GrainGrowers Submission: Australia-EU Free Trade Agreement

19 September 2019

Summary and Recommendation

The European Union is an important market for the Australian grains industry, valued at over A$1.1 billion, driven primarily by the export of Australian canola for use in the European biodiesel sector. Up to 90% of all Australian canola exports in recent years have been directed to Europe. Maintaining and diversifying trade with Europe is of critical importance to Australian farmers, providing important market diversification for the Australian grains sector industry.

Despite the existing trade canola between both regions, Australian grain, oilseed and pulse producers and exporters continue to face several barriers to trade in Europe, including high tariffs and increasingly restrictive non-tariff barriers to trade such as chemical and environmental regulations.

Australia's processed cereal grain products, including flour, wheat starch and gluten, face prohibitive tariffs of 35% to 50%. Unprocessed pulses face tariffs of around 3%, while Australian wheat and barley incur tariffs of around 95 EUR/tonne, equivalent to more than 50% on an ad valorem basis. Australian exporters also face onerous and prohibitive non-tariff barriers when seeking to do business in Europe. These barriers include environmental regulations and traceability requirements, restrictive chemical regulations and residue requirements. In addition, Australian farmers face competition from European farmers who receive some of the highest levels of government subsidisation in the world.

The Australian grain industry is not a threat the domestic European market. The Australian sector is simply too small and our natural resource limitations means that increases in Australian production is constrained. European grain, oilseed and pulse production is nearly 8.5-times greater than Australia's and European arable land availability is 2.3-times greater than ours. Australia imports more agricultural products from the European Union than it is allowed to export to the European Union.

The negotiation of a trade agreement between the European Union and Australia provides an opportunity for strengthened relations between both regions, an opportunity for the immediate and full elimination of all tariff barriers on grains and processed grain products, and the opportunity to ensure that non-tariff measures do not restrict or add cost to trade between the two regions. It is important that this trade agreement achieves these objectives. GrainGrowers is hopeful that an EU-Australia FTA will underpin ongoing strength in the existing relationship for the benefit of both economies. The FTA has the potential to deliver significant shared economic benefits.

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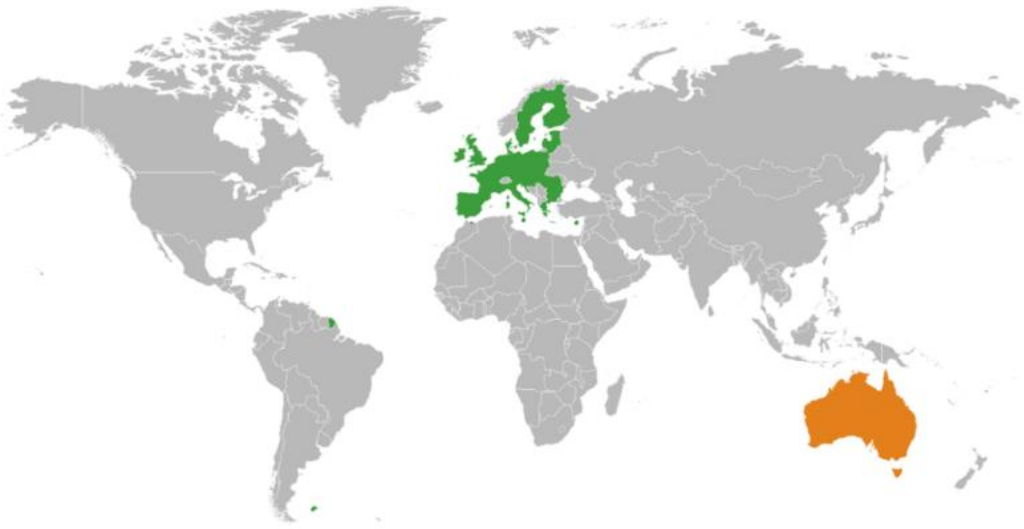


Source: https://en.wikipedia.org/wiki/Australia%E2%80%93European_Union_relations

Comparison of the Australian and European Grain Sectors

1. Overview

European and Australia are both large exporters of grains, oilseeds and pulses[1] with 27.6 million tonnes and 34.5 million tonnes respectively. However, that is where similarities between the two regions end.

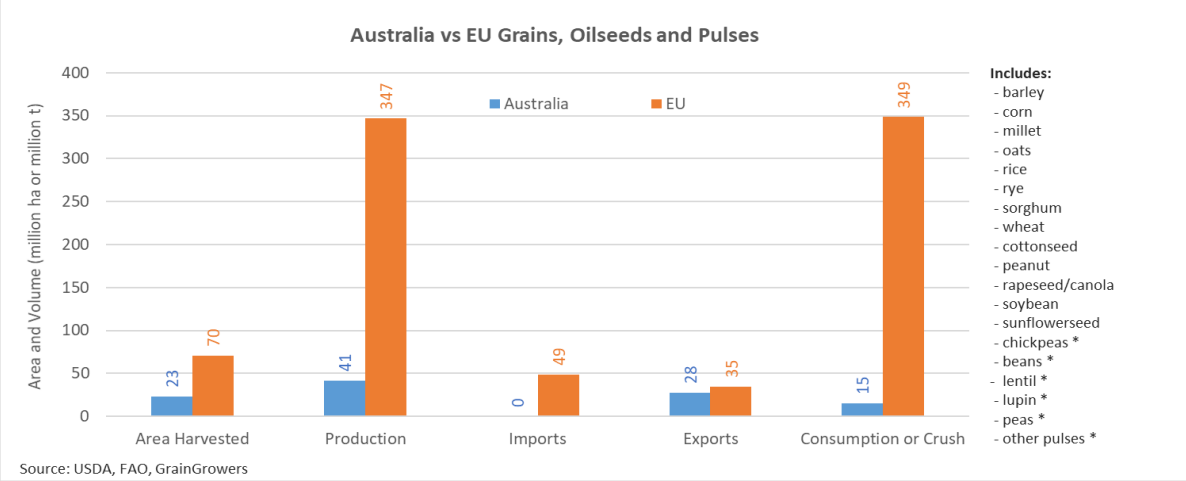
European grains production, at 346.6 million tonnes in 2017/18 was 8.4-times larger than Australia (41.4 million tonnes), driven by larger area harvested (70.4 million hectares vs 23 million hectares) and substantially higher yields (4.9t/ha vs 1.8t/ha). Arable land availability in the European Union is over 1.07 million square kilometres, 2.3-times larger than the 461.5 thousand square kilometres in Australia. This is despite the total landmass of Australia being 45% greater than that of Europe.

European grain consumption, at 348.6 million tonnes, is 23-times larger than Australia, and annual European grain imports are 48.7 million tonnes compared to 368 thousand tonnes in Australia.

