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REGULATION (EU) 2026/1384 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 17 June 2026

**addressing the negative trade-related effects of global overcapacity on the Union steel market and
amending Regulation (EU) 2020/2170**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(2) thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with the ordinary legislative procedure ⁽¹⁾,

Whereas:

- (1) The steel sector is central to the Union's competitiveness and security. Steel is also essential for many other industries, such as the Union's clean-tech, transport, building and energy infrastructure industries. Preserving a competitive and technologically advanced steel industry is therefore vital for the Union's economic security. Accordingly, the Union considers the steel sector to be strategically important and is committed to ensuring its viability, resilience and long-term sustainability.
- (2) The Union has a longstanding tradition of steel production in towns and regions, where skills have been passed down through generations of steelworkers, who have played a key role in the foundation of Union manufacturing and are essential to sustaining the competitiveness and high social value of the steel sector.
- (3) Steel industries across countries and regions, including the Union, are suffering from the negative impact of increasing global structural excess capacity. That global challenge negatively affects the Union market and the markets of other countries either directly, through imports from countries with excess capacity, or indirectly, as a result of the 'push-out' effect, or in both ways. The effective resolution of global overcapacity requires enhanced joint efforts of the Union and like-minded partner countries which do not contribute to global overcapacity. The Union will therefore step up its efforts in leading the international work, including in the framework of the Global Forum on Steel Excess Capacity (GFSEC), on addressing the root causes of global overcapacity and implementing solutions which strengthen the transparency of the global steel market and take into consideration modern production and supply techniques, including through the application of the 'melt and pour' principle, as well as through the monitoring of imports and exports. The Union remains committed to keeping markets fair and open, and to further strengthening its relationship with existing and future free trade partners. In that spirit, and with a view to ring-fencing their economies from global overcapacity and increasing market access among them, the Union and like-minded countries should urgently work together, reflecting shared strategic interests and mutual benefits, while still ensuring secure, predictable and diversified supply chains.

⁽¹⁾ Position of the European Parliament of 19 May 2026 (not yet published in the Official Journal) and decision of the Council of 8 June 2026.

- (4) An in-depth analysis concluded by the Commission in 2019 showed that the Union steel industry was already at that time in a situation of being at threat of serious injury, and that the situation was likely to develop into actual serious injury in the foreseeable future, in the absence of safeguard measures. The Commission concluded that it would be in the Union's interest to adopt appropriate measures to avoid a further increase in imports of steel products.
- (5) On 31 January 2019, the Commission adopted Implementing Regulation (EU) 2019/159 ⁽²⁾ imposing definitive safeguard measures on certain steel imports, thereby addressing the risk of trade diversion and the threat of serious injury that would likely have followed for the products covered by that Regulation. Implementing Regulation (EU) 2019/159 is due to expire on 30 June 2026.
- (6) In November 2024, Union leaders adopted the Budapest Declaration on the New European Competitiveness Deal, highlighting the urgent need, and their determination, to make the Union more competitive. Furthermore, Union leaders declared their commitment to ensuring industrial renewal and decarbonisation, and to allowing the Union to remain an industrial and technological powerhouse that fosters quality jobs. Union leaders also recognised the need for increasing defence readiness and capabilities, in particular by strengthening the defence technological and industrial base accordingly. To that end, Union leaders committed to develop an industrial policy for the Union to ensure the growth of tomorrow's key technologies, while paying particular attention to traditional industries in transition.
- (7) The industrial competitiveness of the steel sector is a core priority for the Union, which will contribute to sustainable growth, long-term prosperity and resilience. Decarbonisation can be a powerful accelerator of growth and resilience when integrated with industrial, competition, economic and trade policies. Global overcapacity affects the Union steel industry in the context of its transition towards carbon-neutral production. Therefore, the decarbonisation path of the steel sector in the Union should be one of the elements that can be taken into account by the Commission when amending the volumes of tariff quotas opened under this Regulation and should form part of the elements to be taken into account when evaluating the effectiveness of this Regulation.
- (8) Energy-intensive industries are focal sectors requiring urgent support to decarbonise and electrify, and to confront high energy costs, unfair global competition and complex regulations, all of which harm competitiveness. It is essential to enable those industries to remain globally competitive, and to increase production and capacity utilisation in the Union.
- (9) As recognised in the Commission Communication of 19 March 2025 entitled 'A European Steel and Metals Action Plan', steel is a metal of strategic importance for the Union's defence capability. Particularly in a context marked by increasing global instability and heightened security pressures, stable and resilient supply chains of metals, including steel, and strong and competitive domestic production thereof, are essential for defence and aerospace, for achieving economic resilience and for avoiding unwanted dependencies on third-country suppliers.
- (10) Global overcapacity is expected to increase from 602 million tonnes in 2024, equivalent to five times the Union demand, to 721 million tonnes by 2027. The Union has already adopted several trade defence measures in the metals sectors, including in relation to iron and steel. However, those trade defence measures are offset by continuous large capacity additions across other regions, completely detached from the evolution of domestic and global demand. The Union steel industry is increasingly negatively impacted by global overcapacity and by global distortions, including non-market policies and practices in certain third countries that artificially support their domestic industries or circumvent Union trade defence measures and sanctions. As a result, the Union is the only major steelmaking region currently experiencing a decrease in its capacity. Hence, any measure relating to the steel sector should have a long-term perspective, since global overcapacity is a structural problem unlikely to be resolved in the short or medium-term.

⁽²⁾ Commission Implementing Regulation (EU) 2019/159 of 31 January 2019 imposing definitive safeguard measures against imports of certain steel products (OJ L 31, 1.2.2019, p. 27, ELI: http://data.europa.eu/eli/reg_impl/2019/159/oj).

- (11) In addition, the recent evolution of third-country trade-restrictive measures is further increasing the pressure of imports on the Union market, both in terms of volumes and prices. Such pressure is expected only to increase further, and risks causing a further decline in Union production.
- (12) As a result, the Union steel industry is in a dire situation, with the unprecedented loss of production capacity amounting to more than 30 million tonnes since 2018, a historically low-capacity utilisation rate reaching 67 % in 2024, around 30 000 jobs lost since 2018, with several thousand more job losses announced, and continued financial losses.
- (13) The rules-based multilateral trading system, with the World Trade Organization (WTO) at its core, continues to be fundamental for ensuring stability, predictability and fairness in global trade. This Regulation should therefore be designed and implemented in full compliance with the Union's obligations under the WTO, particularly as regards the distribution of tariff quotas.
- (14) Given the rapidly worsening situation of the Union steel industry, its growing strategic importance and the unsatisfactory progress so far in finding a collective solution addressing global overcapacity, particularly in the framework of the GFSEC, it is necessary to adopt a measure replacing Implementing Regulation (EU) 2019/159. At the same time, the Union remains committed to delivering on the agreement, expressed at the 10 October 2025 Ministerial meeting of the GFSEC, to work towards a comprehensive framework for joint action with a view to addressing the root causes of global overcapacity.
- (15) Therefore, this Regulation should establish a coherent and comprehensive framework to tackle the negative trade-related effects of global overcapacity on the Union steel market. In view of the serious disturbances in the steel sector and the rapidly worsening situation of the Union steel industry, it is necessary to cover all third countries, including those with which the Union has concluded a free trade agreement and those benefiting from autonomous tariff preferences, such as the Union generalised scheme of tariff preferences under Regulation (EU) No 978/2012 of the European Parliament and of the Council ⁽³⁾. The framework established under this Regulation should provide, on the one hand, for the opening of tariff quotas and the setting of an out-of-quota duty and, on the other hand, for the possibility, where appropriate, of applying bilateral safeguard measures in respect of products from third countries with which the Union has concluded a free trade agreement. Where it is not appropriate to apply bilateral safeguard measures, products from third countries with which the Union has concluded a free trade agreement should be subject to the tariff quotas and the out-of-quota duty provided for in this Regulation.
- (16) Although under Implementing Regulation (EU) 2019/159 the out-of-quota tariff is set at 25 %, taking into account the level of tariffs in the steel sector in other key markets, it is appropriate to raise the out-of-quota duty to 50 %, to minimise the risk of trade diversion. That duty would be in addition to other duties applying to the product categories covered by this Regulation.
- (17) In view of the close and unique integration under the Agreement on the European Economic Area ⁽⁴⁾, Union imports from Iceland, Liechtenstein and Norway should be excluded from the application of the tariff quotas and the out-of-quota duty.

