef + Lamb New Zealand has made its best efforts to provide accurate tariff rate information as of 1 January 2017. Please note that individual countries and regional groupings can change their tariff schedules at any point in time. To ensure you are using the most current information, please confirm tariff schedules with your importer or point of contact in the country of interest.