Figure 1: Comparison of EU and Australia - Land Availability, Use and Production

	EU	Australia	EU / Aust (x)
Population (persons)	508,451,000	24,600,000	20.7 x
Landmass (sq km)	4,238,213	7,692,000	0.6 x
Agricultural land (sq km)	1,845,340	3,659,130	0.5 x
Arable land (sq km)	1,072,268	461,520	2.3 x
% agricultural land	44%	48%	-
% arable land	25%	6%	-
% area cropped	17%	3%	-
Grain, oilseed, pulse output ('000 T)	346,634	41,401	8.4 x
Average yields (t/ha)	4.9	1.8	2.7 x

Figure 2: Comparison of Australian and EU Grains Sectors



[1] Collectively and here-in referred to as "grains".

2. Production

Grains: Total cereal grain production in the European Union is 306.7 million tonnes vs Australia with 33.6 million tonnes. The European Union is a significantly larger producer of all major cereal grains than Australia, led by wheat (151.7 million tonnes vs 21.3 million tonnes), corn (62.3 million vs 0.4 million) and barley (59.1 million vs 8.9 million). In 2017/18 European cereal grain yields averaged 5.5 tonnes per hectare, 2.9-times higher than Australia's average cereal grain yields of 1.9 tonnes per hectare.

Oilseeds: Europe is a much larger producer of oilseeds than Australia with 35.0 million tonnes vs 5.3 million tonnes. European rapeseed (canola) production in 2017/18 was 22.4 million tonnes vs 3.7 million tonnes in Australia; sunflower seed production was 9.7 million vs only 0.03 million; and soybean production of 2.7 million vs 0.06 million in Australia. Only cottonseed production in Australia (1.5 million tonnes) is greater than that in Europe (0.5 million tonnes). European oilseed yields, at 2.8 tonnes per hectare, are 1.8-times higher than Australian oilseed yields (1.6 tonnes per hectare). For rapeseed, European yields are 2.4-times that of Australia.

Pulses: Europe is also a larger producer of pulses than Australia (5.0 million tonnes vs 2.5 million tonnes respectively). Europe is a much bigger producer of field peas and dry beans, however Australia is a larger chickpeas, lupins and lentils. European average pulse yields are twice that of Australia.

3. Trade

Grains: Europe is both a large exporter and importer of cereal grain, yet continues to run a net trade surplus. Europe's total cereal grain exports in 2017/18 were 31.5 million tonnes, led by wheat (23.3 million tonnes), barley (5.9 million tonnes) and corn (1.7 million tonnes). European cereal grain imports in the same year were 26.8 million tonnes, dominated by corn (18 million tonnes), wheat (5.8 million tonnes) and rice (2.0 million tonnes).

In contrast, the Australian grain sector is export focussed with negligible imports in non-drought years. Australia's total grain exports in 2017/18 were 27.6 million tonnes, led by wheat (14.5 million tonnes) barley (6.5 million tonnes), sorghum (650 thousand tonnes) and oats (550 thousand tonnes).

Oilseeds: Europe is a very large net importer of oilseeds, driven by total imports of 20.5 million tonnes against total exports of 1 million tonnes. European oilseed imports are dominated by soybeans (15 million tonnes) and rapeseed (4 million tonnes). In contrast, despite smaller production, Australia is a larger oilseed exporter than Europe. Australia's total oilseed exports in 2017/18 were nearly 3 million tonnes, largely canola (2.7 million tonnes) with smaller volumes of cottonseed exports.

Pulses: Europe is both a large exporter and importer of pulses, contrasting with Australia which is primarily an exporter only. European total pulse exports in 2017/18 were 1.9 million tonnes, dominated by dry peas (1.1 million tonnes) and dry beans (735 thousand tonnes). At the same time, Europe imported 1.5 million tonnes of pulses, led by beans, peas and lentils. Australia's total pulse exports in 2017/18 (2.1 million tonnes) were led by chickpeas (1.3 million tonnes), beans (411 thousand tonnes), lentils (284 thousand tonnes) and peas (156 thousand tonnes).

Figure 3: Comparison of Australian and EU Production (Grains, Oilseeds, Pulses)