⁽³⁾ Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1, ELI: <http://data.europa.eu/eli/reg/2012/978/oj>).

⁽⁴⁾ OJ L 1, 3.1.1994, p. 3, ELI: http://data.europa.eu/eli/agree_internation/1994/1/oj.

- (18) The total volume of tariff quotas has been calculated by applying the market share of imports into the Union market in the year 2013 as reference, which was around 13 %, to the overall consumption in the Union steel market in 2024, which is the latest year for which complete data are available. The calculation does not take into account imports which originated in Belarus and the Russian Federation, which are currently subject to import bans. That results in a total annual volume of tariff quotas of 18 345 922 tonnes.
- (19) The tariff quotas should be broken down per product category based on the share of imports that each product category held over the period 2022-2024. That reference period for breaking down the share of the tariff quota is appropriate, as it reflects accurately the more recent trade flows.
- (20) The tariff quotas should be administered on a quarterly basis in line with the management system provided for in Commission Implementing Regulation (EU) 2015/2447 ⁽⁵⁾. That type of administration ensures effectiveness by avoiding disproportionately large volumes of imports in a very short period, while not unduly hindering trade flows. During the first year of application of this Regulation, those tariff quotas that are not used within one quarter should be carried over to the next quarter within the same yearly period of application of the tariff quota, in order to provide greater flexibility for economic operators and contribute to ensuring continuity in supply chains and the fulfilment of existing supply contracts. After the first year of application of this Regulation, it might be necessary to adjust the rules on the carry-over of unused tariff quotas, taking into account the market reactions to the measures provided for in this Regulation, as well as the need to address possible market disturbances. For instance, experience with the administration of tariff quotas in the steel sector gathered with Implementing Regulation (EU) 2019/159 has shown that the carry-over of unused tariff quotas can, in certain circumstances, contribute to increased import pressure in particular quarters or product categories, especially where market demand weakens or consumption decreases while imports remain high. Conversely, the absence of carry-over can, in certain other circumstances, contribute to difficulties in ensuring continuity in supply chains and in fulfilling existing supply contracts.
- (21) Therefore, in order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission in respect of determining whether the carry-over of unused tariff quotas is to be allowed, taking into account, on the one hand, the increased level of import pressure and, on the other hand, the level of average use of tariff quotas and the insufficient availability of supply for downstream steel users. In particular, where the average use of the tariff quotas for a given product category is above 80 % during the first three quarters of the yearly period of application of the tariff quotas, the carry-over should be allowed, since the risk of a very high volume of free-of-duty imports in a certain quarter would be significantly reduced.
- (22) To ensure that this Regulation is effective in tackling the effects of global overcapacity, and in light of the specificities of steel products and the modern production and supply techniques, it is important to identify the country of 'melt and pour', meaning the original location in which raw steel or iron is initially produced in liquid form within a steel- or iron-making furnace and subsequently cast into its first solid state. That first solid state can encompass either a semi-finished product, including slabs, billets or ingots, or a finished steel mill product. Importers should be required to provide evidence on the country of 'melt and pour', such as by means of a mill test certificate. Such a requirement would increase transparency in the supply chain for steel imports and would allow the Commission to obtain reliable information on the origin of steel imports into the Union.

⁽⁵⁾ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

- (23) Implementing powers should also be conferred on the Commission to lay down the type of evidence to be provided by importers to prove the country of 'melt and pour'. Before exercising its implementing powers with regard to the evidence on the country of 'melt and pour', it is important for the Commission to carry out consultations with stakeholders, including steel producers, users and Member States, to ensure that the type of evidence required is sufficient to prove the country of 'melt and pour', as well as carefully to assess the specific situation of small and medium-sized enterprises (SMEs) and avoid disproportionate administrative burdens.
- (24) Implementing powers should also be conferred on the Commission to lay down the country distribution of tariff quotas opened under this Regulation. In laying down that distribution, the Commission should take into account the import market share that prevailed in the Union steel market prior to the impact of global overcapacity. The year 2013 is the most appropriate basis for that calculation, since it was not impacted by the prevalence of global overcapacity, which surged significantly in 2015, but the effects of which were already visible, in terms of increased import penetration, in 2014. At the same time, it is important for previous tariff quotas, in particular those laid down under Commission Implementing Regulations (EU) 2023/1331 ⁽⁶⁾ and (EU) 2023/2840 ⁽⁷⁾ regarding trade flows of steel products originating in the United Kingdom and brought into Northern Ireland by direct transport from other parts of the United Kingdom, to be taken into account for the distribution of tariff quotas. Furthermore, the Commission should take into account current and future free trade agreements, in particular those that are at an advanced stage of negotiations. Other elements should, as applicable, also be taken into account, such as trade-distorting effects of third country measures impacting the Union steel market, the fact that a third country is found to be in breach of conventions of the International Labour Organization (ILO) or multilateral environmental agreements, the conclusion by the Union of international agreements under Article XXVIII of the General Agreement on Tariffs and Trade (GATT) 1994, the conclusion of any international agreement or non-binding international understanding addressing the levels of global overcapacity for the products covered by this Regulation, and the need to ensure diversification of sources of supply. Similarly, the interests of Union candidate countries facing an exceptional and immediate security situation, in particular where they previously benefitted from preferential access to the Union market for the product categories subject to this Regulation, such as Ukraine, should be taken into account, without undermining the effectiveness of this Regulation. Furthermore, the Commission should take into account the tariff quotas, if any, opened as part of bilateral safeguard measures, so as to ensure that the overall amount of tariff quotas opened by the Union does not exceed the amount provided for in the relevant Annex. Moreover, with a view to ensuring the coherence and consistency of the Union's external action, where restrictive measures prohibit the import from third countries of one or more product categories falling within the scope of this Regulation, the Commission should not distribute tariff quotas to those third countries for those product categories. Finally, from 1 October 2027, the Commission should take into account the information gathered from importers on the country of 'melt and pour'.
- (25) Implementing powers should also be conferred on the Commission to apply, where necessary, bilateral safeguard measures on imports of products originating in those third countries with which the Union has concluded a free trade agreement. Those bilateral safeguard measures should comply with the applicable free trade agreement. In determining which bilateral safeguard measures to apply, it is important for the Commission to have regard to the need to establish a coherent and comprehensive framework under this Regulation and to address the negative trade-related effects of global overcapacity on the Union steel market. Furthermore, to ensure that the Commission is able to apply bilateral safeguard measures swiftly, it is necessary that the conditions and procedures laid down in Regulation (EU) 2019/287 of the European Parliament and of the Council ⁽⁸⁾ do not apply to bilateral safeguard measures applied under this Regulation.

⁽⁶⁾ Commission Implementing Regulation (EU) 2023/1331 of 29 June 2023 amending Implementing Regulation (EU) 2019/159 imposing a definitive safeguard measure on imports of certain steel products (OJ L 166, 30.6.2023, p. 98, ELI: http://data.europa.eu/eli/reg_impl/2023/1331/oj).

⁽⁷⁾ Commission Implementing Regulation (EU) 2023/2840 of 14 December 2023 amending Implementing Regulation (EU) 2019/159 imposing a definitive safeguard measure on imports of certain steel products (OJ L, 2023/2840, 15.12.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2840/oj).