Figure 3.1 - Grains

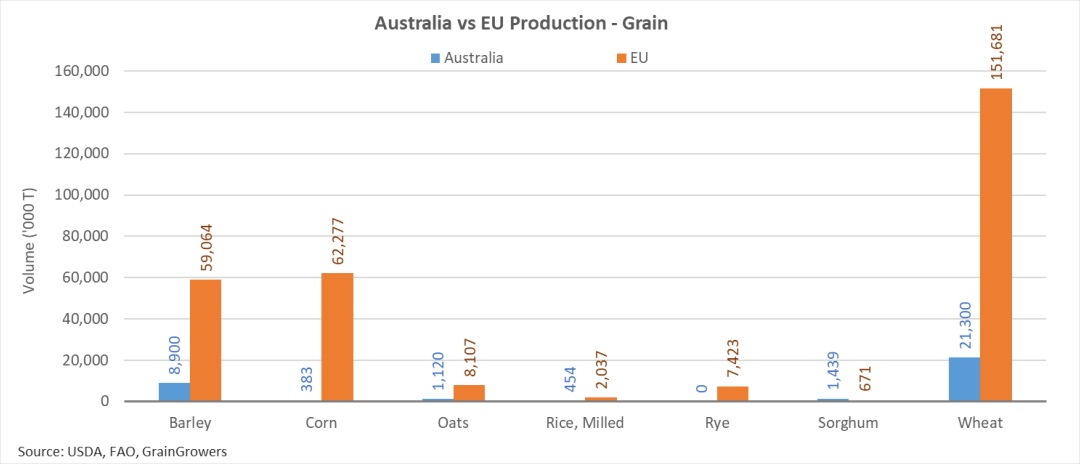


Figure 3.2 - Oilseeds

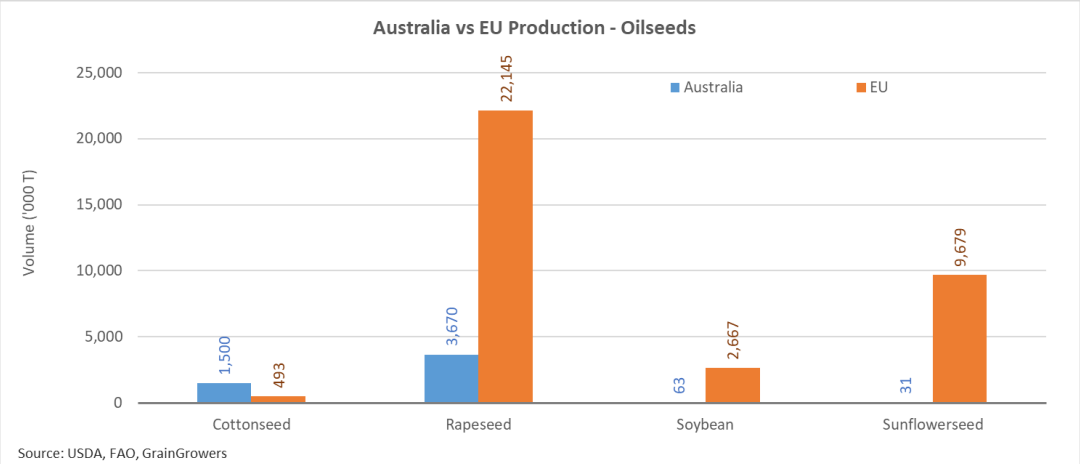


Figure 3.3 - Pulses

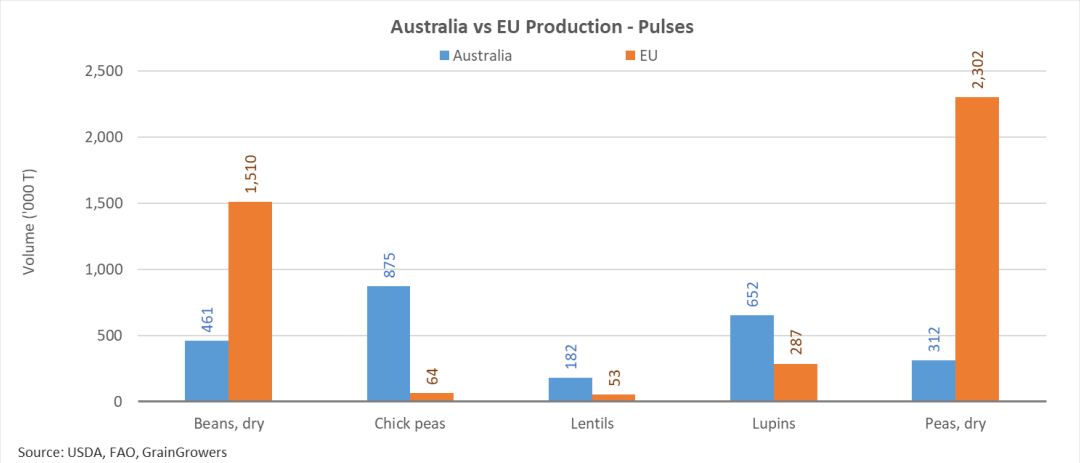
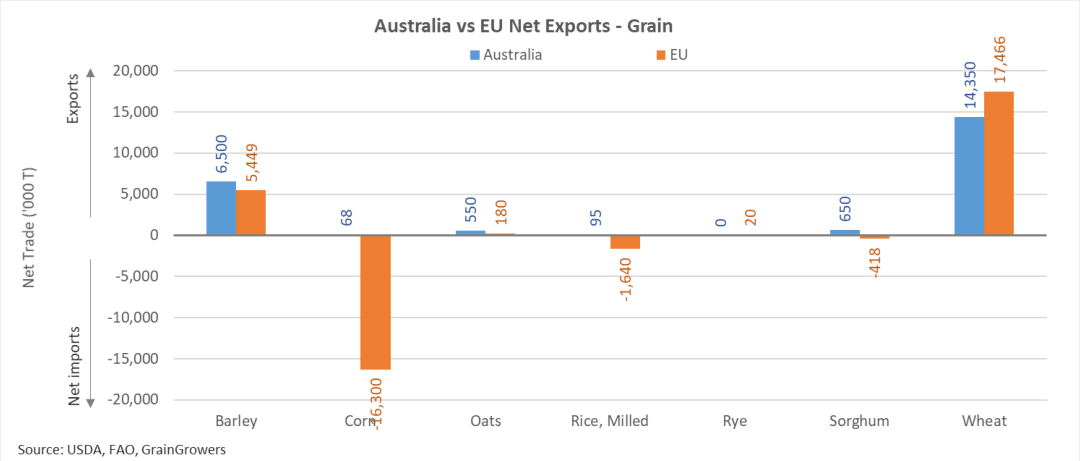


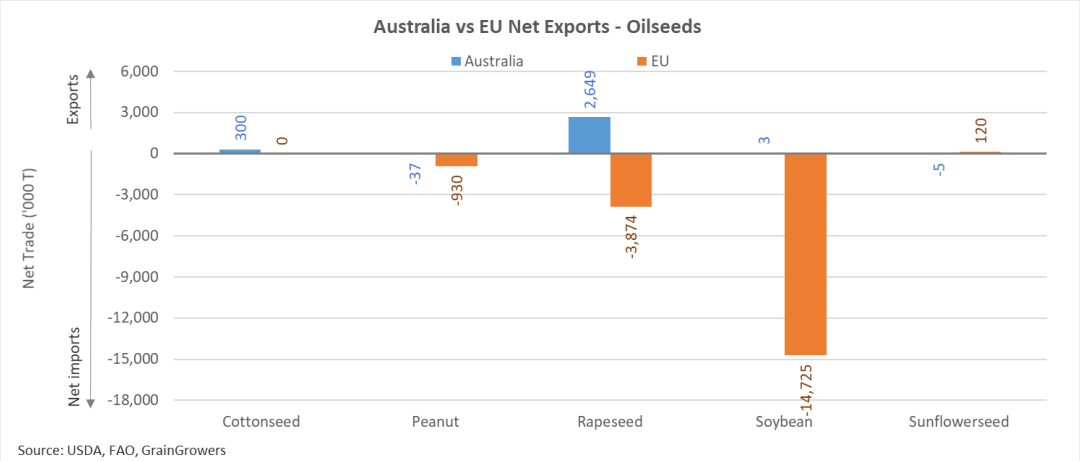
Figure 4: Comparison of Australian and EU Trade (Grains, Oilseeds, Pulses)

Figure 4.1 - Grains



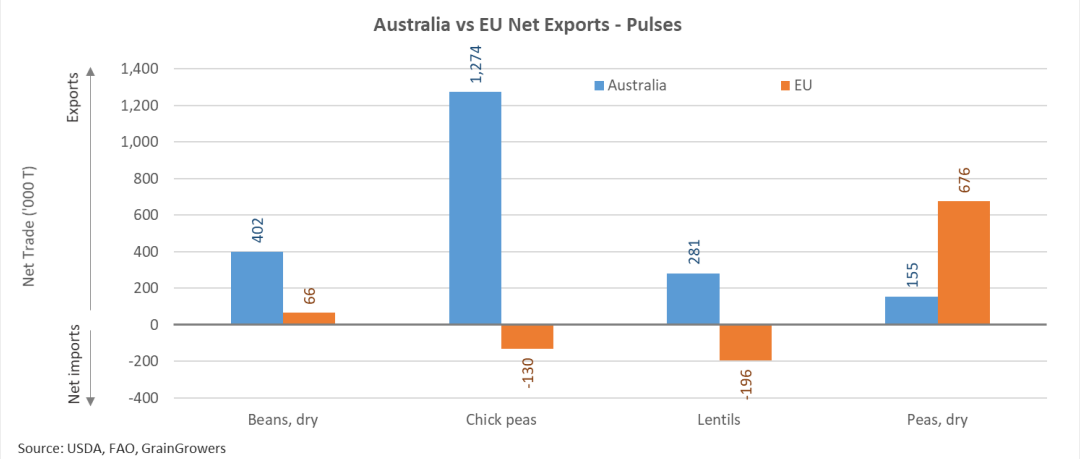
Source: USDA, FAO, GrainGrowers

Figure 4.2 - Oilseeds



Source: USDA, FAO, GrainGrowers

Figure 4.3 - Pulses



Source: USDA, FAO, GrainGrowers

European grain supply and demand over time

Grains:

Whilst Europe typically runs a grains production surplus and is typically a net grains exporter, cyclical production patterns have created several short-term trade deficits over the past two decades. Since 2000, Europe's net grain trade has ranged from net imports of 11.7 million tonnes (2007/08) to net exports of 32.8 million tonnes (2014/15). This swing in net trade, of 44.5 million tonnes, has significant ramifications on global grain trade and prices. Europe is predicted to be modest net exporter of 5.2 million tonnes of grains in 2019/20 after being an importer of 290 thousand tonnes of in 2018/19 season.

Figure 5: EU Grain Production and Consumption

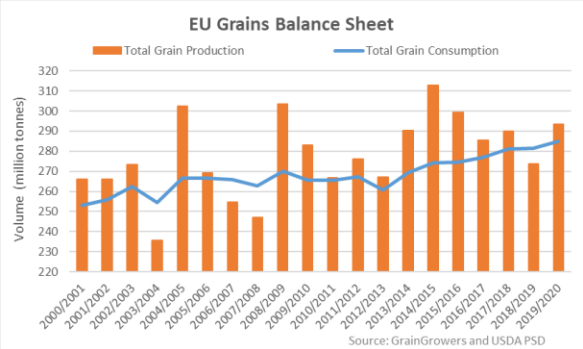
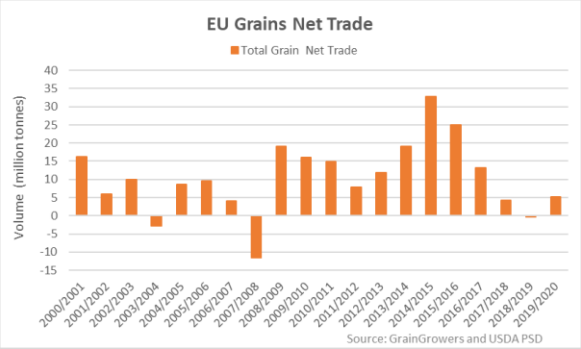


Figure 6: EU Grain Trade (Net)



Oilseeds:

Europe is a large and growing importer of oilseeds, with total imports of nearly 22 million tonnes in 2019/20, up from 16 million tonnes in 2005/06. EU oilseed consumption has trended higher over the past two decades; however, the rate of growth has slowed in the last five years as the domestic biodiesel sector has matured. Similarly, total EU oilseed production has flatlined since 2013, and has trended lower in the past two seasons. Since 2014/15 EU rapeseed production has declined by 7 million tonnes. Restrictions in domestic chemical regulations has negatively impacted the viability and sustainability of European rapeseed production. Oilseed imports are led by soybeans (15 million tonnes) and rapeseed (5 million tonnes). Prior to 2008/09, the EU was not an importer of rapeseed, with the rapid step increase in the result of changes in EU biodiesel policies.

Figure 7: EU Oilseed Balance Sheet

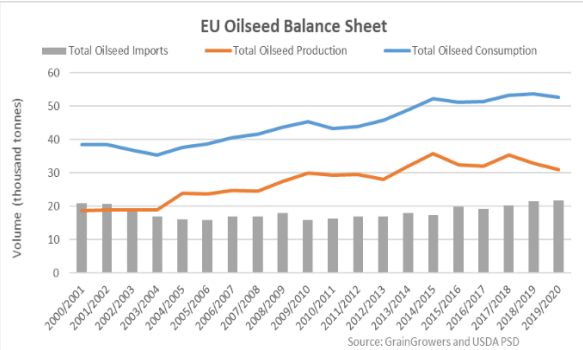
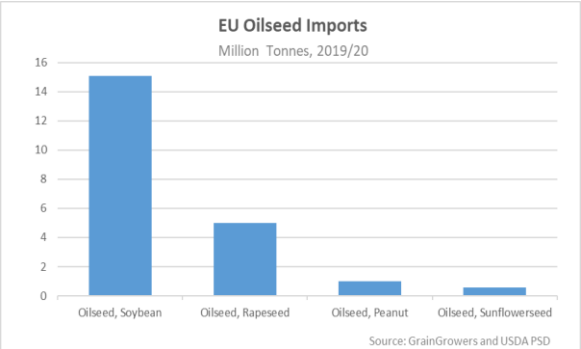


Figure 8: EU Oilseed Imports by Type



Vegetable oil:

European vegetable oil consumption is dominated by rapeseed oil (9.6 million tonnes), palm oil (6.9 million tonnes) and sunflowerseed oil (4.8 million tonnes). Over half of all EU vegetable oil consumption is for industrial purposes (largely biodiesel), up from less than 15% in 2000/01. Following rapid growth from 2000/01 to 2009/10, total rapeseed oil used for industrial purposes has flatlined. In contrast, in the past five years there has been modest growth in palm oil demand for industrial applications and sunflower oil use in food applications.