⁽⁸⁾ Regulation (EU) 2019/287 of the European Parliament and of the Council of 13 February 2019 implementing bilateral safeguard clauses and other mechanisms allowing for the temporary withdrawal of preferences in certain trade agreements concluded between the European Union and third countries (OJ L 53, 22.2.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/287/oj>).

- (26) Implementing powers conferred under this Regulation should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and the Council⁽⁹⁾. The examination procedure should be used for the adoption of the relevant implementing acts.
- (27) The Commission should adopt immediately applicable implementing acts where, in duly justified cases relating to the need to ensure the timely distribution of tariff quotas or the timely application of bilateral safeguard measures, imperative grounds of urgency so require.
- (28) In order to ensure that the level of quotas opened in relation to imports into the Union is adapted to changing circumstances in the markets of the products covered by this Regulation, the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union (TFEU) should be delegated to the Commission in respect of amending the volumes of tariff quotas laid down in this Regulation. At the same time, any amendment to those volumes should remain consistent with the objective of this Regulation. Thus, it is appropriate to set a minimum and a maximum combined value of the volumes of tariff quotas laid down in this Regulation, whilst taking into account that, according to the Organisation for Economic Co-operation and Development Steel Outlook 2025, steel consumption within the Union is forecast to remain stable until 2030. The maximum combined value should be calculated by applying a 13 % market share to the level of consumption registered in 2018, which was the highest annual level over the period 2013-2024. The minimum combined value should be determined having regard to the need to provide for an equivalent level of flexibility in the event of a downturn of the market. Accordingly, the Commission should be empowered to amend the volumes of tariff quotas laid down in this Regulation only in so far as their total value remains between 14 400 000 tonnes and 22 200 000 tonnes. In exercising its delegated powers, the Commission should take into account, as applicable, the evolution of demand, changes in the import market shares, significant developments in global overcapacity, the level of progress made in the decarbonisation path of the steel sector in the Union having regard to the Union's climate goals, the evolution and extent of third-country measures impacting imports of steel, potential issues of availability of supply in certain product categories linked to insufficient capacity and to significant related price increases, the objectives of the Union's common security and defence policy, and undue crowding-out effects in certain tariff quotas. The power to adopt acts in accordance with Article 290 TFEU should also be delegated to the Commission to amend the list of products in the Annex to Regulation (EU) 2020/2170 of the European Parliament and of the Council⁽¹⁰⁾. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making⁽¹¹⁾. In particular, to ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States' experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.
- (29) Where the Commission distributes tariff quotas, applies bilateral safeguard measures or amends the volumes of tariff quotas, it should take into account the Union interest. The determination of the Union interest should be based on all available information and should consist of an appreciation of the various interests at stake, taken as a whole. Those interests include the interests of Union economic operators, including upstream and downstream industries, and the interests of Union final consumers.
- (30) Since this Regulation lays down new requirements for Union economic operators, the Commission should provide an online contact point for Union economic operators to request information on the implementation of this Regulation, including as regards the tariff administration scheme, the distribution of tariff quotas and the application of the 'melt and pour' principle.

⁽⁹⁾ Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers (OJ L 55, 28.2.2011, p. 13, ELI: <http://data.europa.eu/eli/reg/2011/182/oj>).

⁽¹⁰⁾ Regulation (EU) 2020/2170 of the European Parliament and of the Council of 16 December 2020 on the application of Union tariff rate quotas and other import quotas (OJ L 432, 21.12.2020, p. 1, ELI: <http://data.europa.eu/eli/reg/2020/2170/oj>).

⁽¹¹⁾ OJ L 123, 12.5.2016, p. 1, ELI: http://data.europa.eu/eli/agree_interinst/2016/512/oj.

- (31) The Commission should conduct periodic assessments of the product scope of this Regulation. In particular, by 31 December 2026, the Commission should assess the necessity of amending the product scope to cover certain products. By 30 June 2027, the Commission should assess the necessity of amending the product scope, in particular with a view to determining whether it should also cover products that are made of, or contain, a significant amount of steel, including as a matter of priority downstream iron and steel products not covered by this Regulation. Furthermore, the Commission should conduct a further assessment of the product scope by 30 June 2029 and every two years thereafter, unless significant market disruptions or sudden changes in global trade patterns require an earlier assessment. Moreover, the Commission should conduct timely consultations of stakeholders ahead of each assessment of the product scope. In particular, in view of the short timeframe for the initial assessment, a consultation should be initiated by 1 July 2026. Where the assessments show the necessity of amending the product scope, the Commission should consider submitting a legislative proposal to the European Parliament and to the Council to amend this Regulation.
- (32) By 30 June 2028, the Commission should, based on the information collected under this Regulation, assess whether it is necessary to designate the country of 'melt and pour' as the basis for benefiting from tariff quotas provided for in this Regulation, in particular to prevent steel produced in certain third countries contributing to global overcapacity from unduly entering the Union market following further transformation in other third countries. Based on that assessment, the Commission should consider submitting a legislative proposal to the European Parliament and to the Council.
- (33) By 30 June 2028 and every two years thereafter, the Commission should submit a report on the implementation of this Regulation to the European Parliament and to the Council. That report should be made public and could in particular contain information on the use and evolution of tariff quotas and the category and amount of imports falling outside of the tariff quotas.
- (34) By 30 June 2029 and every three years thereafter, the Commission should evaluate the effectiveness of this Regulation, taking into account the evolution of the key parameters that justified its adoption, including the evolution and trends of global overcapacity and its trade-related effects on the Union steel market, and the Union interest, and assess the evolution of the situation of the Union steel industry, including price levels and capacity utilisation, the impact on upstream and downstream industries as well as on final consumers in the Union, and the decarbonisation path of the steel sector in the Union having regard to the Union's climate goals. In addition, it is important for the Commission to take into account the situation of third-country trade restrictive measures on steel and the implications and effects they might have, or be likely to have, in terms of risk of trade diversion into the Union market, as well as to analyse the situation concerning the existence of non-market policies and practices in third countries and their impact on the Union steel market.
- (35) It is necessary to amend Regulation (EU) 2020/2170 in order to ensure the continued application of the existing arrangements for the steel products originating in the United Kingdom and released for free circulation in Northern Ireland that are listed in the Annex to that Regulation.
- (36) In accordance with the principle of proportionality, it is necessary and appropriate for the achievement of the basic objective of addressing the negative trade-related effects of global overcapacity on the Union steel market to open tariff quotas and set an out-of-quota duty, and to provide for the possibility of applying bilateral safeguard measures in relation to imports of steel products into the Union. This Regulation does not go beyond what is necessary in order to achieve the objective pursued, in accordance with Article 5(4) of the Treaty on European Union (TEU).
- (37) Given the need to ensure that the measures provided for in this Regulation apply from 1 July 2026, this Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union*,

HAVE ADOPTED THIS REGULATION:

Article 1

1. The objective of this Regulation is to address the negative trade-related effects of global overcapacity on the Union steel market by establishing a coherent and comprehensive framework based, on the one hand, on the opening of tariff quotas and the setting of an out-of-quota duty in respect of the products within the scope of this Regulation imported into the Union and, on the other hand, on the possibility, where appropriate, of applying bilateral safeguard measures in respect of those products originating in third countries with which the Union has concluded a free trade agreement.
2. Measures adopted under this Regulation shall not restrict trade beyond what is strictly necessary to address the negative effects of global overcapacity on the Union steel market.