Figure 9: EU Vegetable Oil Consumption by Type

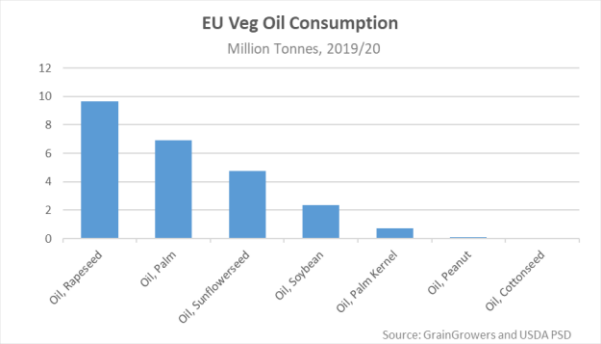


Figure 10: EU Food vs Industrial Vegoil Use

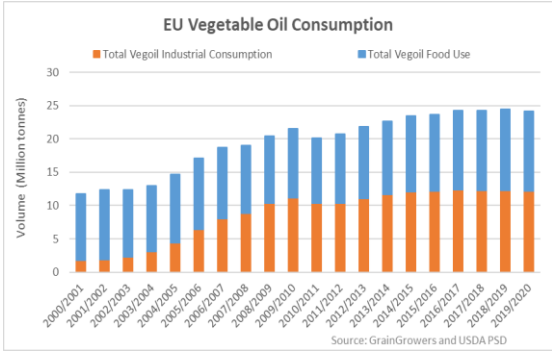


Figure 11: EU Industrial Vegetable Oil Consumption

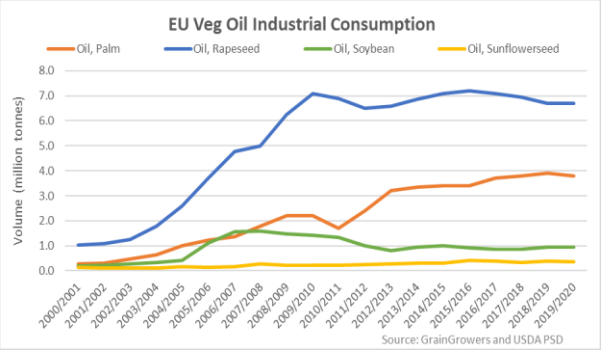
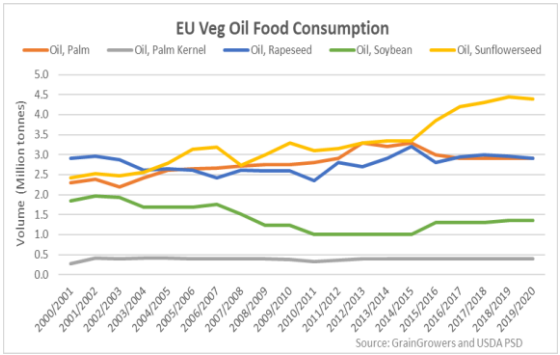


Figure 12: EU Food Vegetable Oil Consumption



Australia-EU Grain Trade

Europe is an important market for the Australian grains industry. In the five years from 2013 to 2017, Australia exported an average of 2.1 million tonnes of grains, oilseeds and pulses to the EU, valued at USD960million (AUD1.16billion).

Trade between Australia and Europe is dominated by canola, which at 1.8 million tonnes and USD875 million per annum, contributes over 90% of total grain, pulse and oilseed trade between the two regions. On average, Europe accounts for two-thirds of total Australian canola exports, driven by Belgium, Germany, France and Netherlands, and in recent years Europe has accounted for up to 90% of Australia's total canola exports. In 2017, Australia exported 2.5 million tonnes of canola seed to Europe, valued at USD1.2 billion (AUD1.5 billion). Australian canola exported to EU is used for biodiesel production, with

demand largely driven by the EU Renewable Energy Directive. Traditionally, only non-GM canola is exported from Australia to the EU.

In addition to canola, Australia exports around 200 thousand tonnes of wheat to Europe (virtually all durum to Italy), valued at AUD70 million, and 22 thousand tonnes of pulses (primarily to the UK), valued at approximately AUD22 million.

Figure 13: Australian exports to EU by type (KT)

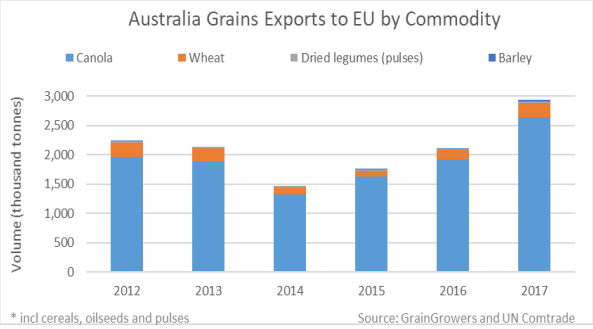


Figure 14: Australian exports to EU by type (USD)

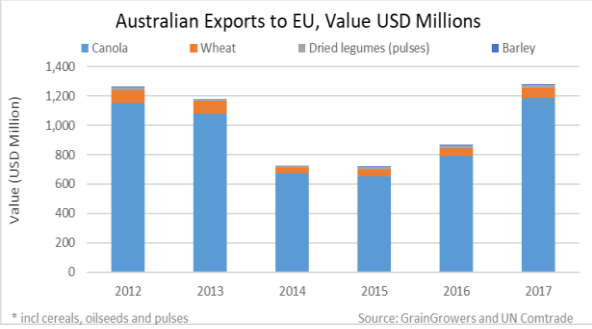


Figure 15: Australian exports to EU by country (KT)

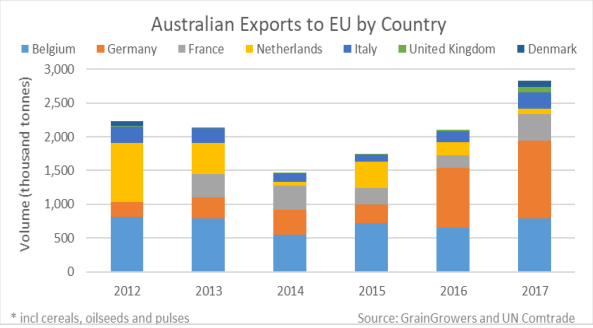
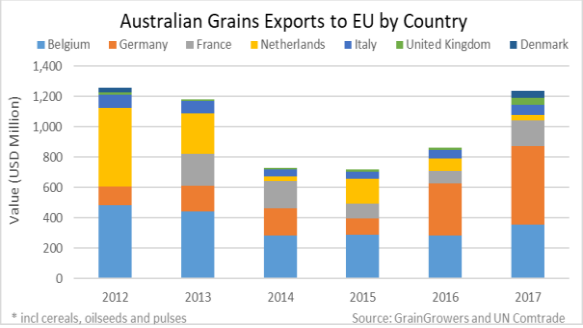
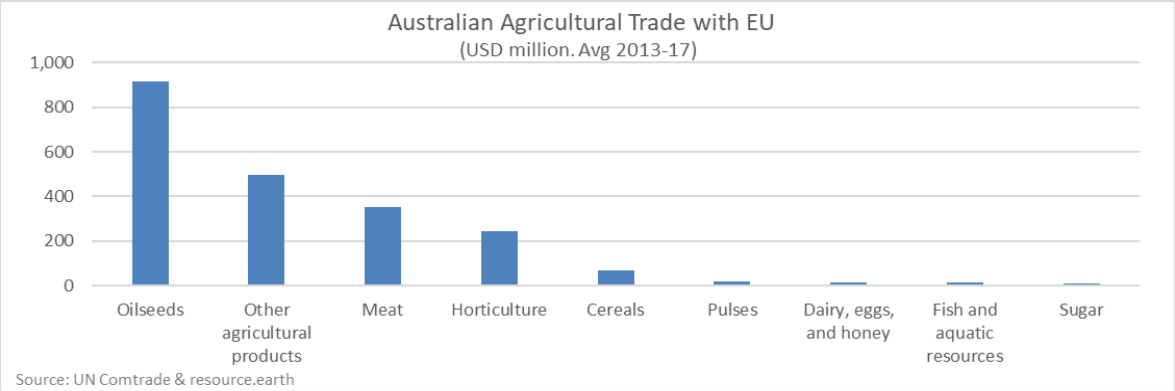


Figure 16: Aust exports to EU by country (USD)



Trade in oilseeds accounts for 43% of Australia's overall agricultural trade relationship with Europe, followed by "other ag products" (largely wool and skins) at 23%, meat at 16% or USD350 million, horticulture (11%) and durum wheat (3%).