Article 2

1. Tariff quotas of the Union are hereby opened, on an annual basis, in relation to imports into the Union of each of the product categories listed in Annex I.
2. For each product category listed in Annex I, a specific volume of tariff quotas is opened as provided under Annex II on a yearly basis from 1 July of each year to 30 June of the following year ('yearly period of application'). The total annual volume of tariff quotas is set out in Annex II.
3. Where a tariff quota is exhausted, or where imports of the product categories do not benefit from a tariff quota, the imports of the product categories listed in Annex I shall be subject to an out-of-quota duty at the rate of 50 % *ad valorem* as set out in Annex II.
4. This Article shall apply to all imports of the product categories listed in Annex I, including imports of products originating in a country with which the Union has concluded an agreement providing for tariff preferences or in a country benefitting from autonomous tariff preferences.
5. This Article shall not apply to products originating in:
 - (a) Iceland, Liechtenstein or Norway;
 - (b) countries in respect of which bilateral safeguard measures apply pursuant to Article 6.

Article 3

1. The tariff quotas set out in Article 2 shall be managed by the Commission and the Member States in accordance with the management system for tariff quotas provided for in Articles 49 to 54 of Implementing Regulation (EU) 2015/2447.
2. The tariff quotas shall be administered quarterly.
3. The allocation of each quarterly quota shall be stopped on the 20th working day of the Commission following the end of the quarterly period.
4. From 1 July 2026 to 30 June 2027, the unused volumes of tariff quotas in one quarter shall be carried over to the next quarter within the same yearly period of application.
5. The Commission shall adopt implementing acts determining whether, for each product category listed in Annex I, the unused volumes of tariff quotas in one quarter are to be carried over to the next quarter within the same yearly period of application, taking into account, as applicable:
 - (a) the increased level of import pressure, in particular due to the concentration of a very high volume of free-of-duty imports in a certain quarter;
 - (b) the average use of tariff quotas during the first three quarters of the yearly period of application, in particular where that average use is above 80 %;
 - (c) insufficient availability of supply for downstream steel users due to market developments.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 7(2). The first of those implementing acts shall apply from 1 July 2027.

Article 4

1. At the moment of import, importers of product categories listed in Annex I shall provide verifiable appropriate evidence, such as a mill test certificate, to prove the country in which raw steel or iron was initially produced in liquid form within a steel- or iron-making furnace and subsequently cast into its first solid state ('country of "melt and pour"').

2. The Commission is empowered to adopt implementing acts to determine the type of evidence to be provided by importers pursuant to paragraph 1 while taking into account the specific situation of SMEs and avoiding disproportionate administrative burdens. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 7(2). The first of those implementing acts shall be adopted by 31 August 2026.

Article 5

1. The Commission shall adopt implementing acts laying down the country distribution of the tariff quotas listed in Annex II, taking into account the Union interest and, as applicable, the following elements:

- (a) tariff quota levels equivalent to the import market share that prevailed in the Union steel market in 2013;
- (b) tariff quotas per product category based on the share of imports that each product category held over the period 2022-2024, calculated as a share of the tariff quota levels referred to in point (a);
- (c) existing and future free trade agreements covering in their scope any of the product categories listed in Annex I;
- (d) trade-distorting effects of third-country measures impacting the Union steel market;
- (e) whether a third country is found to be in breach of ILO conventions or multilateral environmental agreements;
- (f) any international agreement concluded by the Union under Article XXVIII of the GATT 1994 concerning the tariff quotas opened in relation to product categories listed in Annex I;
- (g) any international agreement or non-binding international understanding addressing the levels of global overcapacity for the product categories listed in Annex I;
- (h) diversification of sources of supply;
- (i) the situation of a Union candidate country facing an exceptional and immediate security situation, in particular where it previously benefitted from preferential access to the Union steel market for the product categories listed in Annex I;
- (j) information gathered in application of Article 4.

2. Where the Commission has applied bilateral safeguard measures pursuant to Article 6 which entail tariff quotas, the implementing acts referred to in paragraph 1 of this Article shall not distribute an amount of tariff quotas corresponding to the tariff quotas opened as part of those bilateral safeguard measures.

3. Where restrictive measures adopted pursuant to Article 29 TEU and Article 215 TFEU prohibit the import from third countries of one or more product categories listed in Annex I to this Regulation, the implementing acts referred to in paragraph 1 of this Article shall not distribute tariff quotas to those third countries for those product categories.

4. The implementing acts referred to in paragraph 1 of this Article shall be adopted in accordance with the examination procedure referred to in Article 7(2). The first of those implementing acts shall apply from 1 July 2026.

5. On duly justified imperative grounds of urgency relating to the need to ensure that tariff quotas listed in Annex II are distributed by 1 July 2026, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 7(3).

Article 6

By way of derogation from Regulation (EU) 2019/287, the Commission may adopt implementing acts applying bilateral safeguard measures on imports of products within the scope of this Regulation originating in those countries with which the Union has concluded a free trade agreement. Those bilateral safeguard measures shall comply with the applicable free trade agreement and shall take into account the Union interest.

Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 7(2).

On duly justified imperative grounds of urgency relating to the need to ensure that bilateral safeguard measures can apply from 1 July 2026, the Commission may adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 7(3).

Article 7

1. The Commission shall be assisted by the Trade Barriers Committee established by Article 7 of Regulation (EU) 2015/1843 of the European Parliament and of the Council ⁽¹²⁾. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

3. Where reference is made to this paragraph, Article 8 of Regulation (EU) No 182/2011, in conjunction with Article 5 thereof, shall apply.

Article 8

1. The Commission is empowered to adopt delegated acts in accordance with Article 9 to amend the volumes of tariff quotas listed in Annex II, while ensuring that their total value is neither lower than 14 400 000 tonnes nor higher than 22 200 000 tonnes.

The Commission shall take into account the Union interest and, as applicable, the following elements:

- (a) the evolution of demand;
- (b) changes in the import market shares;
- (c) significant developments in global overcapacity;
- (d) the decarbonisation path of the steel sector in the Union;
- (e) the evolution and extent of third-country measures impacting imports of steel;
- (f) potential issues of availability of supply in certain product categories linked to insufficient capacity readily available in the Union in certain product categories compared to demand, and to significant related price increases, negatively impacting the Union's downstream industries;
- (g) the objectives of the Union's common security and defence policy;

⁽¹²⁾ Regulation (EU) 2015/1843 of the European Parliament and of the Council of 6 October 2015 laying down Union procedures in the field of the common commercial policy in order to ensure the exercise of the Union's rights under international trade rules, in particular those established under the auspices of the World Trade Organization (OJ L 272, 16.10.2015, p. 1, ELI: <http://data.europa.eu/eli/reg/2015/1843/oj>).

(h) undue crowding-out effects in certain tariff quotas.

2. Where, in the case of sudden changes on the markets of the product categories listed in Annex I, it is necessary to amend this Regulation quickly and imperative grounds of urgency so require, the procedure provided for in Article 10 shall apply to delegated acts adopted pursuant to this Article.

Article 9

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Article 8 shall be conferred on the Commission for a period of 5 years from 25 June 2026. The Commission shall draw up a report in respect of the delegation of power not later than nine months before the end of that 5-year period. The delegation of power shall be tacitly extended for periods of an identical duration, unless the European Parliament or the Council opposes such extension not later than three months before the end of each period.

3. The delegation of power referred to in Article 8 may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted pursuant to Article 8 shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.

Article 10

1. Delegated acts adopted under this Article shall enter into force without delay and shall apply as long as no objection is expressed in accordance with paragraph 2. The notification of a delegated act to the European Parliament and to the Council shall state the reasons for the use of the urgency procedure.

2. Either the European Parliament or the Council may object to a delegated act in accordance with the procedure referred to in Article 9(6). In such a case, the Commission shall repeal the act immediately following the notification of the decision to object by the European Parliament or by the Council.

Article 11

The Commission shall make available an online contact point. Union economic operators may use that contact point to request information concerning the implementation of this Regulation.

Article 12

1. By 31 December 2026, the Commission shall assess the necessity of amending the product scope to include the products covered by the following codes of the Combined Nomenclature (CN), as set out in Council Regulation (EEC) No 2658/87 ⁽¹³⁾:

(a) 7303 00 10, 7303 00 90;

(b) 7229 20 00, 7229 90 20, 7229 90 50, 7229 90 90;

(c) 7223 00 11, 7223 00 19, 7223 00 91, 7223 00 99;

(d) 7214 10 00, 7228 10 50, 7228 40 10, 7228 40 90.

Where sufficient evidence is gathered in its assessment demonstrating that necessity, the Commission may without undue delay submit a legislative proposal to the European Parliament and to the Council. To that end, the Commission shall, by 1 July 2026, initiate a consultation process with stakeholders, including economic operators and Member States.

2. By 30 June 2027, the Commission shall assess the necessity of amending the product scope, taking into account in particular whether it should cover additional products that are made of, or contain, a significant amount of steel, including as a matter of priority downstream iron and steel products not covered by Annex I. Where sufficient evidence is gathered in its assessment demonstrating that necessity, the Commission may without undue delay submit a legislative proposal to the European Parliament and to the Council.

3. By 30 June 2029 and every two years thereafter, the Commission shall assess the necessity of amending the product scope, taking into account the wider situation of Union competitiveness and of the Union steel industry, both upstream and downstream actors, in particular the situation for SMEs, as well as the Union's common security and defence policy. Where significant market disruptions or sudden changes in global trade patterns occur, the Commission shall conduct an earlier assessment.

4. For the purpose of the assessments referred to in paragraphs 2 and 3, the Commission shall initiate a timely consultation process with stakeholders, including economic operators and Member States.

5. By 30 June 2028, the Commission shall, based on the information collected pursuant to Article 4, assess whether it is necessary to designate the country of 'melt and pour' as the basis for benefiting from the tariff quotas provided for in this Regulation. Based on that assessment, the Commission may submit a legislative proposal to the European Parliament and to the Council.

6. By 30 June 2029 and every three years thereafter, the Commission shall evaluate the effectiveness of this Regulation, after having carried out broad consultations with stakeholders throughout the steel value chain.

Such evaluation shall have regard to:

(a) the persistence of the circumstances that justified the adoption of this Regulation;

(b) the Union interest; and

⁽¹³⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: <http://data.europa.eu/eli/reg/1987/2658/oj>).

- (c) the situation of the Union steel industry, including:
 - (i) price levels and capacity utilisation;
 - (ii) the impact on upstream and downstream industries as well as on final consumers in the Union; and
 - (iii) the decarbonisation path of the steel sector in the Union.

Based on that evaluation, the Commission may submit a legislative proposal to the European Parliament and to the Council to amend this Regulation.

7. By 30 June 2028 and every two years thereafter, the Commission shall submit a report on the implementation of this Regulation to the European Parliament and to the Council. That report shall be made public.

Article 13

Regulation (EU) 2020/2170 is amended as follows:

- (1) in Article 1, the second paragraph is replaced by the following:

‘Goods listed in the Annex originating in the United Kingdom that fall within the scope of Regulation (EU) 2026/1384 of the European Parliament and of the Council (*) and that are brought into Northern Ireland by direct transport from other parts of the United Kingdom shall also be eligible for treatment pursuant to Union import tariff rate quotas if those goods are released for free circulation in the territory of Northern Ireland.

(*) Regulation (EU) 2026/1384 of the European Parliament and of the Council of 17 June 2026 addressing the negative trade-related effects of global overcapacity on the Union steel market and amending Regulation (EU) 2020/2170 (OJ L, 2026/1384, 24.6.2026, ELI: <http://data.europa.eu/eli/reg/2026/1384/oj>).’;

- (2) Article 1a is replaced by the following:

‘Article 1a

The Commission is empowered to adopt delegated acts, in accordance with Article 1b, amending this Regulation in order to add to the list set out in the Annex certain categories of goods originating in the United Kingdom that fall within the scope of Regulation (EU) 2026/1384 and that are brought into Northern Ireland by direct transport from other parts of the United Kingdom provided that the United Kingdom has demonstrated to the satisfaction of the Union a need for those goods to be released for free circulation in Northern Ireland.’.

Article 14

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 July 2026.

However:

- (a) Article 4(2), Article 5(1), points (a) to (i), Article 5(2) to (5), and Articles 6 and 7 shall apply from 25 June 2026;

- (b) Article 4(1) shall apply from 1 October 2026;
- (c) Article 5(1), point (j), shall apply from 1 October 2027.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Strasbourg, 17 June 2026.

For the European Parliament

The President

R. METSOLA

For the Council

The President

M. RAOUNA

ANNEX I

PRODUCT CATEGORIES COVERED BY THIS REGULATION

Product category number	Product category name	CN code
1A	Non Alloy and Other Alloy Hot Rolled Sheets and Strips	7208 10 00, 7208 25 00, 7208 26 00, 7208 27 00, 7208 36 00, 7208 37 00, 7208 38 00, 7208 39 00, 7208 40 00, 7208 52 10, 7208 52 99, 7208 53 10, 7208 53 90, 7208 54 00, 7211 13 00, 7211 14 00, 7211 19 00, 7225 19 10, 7225 30 10, 7225 30 30, 7225 30 90, 7225 40 15, 7225 40 90, 7226 19 10, 7226 91 20, 7226 91 91, 7226 91 99
1B	Non Alloy and Other Alloy Hot Rolled Sheets and Strips	7212 60 00
2	Non Alloy and Other Alloy Cold Rolled Sheets	7209 15 00, 7209 16 90, 7209 17 90, 7209 18 91, 7209 25 00, 7209 26 90, 7209 27 90, 7209 28 90, 7209 90 20, 7209 90 80, 7211 23 20, 7211 23 30, 7211 23 80, 7211 29 00, 7211 90 20, 7211 90 80, 7225 50 20, 7225 50 80, 7226 20 00, 7226 92 00
3A	Electrical Sheets (other than GOES)	7209 16 10, 7209 17 10, 7209 18 10, 7209 26 10, 7209 27 10, 7209 28 10
3B		7225 19 90, 7226 19 80
4A	Metallic Coated Sheets	7212 50 20 TARIC codes: 7210 41 00 20, 7210 41 00 30, 7210 49 00 20, 7210 49 00 30, 7210 61 00 20, 7210 61 00 30, 7210 69 00 20, 7210 69 00 30, 7212 30 00 20, 7212 30 00 30, 7212 50 61 20, 7212 50 61 30, 7212 50 69 20, 7212 50 69 30, 7225 92 00 20, 7225 92 00 30, 7225 99 00 11, 7225 99 00 22, 7225 99 00 23, 7225 99 00 41, 7225 99 00 45, 7225 99 00 91, 7225 99 00 92, 7225 99 00 93, 7226 99 30 10, 7226 99 30 30, 7226 99 70 11, 7226 99 70 13, 7226 99 70 91, 7226 99 70 93, 7226 99 70 94
4B	Metallic Coated Sheets	7210 20 00, 7210 30 00, 7210 90 80, 7212 20 00, 7212 50 30, 7212 50 40, 7212 50 90, 7225 91 00, 7226 99 10 TARIC codes: 7210 41 00 80, 7210 49 00 80, 7210 61 00 80, 7210 69 00 80, 7212 30 00 80, 7212 50 61 80, 7212 50 69 80, 7225 92 00 80, 7225 99 00 25, 7225 99 00 95, 7226 99 30 90, 7226 99 70 19, 7226 99 70 96
5	Organic Coated Sheets	7210 70 80, 7212 40 80
6	Tin Mill products	7209 18 99, 7210 11 00, 7210 12 20, 7210 12 80, 7210 50 00, 7210 70 10, 7210 90 40, 7212 10 10, 7212 10 90, 7212 40 20
7	Non Alloy and Other Alloy Quarto Plates	7208 51 20, 7208 51 91, 7208 51 98, 7208 52 91, 7208 90 20, 7208 90 80, 7210 90 30, 7225 40 12, 7225 40 40, 7225 40 60
8	Stainless Hot Rolled Sheets and Strips	7219 11 00, 7219 12 10, 7219 12 90, 7219 13 10, 7219 13 90, 7219 14 10, 7219 14 90, 7219 22 10, 7219 22 90, 7219 23 00, 7219 24 00, 7220 11 00, 7220 12 00