Figure 17: Top 5 Australian ag exports to Europe (USD)



Current barriers to trade between Australia and Europe

Australia faces several barriers that impede the export of grains and value-added grains product to Europe. Eliminating all barriers to trade, be those tariff or non-tariff barriers, is of critical importance to Australian grains sector and for the future trading relationship between both countries.

1. Tariff and Quota Restrictions

Australia's processed cereal grain products, including flour, wheat starch and gluten, face prohibitive tariff barriers in Europe of 35% to 50% (ad valorem equivalent)[2]. Unprocessed pulses face tariffs of around 3%, while Australian wheat and barley incur tariffs of around 95 EUR/tonne, equivalent to more than 50% on an ad valorem basis. Vegetable oil products incur tariffs of 4.8-7.5%. These artificial barriers to trade limit opportunities and prosperity of Australian growers and industry[3].

As part of the current trade negotiations the Australian grains industry seeks a full and immediate elimination of each of the following duties. This would ensure both countries face equivalent market access requirements.

An excerpt of the list of tariff lines that the grains industry seeks full and immediate elimination of is contained in Table 18, with the full list contained in Appendix A.

Figure 18: Tariffs on select Australian Grains Imports to the European Union[4]

HS Code	HS Code Description	Duties
Pulses		
071350-60	Dried, shelled broad beans (faba beans) and horse beans, pigeon peas	3.2%
121490	Lupins	2.9%
Cereals		
100199	Wheat and meslin (excl. seed for sowing, and durum wheat)	95 EUR/1000 kg
100390	Barley (excl. seed for sowing)	93 EUR/1000 kg
100490	Oats (excl. seed for sowing)	89 EUR/1000 kg
100860	Triticale	93 EUR/1000 kg
Processed cereal products		
110100	Wheat or meslin flour	172 EUR/1000 kg
110412	Rolled or flaked grains of oats	93 to 182 EUR/1000 kg
110720	Roasted malt	152 EUR/1000 kg
110811	Wheat starch	224 EUR/1000 kg

[2] Wheat gluten duty EUR512/T , against price of EUR1450/T equates to 35% ad valorem equivalent. Wheat starch duty is EUR224/T against price of EUR430/T equates to 52% ad valorem equivalent.

[3] For example, an emerging crop option for Australian oilseed growers is Super High Safflower which produces super high oleic oil for the industrial market. The EU is expected to be a key export destination for this oil, with the first commercial crops planted in Australia in 2019, however the current EU duty (7.4%) constrains the development of this market at the detriment of both Australian producers and European industrial consumers.

[4] Note: Based on 6-digit HS code. Individual specific duty at the 8-digit subcategory level may differ from those provided. Average ad valorem and/or fixed duty is provided.

110900	Wheat gluten, whether or not dried	512 EUR/1000 kg
Oilseeds & Vegetable oils		
151211	Crude sunflower-seed or safflower oil	5.3%
151219	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. crude)	7.4%
151411	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%", crude	4.8%
151419	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%" and its fractions, whether or not refined, but not chemically modified (excl. crude)	7.4%
151491	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%" and mustard oil, crude	4.8%
151499	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. crude)	7.4%

Source: WTO, TAO. Downloaded June 2018.

2. Non-Tariff Barriers to Trade

As with other markets, non-tariff barriers to trade (or non-tariff measures (NTMs)) are becoming increasingly prevalent in the European market, with potential for significant trade ramifications[5]. The main NTMs that impact (or can impact) Australia's grain trade with Europe are:

Environmental standards and traceability of Australian canola

Europe's Renewable Energy Directive (RED) requires bioenergy feedstocks, such as Australian canola, to comply with strict RED criteria if the resultant energy is to be counted towards overall EU bioenergy targets. This includes certification of farms and elements of the supply chains and operators, as well as the determination of greenhouse gas emissions values arising from cultivation.

The RED requires feedstock, such as Australian canola, that is used in the production of European biodiesel to contribute to the delivery of ultimate Greenhouse Gas (GHG) savings of 50% compared to fossil fuels for biodiesel sourced from EU refineries built before 5 October 2015, and 60% for plants commissioned since 5 October 2015

The European Commission passed legislation in December 2017 enabling the Australian Greenhouse Gas (GHG) values to be used in the assessment of Australia's compliance with the RED, rather than default values. Australia's canola industry complies with the EU RED requirements, however future uncertainty exists regarding Europe's renewable energy policies, especially in relation to the longer-term limits applied to food based bioenergy feedstocks, such as canola, and the measurement of indirect land use change (ILUC).

Maximum Residue Limits (MRLs)

[5] The Australian Department of Agriculture NTM Working Group identified EU regulatory creep as a major threat to Australia's export focussed agriculture industry.

Europe is taking an increasingly restrictive approach to chemical use and chemical residue management. This, in part, is influenced by the European Commission's "hazard-based" approach to chemical regulation, rather than the traditional approach (and the approach utilised by the UN FAO CODEX Alimentarius) which is the "risk-based" approach to toxicological safety.

A hazard-based approach regulates substances based on their intrinsic properties, without taking account of the exposure to the substance. In contrast, a risk-based approach factors in the exposure. The European Commission themselves note that "a common analogy used is from the animal kingdom: a lion is intrinsically a hazard, but a lion safely constrained in a zoo is not a risk, since there is no exposure."[6]

The use of the hazard-based regulatory approach adversely is a clear non-tariff barrier to trade and affects both European farmers and trading partners by limiting access to technologies that are deemed safe by other regulatory bodies around the world, including Food Standards Australia New Zealand (FSANZ) and the Australian Pesticides and Veterinary Medicines Authority (APVMA). It is important that, as part of the current trade negotiations, the Australian government does not inadvertently impose additional and unsubstantiated restrictions on Australian production practices or trade opportunities.

Specific EU maximum residue limits (MRLs) of concern to the Australian grain industry include:

- **Chlorpyrifos methyl:**

  Chlorpyrifos methyl is a stored grain pesticide. While not currently used on canola, it's not uncommon for trace residues to be detected due to cross contamination through the supply chain. The EU's current MRL for canola is 0.05mg/kg with proposed reduction to 0.01mg/kg. Australia is unlikely to be able to meet the proposed MRL which would have the impact of ceasing trade.

  Durum wheat markets are also potentially and significantly impacted by the implementation of these proposed changes to MRLs. For wheat, the Australian MRL is 10mg/kg vs EU 0.05mg/kg, with a proposed reduction to 0.02mg/kg. The Australian government is currently negotiating with the EU on adoption of a higher level for canola and wheat by an Import Tolerance process, however there is an unknown timeline.

- **Haloxyfop:**

  Haloxyfop is a herbicide commonly used in the Australian canola industry. The EU has announced that it plans to lower its current haloxyfop MRL for canola from 0.20mg/kg to 0.05mg/kg, well below Australia's current MRL of 0.10mg/kg. This new proposed MRL is likely to be extremely challenging for the Australian industry to meet and will therefore threaten trade to Australia's largest canola export market.