Product category number	Product category name	CN code
9	Stainless Cold Rolled Sheets and Strips	7219 31 00, 7219 32 10, 7219 32 90, 7219 33 10, 7219 33 90, 7219 34 10, 7219 34 90, 7219 35 10, 7219 35 90, 7219 90 20, 7219 90 80, 7220 20 21, 7220 20 29, 7220 20 41, 7220 20 49, 7220 20 81, 7220 20 89, 7220 90 20, 7220 90 80
10	Stainless Hot Rolled Quarto Plates	7219 21 10, 7219 21 90
12	Non Alloy and Other Alloy Merchant Bars and Light Sections	7214 30 00, 7214 91 10, 7214 91 90, 7214 99 31, 7214 99 39, 7214 99 50, 7214 99 71, 7214 99 79, 7214 99 95, 7215 90 00, 7216 10 00, 7216 21 00, 7216 22 00, 7216 40 10, 7216 40 90, 7216 50 10, 7216 50 91, 7216 50 99, 7216 99 00, 7228 10 20, 7228 20 10, 7228 20 91, 7228 30 20, 7228 30 41, 7228 30 49, 7228 30 61, 7228 30 70, 7228 30 89, 7228 60 20, 7228 60 80, 7228 70 10, 7228 70 90, 7228 80 00 TARIC code: 7228 30 69 99
13	Rebars	7214 20 00, 7214 99 10 TARIC code: 7228 30 69 11
14	Stainless Bars and Light Sections	7222 11 11, 7222 11 19, 7222 11 81, 7222 11 89, 7222 19 10, 7222 19 90, 7222 20 11, 7222 20 19, 7222 20 21, 7222 20 29, 7222 20 31, 7222 20 39, 7222 20 81, 7222 20 89, 7222 30 51, 7222 30 91, 7222 30 97, 7222 40 10, 7222 40 50, 7222 40 90
15	Stainless Wire Rod	7221 00 10, 7221 00 90
16	Non Alloy and Other Alloy Wire Rod	7213 10 00, 7213 20 00, 7213 91 10, 7213 91 20, 7213 91 41, 7213 91 49, 7213 91 70, 7213 91 90, 7213 99 10, 7213 99 90, 7227 10 00, 7227 20 00, 7227 90 10, 7227 90 50, 7227 90 95
17	Angles, Shapes and Sections of Iron or Non Alloy Steel	7216 31 10, 7216 31 90, 7216 32 11, 7216 32 19, 7216 32 91, 7216 32 99, 7216 33 10, 7216 33 90
18	Sheet Piling	7301 10 00
19	Railway Material	7302 10 22, 7302 10 28, 7302 10 40, 7302 10 50, 7302 40 00
20	Gas pipes	7306 30 41, 7306 30 49, 7306 30 72, 7306 30 77
21	Hollow sections	7306 61 10, 7306 61 92, 7306 61 99
22	Seamless Stainless Tubes and Pipes	7304 11 00, 7304 22 00, 7304 24 00, 7304 41 00, 7304 49 83, 7304 49 85, 7304 49 89

Product category number	Product category name	CN code
24	Other Seamless Tubes	7304 19 10, 7304 19 30, 7304 19 90, 7304 23 00, 7304 29 10, 7304 29 30, 7304 29 90, 7304 31 20, 7304 31 80, 7304 39 50, 7304 39 82, 7304 39 83, 7304 39 88, 7304 51 81, 7304 51 89, 7304 59 30, 7304 59 82, 7304 59 83, 7304 59 89, 7304 90 00
25A	Large welded tubes	7305 11 00, 7305 12 00
25B		7305 19 00, 7305 20 00, 7305 31 00, 7305 39 00, 7305 90 00
26	Other Welded Pipes	7306 11 00, 7306 19 00, 7306 21 00, 7306 29 00, 7306 30 12, 7306 30 18, 7306 30 80, 7306 40 20, 7306 40 80, 7306 50 21, 7306 50 29, 7306 50 80, 7306 69 10, 7306 69 90, 7306 90 00
27	Non-alloy and other alloy cold finished bars	7215 10 00, 7215 50 11, 7215 50 19, 7215 50 80, 7228 10 90, 7228 20 99, 7228 50 20, 7228 50 40, 7228 50 61, 7228 50 69, 7228 50 80
28	Non Alloy Wire	7217 10 10, 7217 10 31, 7217 10 39, 7217 10 50, 7217 10 90, 7217 20 10, 7217 20 30, 7217 20 50, 7217 20 90, 7217 30 41, 7217 30 49, 7217 30 50, 7217 30 90, 7217 90 20, 7217 90 50, 7217 90 90

ANNEX II

VOLUME OF TARIFF QUOTAS PER PRODUCT CATEGORY

The total annual volume of tariff quotas shall be 18 345 922 tonnes.

Product category number	Product category name	CN code	Volume of tariff quotas (in tonnes)	Out-of-quota duty level
1A	Non Alloy and Other Alloy Hot Rolled Sheets and Strips	7208 10 00, 7208 25 00, 7208 26 00, 7208 27 00, 7208 36 00, 7208 37 00, 7208 38 00, 7208 39 00, 7208 40 00, 7208 52 10, 7208 52 99, 7208 53 10, 7208 53 90, 7208 54 00, 7211 13 00, 7211 14 00, 7211 19 00, 7225 19 10, 7225 30 10, 7225 30 30, 7225 30 90, 7225 40 15, 7225 40 90, 7226 19 10, 7226 91 20, 7226 91 91, 7226 91 99	5 198 754	50 %
1B	Non Alloy and Other Alloy Hot Rolled Sheets and Strips	7212 60 00	4 581	50 %
2	Non Alloy and Other Alloy Cold Rolled Sheets	7209 15 00, 7209 16 90, 7209 17 90, 7209 18 91, 7209 25 00, 7209 26 90, 7209 27 90, 7209 28 90, 7209 90 20, 7209 90 80, 7211 23 20, 7211 23 30, 7211 23 80, 7211 29 00, 7211 90 20, 7211 90 80, 7225 50 20, 7225 50 80, 7226 20 00, 7226 92 00	1 544 759	50 %
3A	Electrical Sheets (other than GOES)	7209 16 10, 7209 17 10, 7209 18 10, 7209 26 10, 7209 27 10, 7209 28 10	612	50 %
3B		7225 19 90, 7226 19 80	199 079	50 %
4A	Metallic Coated Sheets	7212 50 20 TARIC codes: 7210 41 00 20, 7210 41 00 30, 7210 49 00 20, 7210 49 00 30, 7210 61 00 20, 7210 61 00 30, 7210 69 00 20, 7210 69 00 30, 7212 30 00 20, 7212 30 00 30, 7212 50 61 20, 7212 50 61 30, 7212 50 69 20, 7212 50 69 30, 7225 92 00 20, 7225 92 00 30, 7225 99 00 11, 7225 99 00 22, 7225 99 00 23, 7225 99 00 41, 7225 99 00 45, 7225 99 00 91, 7225 99 00 92, 7225 99 00 93, 7226 99 30 10, 7226 99 30 30, 7226 99 70 11, 7226 99 70 13, 7226 99 70 91, 7226 99 70 93, 7226 99 70 94	1 620 686	50 %