Finally, the Australian grain industry is concerned regarding the position of several EU Member States to not support the use of glyphosate. This position, and the decision by the European Commission in December 2017, to only renew the approval of glyphosate use in the EU for only five years (to December 2022), conflicts the advice of every scientifically based regulator around the world, including the APVMA in Australia, who have determined that glyphosate is safe to use when done so according to label

[6] https://europa.eu/rapid/press-release_MEMO-16-2151_en.htm

directions.[7] The position by the European Commission not only creates uncertainty for European farmers, but it also provides considerable uncertainty for global farmers, including those in Australia, and therefore trade and food security. The equivalent issue exists in the case of EU's decision to ban Diquat, a chemical commonly used in Australia's canola industry and around the world, and one that regulators in other parts of the world deem safe when used in accordance to label directions.

"Standards Equivalence"

European trade negotiations, in direct discussions with the Australian agriculture sector, have noted that they will seek harmonisation and equivalence in standards ("standards equivalence") in the European and Australian production systems. Whilst intent and details remain limited, it is important that, as part of these trade negotiations, the Australian government does not inadvertently impose additional and unsubstantiated restrictions on Australian production practices or trade opportunities.

Best practice agricultural production techniques and systems in Australia are vastly different to those in Europe, based on physical characteristics of Australian climate, soils and geography. Over the last 200 years Australian agriculture has learnt that commonly-adopted EU production systems can have a detrimental impact on both the environment and economics of Australian agriculture. There is no "one-size-fits-all" practice that can be implemented across both Australia and Europe and it is important that a trade agreement between Australia and Europe reflects this reality.

It is important that the domestic regulatory settings within Europe are based on scientific evidence and should be also based on a risk-based regulatory approach. When this is not the case it is important that such domestic EU standards are not imposed, either directly or indirectly, on Australian producers or the export of Australian agricultural products. For example, if Europe bans the use of otherwise approved agricultural chemicals, such as glyphosate, it is possible that under the "standards equivalence" requirements, Australia would only be able to trade with Europe if Australia also banned the use of glyphosate.

It is crucial that all non-tariff measures that are put in place to protect ecosystems and plant and animal health are based on sound science and existing international standards.

Regulation of Biotechnology and New Breeding Technologies

The Australian grain industry remains concerned about the European Commission's restrictive approach to the regulation of biotechnology and new breeding technologies, and the detrimental impact this has on European farmers, trade and farmers in other exporting countries such as Australia.

In particular, the recent decision by the European Commission to regulate gene editing technologies (SDN-1 or CRISPR) in the same way as genetically modified organisms conflicts with the assessment of the world's most advanced, independent and scientifically-competent regulators who have assessed that the SDN-1 gene editing is no different to changes observed in nature or used in conventional breeding methods. SDN-1 is simply a more precise way to do what plant breeders have done for decades by using what is called "variation breeding". Ruby grapefruits, the rice variety Amaroo, wheat, sunflower, barley, sweet potato and many other crop varieties grown worldwide have been produced using variation

[7] Glyphosate is one of the worlds most important and commonly used agricultural chemicals. Glyphosate is exceptionally important in Australian agricultural systems, allowing farmers to control weeds without the need for cultivation. Removing the need for cultivation preserves Australia's soil structure, improves soil organic carbon levels, improves water use efficiency, reduces erosion, reduces silting of waterways and reduces carbon emissions and greenhouse gas emissions.

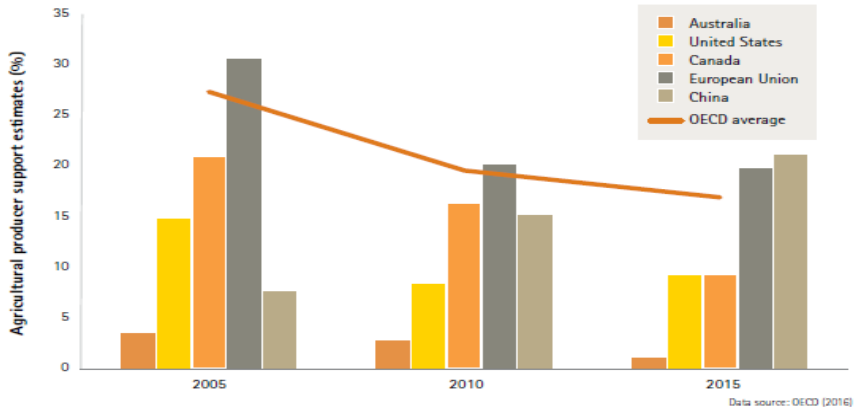
breeding and are not required to be identified or labelled in any way, whether for local consumption or for international export.

We are concerned that Australian farmers, and those in other grain exporting countries, will be placed at a disadvantage if crops produced with new breeding technologies such as SDN-1 are prohibited from entering the European Union. It is important that a trade agreement between Australia and Europe doesn't impose any restrictions on Australia's production or trade in crops produced by new breeding technologies.

Domestic Support Provisions

Finally, addressing EU domestic support provisions is important for the Australian grain industry. The Organisation for Economic Co-operation and Development (OECD) indicates that Australia's agricultural Producer Support Estimate is just 1.3%, the second lowest in the world, compares to the current OECD average of 17% and the EU producer support estimate of 19.9%.

Figure 19: Agriculture Producer Support Estimates (OECD)



Conclusion

Europe is an important market for the Australian grains industry, however Australian producers and exporters continue to face several barriers to trade, including high tariffs and increasingly restrictive non-tariff barriers to trade such as chemical and environmental regulations.

The negotiation of a trade agreement between the European Union and Australia provides an opportunity for strengthened relations between both regions, an opportunity for the immediate and full elimination of all tariff barriers on grains and processed grain products, and the opportunity to ensure that non-tariff measures do not unnecessarily restrict or add cost to trade between the two regions.

It is important that this trade agreement achieves these objectives.