Product category number	Product category name	CN code	Volume of tariff quotas (in tonnes)	Out-of-quota duty level
4B	Metallic Coated Sheets	7210 20 00, 7210 30 00, 7210 90 80, 7212 20 00, 7212 50 30, 7212 50 40, 7212 50 90, 7225 91 00, 7226 99 10 TARIC codes: 7210 41 00 80, 7210 49 00 80, 7210 61 00 80, 7210 69 00 80, 7212 30 00 80, 7212 50 61 80, 7212 50 69 80, 7225 92 00 80, 7225 99 00 25, 7225 99 00 95, 7226 99 30 90, 7226 99 70 19, 7226 99 70 96	1 238 995	50 %
5	Organic Coated Sheets	7210 70 80, 7212 40 80	627 871	50 %
6	Tin Mill products	7209 18 99, 7210 11 00, 7210 12 20, 7210 12 80, 7210 50 00, 7210 70 10, 7210 90 40, 7212 10 10, 7212 10 90, 7212 40 20	542 840	50 %
7	Non Alloy and Other Alloy Quarto Plates	7208 51 20, 7208 51 91, 7208 51 98, 7208 52 91, 7208 90 20, 7208 90 80, 7210 90 30, 7225 40 12, 7225 40 40, 7225 40 60	1 196 903	50 %
8	Stainless Hot Rolled Sheets and Strips	7219 11 00, 7219 12 10, 7219 12 90, 7219 13 10, 7219 13 90, 7219 14 10, 7219 14 90, 7219 22 10, 7219 22 90, 7219 23 00, 7219 24 00, 7220 11 00, 7220 12 00	153 186	50 %
9	Stainless Cold Rolled Sheets and Strips	7219 31 00, 7219 32 10, 7219 32 90, 7219 33 10, 7219 33 90, 7219 34 10, 7219 34 90, 7219 35 10, 7219 35 90, 7219 90 20, 7219 90 80, 7220 20 21, 7220 20 29, 7220 20 41, 7220 20 49, 7220 20 81, 7220 20 89, 7220 90 20, 7220 90 80	496 342	50 %
10	Stainless Hot Rolled Quarto Plates	7219 21 10, 7219 21 90	17 025	50 %
12	Non Alloy and Other Alloy Merchant Bars and Light Sections	7214 30 00, 7214 91 10, 7214 91 90, 7214 99 31, 7214 99 39, 7214 99 50, 7214 99 71, 7214 99 79, 7214 99 95, 7215 90 00, 7216 10 00, 7216 21 00, 7216 22 00, 7216 40 10, 7216 40 90, 7216 50 10, 7216 50 91, 7216 50 99, 7216 99 00, 7228 10 20, 7228 20 10, 7228 20 91, 7228 30 20, 7228 30 41, 7228 30 49, 7228 30 61, 7228 30 70, 7228 30 89, 7228 60 20, 7228 60 80, 7228 70 10, 7228 70 90, 7228 80 00 TARIC code: 7228 30 69 99	881 735	50 %
13	Rebars	7214 20 00, 7214 99 10 TARIC code: 7228 30 69 11	844 526	50 %

Product category number	Product category name	CN code	Volume of tariff quotas (in tonnes)	Out-of-quota duty level
14	Stainless Bars and Light Sections	7222 11 11, 7222 11 19, 7222 11 81, 7222 11 89, 7222 19 10, 7222 19 90, 7222 20 11, 7222 20 19, 7222 20 21, 7222 20 29, 7222 20 31, 7222 20 39, 7222 20 81, 7222 20 89, 7222 30 51, 7222 30 91, 7222 30 97, 7222 40 10, 7222 40 50, 7222 40 90	133 595	50 %
15	Stainless Wire Rod	7221 00 10, 7221 00 90	40 462	50 %
16	Non Alloy and Other Alloy Wire Rod	7213 10 00, 7213 20 00, 7213 91 10, 7213 91 20, 7213 91 41, 7213 91 49, 7213 91 70, 7213 91 90, 7213 99 10, 7213 99 90, 7227 10 00, 7227 20 00, 7227 90 10, 7227 90 50, 7227 90 95	1 569 532	50 %
17	Angles, Shapes and Sections of Iron or Non Alloy Steel	7216 31 10, 7216 31 90, 7216 32 11, 7216 32 19, 7216 32 91, 7216 32 99, 7216 33 10, 7216 33 90	184 607	50 %
18	Sheet Piling	7301 10 00	31 263	50 %
19	Railway Material	7302 10 22, 7302 10 28, 7302 10 40, 7302 10 50, 7302 40 00	16 472	50 %
20	Gas pipes	7306 30 41, 7306 30 49, 7306 30 72, 7306 30 77	222 413	50 %
21	Hollow sections	7306 61 10, 7306 61 92, 7306 61 99	499 493	50 %
22	Seamless Stainless Tubes and Pipes	7304 11 00, 7304 22 00, 7304 24 00, 7304 41 00, 7304 49 83, 7304 49 85, 7304 49 89	32 967	50 %
24	Other Seamless Tubes	7304 19 10, 7304 19 30, 7304 19 90, 7304 23 00, 7304 29 10, 7304 29 30, 7304 29 90, 7304 31 20, 7304 31 80, 7304 39 50, 7304 39 82, 7304 39 83, 7304 39 88, 7304 51 81, 7304 51 89, 7304 59 30, 7304 59 82, 7304 59 83, 7304 59 89, 7304 90 00	268 901	50 %
25A	Large welded tubes	7305 11 00, 7305 12 00	28 749	50 %
25B		7305 19 00, 7305 20 00, 7305 31 00, 7305 39 00, 7305 90 00	83 616	50 %
26	Other Welded Pipes	7306 11 00, 7306 19 00, 7306 21 00, 7306 29 00, 7306 30 12, 7306 30 18, 7306 30 80, 7306 40 20, 7306 40 80, 7306 50 21, 7306 50 29, 7306 50 80, 7306 69 10, 7306 69 90, 7306 90 00	250 757	50 %

Product category number	Product category name	CN code	Volume of tariff quotas (in tonnes)	Out-of-quota duty level
27	Non-alloy and other alloy cold finished bars	7215 10 00, 7215 50 11, 7215 50 19, 7215 50 80, 7228 10 90, 7228 20 99, 7228 50 20, 7228 50 40, 7228 50 61, 7228 50 69, 7228 50 80	97 315	50 %
28	Non Alloy Wire	7217 10 10, 7217 10 31, 7217 10 39, 7217 10 50, 7217 10 90, 7217 20 10, 7217 20 30, 7217 20 50, 7217 20 90, 7217 30 41, 7217 30 49, 7217 30 50, 7217 30 90, 7217 90 20, 7217 90 50, 7217 90 90	317 886	50 %

A statement has been made with regard to this Regulation and can be found in OJ C, C/2026/3336, 22.6.2026, ELI: <http://data.europa.eu/eli/C/2026/3336/oj>.