Appendix A: European Union MFN Applied Tariffs – Priorities for Complete and Immediate Removal

HS Code	HS Code Description	Number of TL	Number of AV Duties	Average of AV Duties (%)	Minimum AV Duty (%)	Maximum AV Duty (%)	Duty Free TL (%)	Number of Non-AV Duty	List of Distinct Non-AV Duties
Pulses									
071350	Dried, shelled broad beans and horse beans	1	1	3.2	3.2	3.2	0	0	
071360	Dried, shelled pigeon peas	1	1	3.2	3.2	3.2	0	0	
071390	Dried, shelled legumes (excl. peas, chickpeas, beans, lentils, broad beans, horse beans and pigeon peas)	1	1	3.2	3.2	3.2	0	0	
Cereals									
100191	Seed of wheat and meslin, for sowing (excl. durum)	3	1	12.8	12.8	12.8	0	2	[95 EUR/1000 kg]
100199	Wheat and meslin (excl. seed for sowing, and durum wheat)	1	0	.	.	.	0	1	[95 EUR/1000 kg]
100310	Barley seed for sowing	1	0	.	.	.	0	1	[93 EUR/1000 kg]
100390	Barley (excl. seed for sowing)	1	0	.	.	.	0	1	[93 EUR/1000 kg]
100410	Oats seed for sowing	1	0	.	.	.	0	1	[89 EUR/1000 kg]
100490	Oats (excl. seed for sowing)	1	0	.	.	.	0	1	[89 EUR/1000 kg]
100710	Grain sorghum, for sowing	2	2	3.2	0	6.4	50	0	
100860	Triticale	1	0	.	.	.	0	1	[93 EUR/1000 kg]
Processed cereal products									
110100	Wheat or meslin flour	3	0	.	.	.	0	3	[172 EUR/1000 kg]
110290	Cereal flours (excl. wheat, meslin and maize)	5	0	.	.	.	0	5	[98 to 171 EUR/1000 kg]
110311	Groats and meal of wheat	2	0	.	.	.	0	2	[186 to 267 EUR/1000 kg]
110319	Groats and meal of cereals (excl. wheat and maize)	4	0	.	.	.	0	4	[98 to 171 EUR/1000 kg]
110320	Cereal pellets	6	0	.	.	.	0	6	[98 to 171 EUR/1000 kg]
110412	Rolled or flaked grains of oats	2	0	.	.	.	0	2	[93 to 182 EUR/1000 kg]
110419	Rolled or flaked grains of cereals (excl. oats)	7	0	.	.	.	0	7	[173 to 234 EUR/1000 kg]
110422	Hulled, pearled, sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, pellets and flour)	3	0	.	.	.	0	3	[93 to 162 EUR/1000 kg]
110429	Grains of cereals, hulled, pearled, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, and oats and maize, and husked and semi- or wholly milled rice and broken rice)	11	0	.	.	.	0	11	[97 to 236 EUR/1000 kg]
110430	Germ of cereals, whole, rolled, flaked or ground	2	0	.	.	.	0	2	[75 to 76 EUR/1000 kg]
110610	Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713	1	1	7.7	7.7	7.7	0	0	

HS Code	HS Code Description	Number of TL	Number of AV Duties	Average of AV Duties (%)	Minimum AV Duty (%)	Maximum AV Duty (%)	Duty Free TL (%)	Number of Non-AV Duty	List of Distinct Non-AV Duties
110720	Roasted malt	1	0	.	.	.	0	1	[152 EUR/1000 kg]
110811	Wheat starch	1	0	.	.	.	0	1	[224 EUR/1000 kg]
110819	Starch (excl. wheat, maize, potato and manioc)	2	0	.	.	.	0	2	[166 to 216 EUR/1000 kg]
110820	Inulin	1	1	19.2	19.2	19.2	0	0	
110900	Wheat gluten, whether or not dried	1	0	.	.	.	0	1	[512 EUR/1000 kg]
Oilseeds and miscellaneous grains, fruits, industrial or medicinal plants, straw and fodder									
120810	Soya bean flour and meal	1	1	4.5	4.5	4.5	0	0	
120929	Seeds of forage plants for sowing (excl. of cereals and of sugar beet, alfalfa, clover "Trifolium spp.", fescue, Kentucky blue grass "Poa pratensis L." and ryegrass "Lolium multiflorum lam. and Lolium perenne L.")	4	4	3.3	0	8.3	25	0	
120930	Seeds of herbaceous plants cultivated mainly for flowers, for sowing	1	1	3	3	3	0	0	
120991	Vegetable seeds, for sowing	2	2	5.7	3	8.3	0	0	
120999	Seeds, fruits and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, maté and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, and seeds of herbaceous plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes)	3	3	2.3	0	4	33	0	
121190	Plants, parts of plants, incl. seeds and fruits, used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered (excl. ginseng roots, coca leaf, poppy straw and ephedra)	2	2	1.5	0	3	50	0	
121490	Swedes, mangolds, fodder roots, hay, lucerne "alfalfa", clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets (excl. lucerne "alfalfa" meal and pellets)	2	2	2.9	0	5.8	50	0	
Vegetable fats and oils									
150710	Crude soya-bean oil, whether or not degummed	2	2	4.8	3.2	6.4	0	0	
150790	Soya-bean oil and its fractions, whether or not refined (excl. chemically modified and crude)	2	2	7.4	5.1	9.6	0	0	
150910	Virgin olive oil and its fractions obtained from the fruit of the olive tree	3	0	.	.	.	0	3	[122.6 to 124.5 EUR/100 kg]

HS Code	HS Code Description	Number of TL	Number of AV Duties	Average of AV Duties (%)	Minimum AV Duty (%)	Maximum AV Duty (%)	Duty Free TL (%)	Number of Non-AV Duty	List of Distinct Non-AV Duties
150990	Olive oil and fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil (excl. virgin and chemically modified)	1	0	.	.	.	0	1	[134.6 EUR/100 kg]
151000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509	2	0	.	.	.	0	2	[110.2 to 160.3 EUR/100 kg]
151211	Crude sunflower-seed or safflower oil	3	3	5.3	3.2	6.4	0	0	
151219	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. crude)	2	2	7.4	5.1	9.6	0	0	
151229	Cotton-seed oil and its fractions, whether or not refined, but not chemically modified (excl. crude)	2	2	7.4	5.1	9.6	0	0	
151411	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%", crude	2	2	4.8	3.2	6.4	0	0	
151419	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%" and its fractions, whether or not refined, but not chemically modified (excl. crude)	2	2	7.4	5.1	9.6	0	0	
151491	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%" and mustard oil, crude	2	2	4.8	3.2	6.4	0	0	
151499	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. crude)	2	2	7.4	5.1	9.6	0	0	
151511	Crude linseed oil	1	1	3.2	3.2	3.2	0	0	
151519	Linseed oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)	2	2	7.4	5.1	9.6	0	0	
151550	Sesame oil and its fractions, whether or not refined, but not chemically modified	4	4	6.1	3.2	9.6	0	0	
151620	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	5	5	8.4	3.4	12.8	0	0	

Source: WTO Tariff Download Facility
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Headings and definitions:

Heading	Description/Definition
HS Code	All unique non-Ad valorem duties in the HS subheading.
Number of TL	Number of tariff lines in the national nomenclature within the HS subheading.
Number of AV Duties	Number of national tariff lines in the HS subheading with Ad valorem duty.
Average of AV Duties (%)	Average of all Ad valorem duties in the HS subheading. No Ad valorem equivalents for non-AV duties are included.
Minimum AV Duty (%)	Minimum Ad valorem duty in the HS subheading.
Maximum AV Duty (%)	Maximum Ad valorem duty in the HS subheading.
Duty Free TL (%)	Percentage of applied duty free national tariff lines in the HS subheading.
Number of Non-AV Duty	List of Distinct Non-AV Duties
List of Distinct Non-AV Duties	All unique non-Ad valorem duties in the HS subheading.