2026/1963

31.8.2026

COMMISSION IMPLEMENTING REGULATION (EU) 2026/1963

of 28 August 2026

on determining the type of evidence to be provided by importers to prove the country of 'melt and pour'

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2026/1384 of 17 June 2026 of the European Parliament and the Council addressing the negative trade-related effects of global overcapacity on the Union steel market and amending Regulation (EU) 2020/2170 ⁽¹⁾ ('the Steel Regulation'), and in particular Article 4(2) thereof,

Whereas:

- (1) The Steel Regulation established a clear and comprehensive framework to address global overcapacity notably by opening a defined number of quotas and laying down an out-of-quota duty of 50 %.
- (2) The effective resolution of global overcapacity requires enhanced joint efforts of the Union and like-minded partner countries which do not contribute to global overcapacity to address the root causes of global overcapacity including through the monitoring of imports and their place of 'melt and pour'.
- (3) The country of 'melt and pour' means the original location in which raw steel or iron is initially produced in liquid form within a steel or iron-making furnace and subsequently cast into its first solid state following melting, including remelting of scrap.
- (4) The introduction of the transparency requirement with regard to the country of 'melt and pour' by the Steel Regulation aims to enhance the traceability of steel products imported into the Union, allowing the Commission to gain a more accurate understanding of Union's steel supply chain and to assess any future policy developments anticipated by the phased approach provided under Article 5(1), point (j) and Article 12(5) of the Steel Regulation.
- (5) Therefore, at importation to the Union, the country of melt and pour must be declared.
- (6) On 2 June 2026 the Commission published a public consultation opened for four weeks to assess: (i) whether the Mill Test Certificate is sufficient to demonstrate the country of 'melt and pour'; (ii) whether other documents containing the same or comparable level of relevant information as the Mill Test Certificate exist; (iii) the possible administrative and/or financial burden arising from the proposed documentation requirements, especially for small and medium-sized enterprises (SMEs).
- (7) Most respondents confirmed that the Mill Test Certificate would be a suitable document, although many argue that it should not be the only option, favouring a flexible evidentiary framework allowing the use of complementary documentation.
- (8) Regarding the existence of any other documents that could be used as an alternative to the Mill Test Certificate, stakeholders do not advocate replacing the Mill Test Certificate with a single alternative document. Instead, they overwhelmingly favour a flexible documentary framework, allowing several types of documents to be used in this regard. In many cases, respondents suggested other documents to be provided as a complement to the Mill Test Certificate and in other cases as an alternative.

⁽¹⁾ OJ L, 2026/1384, 24.6.2026, ELI: <http://data.europa.eu/eli/reg/2026/1384/oj>.

- (9) The Mill Test Certificate is neither a harmonised document nor specifically designed to demonstrate the country of 'melt and pour'. The targeted consultation confirmed that it is the document most widely recognised as the primary means of evidencing the country and should therefore, when available, be submitted by Union importers. The Commission also confirms that the Mill Test Certificate is already being requested when exporting steel to some other non-Union countries. Where importers are unable to provide a Mill Test Certificate and rely on other admissible forms of evidence, the competent customs authorities should verify the accuracy of evidence submitted which may delay access to the relevant tariff-rate until such verifications are completed.
- (10) It is therefore necessary to build on existing documentation to limit the potential administrative burden and ensure that transparency requirements remain proportionate and practicable for all Union economic operators including small and medium sized enterprises as relying on widely shared type evidence such as the Mill Test Certificate would limit the need for complementary verifications thereby ensuring a swift handling of import.
- (11) Failure to declare the country of melt and pour supported by verifiable appropriate evidence as required under Article 4(1) of the Steel Regulation would constitute non-compliance with the transparency requirements of the Steel Regulation resulting to a rejection by customs authorities of the import.
- (12) It is therefore appropriate to determine first a list of evidence that can submitted to national customs authorities during an initial period of one year before limiting this list as from 1 October 2027, thereby ensuring that economic operators can progressively adjust their practices when it comes to provide information on the country of 'melt and pour' while allowing the Commission to rely on robust information as regards the country of 'melt and pour', notably in view of the possible policy developments anticipated under Article 5(1), point (j) and Article 12(5) of the Steel Regulation.
- (13) The Commission should keep the list of evidence on the country of 'melt and pour' under continuous review. The Commission may adjust this list at any time. That is in particular the case where available evidence would evolve thereby requiring an adjustment of documentation's requirements.
- (14) This Regulation should enter into force on the day following that of its publication in the *Official Journal of the European Union* to ensure economic operators have sufficient time to adjust their practice until the date of effective application of the transparency requirement.
- (15) The measures provided for in this Regulation are in accordance with the opinion of the Trade Barrier Committee,

HAS ADOPTED THIS REGULATION:

Article 1

1. At the moment of import into the Union, importers of products falling under categories listed in Annex I to Regulation (EU) 2026/1384 shall provide a Mill Test Certificate that includes the country of 'melt and pour' and the heat number of the imported steel.
2. However, if the Mill Test Certificate provided does not entail information either on the country of 'melt and pour' or the heat number, the following evidence may be considered by customs authorities as complementary to the Mill Test Certificate provided that it entails the missing information either on the country of 'melt and pour' or the heat number:
- (a) invoices,
 - (b) delivery notes;
 - (c) quality certificates and clauses in implemented purchase orders or contracts;
 - (d) long-term declarations from suppliers;
 - (e) cost accounting and production documents;
 - (f) customs documents from the exporting country;

- (g) commercial correspondence; or
- (h) production descriptions.

3. If no Mill Test Certificate can be provided, the following evidence may be considered by customs authorities as standalone evidence provided that it entails information on the country of 'melt and pour' and the heat number:

- (a) invoices;
- (b) delivery notes;
- (c) quality certificates and clauses in implemented purchase orders or contracts;
- (d) long-term declarations from suppliers;
- (e) cost accounting and production documents;
- (f) customs documents from the exporting country;
- (g) commercial correspondence; or
- (h) production descriptions.

Article 2

1. Where the country of 'melt and pour' is evidenced by the documents referred to Article 1, paragraphs 2 or 3, the customs authorities shall carry out documentary checks on the information and supporting evidence submitted.
2. The country of 'melt and pour' shall be declared by means of TARIC document codes.
3. Failure to declare the country of 'melt and pour' with appropriate verifiable evidence as defined under Articles 1 and 2 shall lead to a rejection of the import.

Article 3

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

It shall apply as from 1 October 2026.

However, Article 1(3) shall apply from 1 October 2026 to 30 September 2027.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 August 2026.

For the Commission
The President
Ursula VON DER LEYEN

歐盟執委會發布 EU 第 2026/1963 號實施規章：關於規定進口人為證明「鎔鑄國」
(country of 'melt and pour') 所應提供之證明文件類型(中文摘譯)

2026 年 8 月 31 日

(註：本中譯僅供外界參考，非屬歐方公布之正式法律文件。若中、英文版本內容有不一致之處，應以英文版為準)

一、立法理由說明：

(一) 依據歐洲議會及歐盟理事會 2026 年 6 月 17 日 EU 第 2026/1384 號規章(即《增修 EU 第 2020/2170 號規章，因應全球產能過剩對歐盟鋼鐵市場所造成之負面貿易相關影響》，以下稱「鋼鐵規章」)，尤其是該規章第 4 條第 2 項規定。

(二) 考量要點：

1. 《鋼鐵規章》透過開放一定數量配額，並規定配額外關稅為 50%，建立明確且全面性的架構，以因應全球產能過剩問題。
 2. 為有效解決全球產能過剩問題，歐盟與不助長全球產能過剩之理念相近夥伴國家，有必要加強共同努力，以處理造成全球產能過剩之根本原因，包括透過監測進口產品及其「鎔鑄地」(place of 'melt and pour')。
 3. 「鎔鑄國」(country of 'melt and pour')係指：生鋼或生鐵最初於煉鋼爐或煉鐵爐中以液態形式生產，並於熔煉後首次鑄造成固態之原始地點，包括廢鋼重新熔煉(remelting of scrap)的情形。
 4. 此透明化要求之目的在於強化輸入歐盟鋼鐵產品之可追溯性(traceability)，使執委會能夠更精確掌握歐盟鋼鐵供應鏈，並評估依《鋼鐵規章》第 5 條第 1 項(j)款及第 12 條第 5 項所規定之分階段作法(phased approach)可能採取的未來政策發展。因此，鋼鐵產品進口至歐盟時，必須申報其鎔鑄國。
 5. 執委會於 2026 年 6 月 2 日起進行為期 4 週之公眾諮詢，評估：(1)鋼廠測試證明(Mill Test Certificate, MTC)是否足以證明「鎔鑄國」；(2)是否存在得提供與 MTC 相同或相當程度相關資訊之其他文件；(3)前述文件要求可能產生之行政及(或)財務負擔，尤其是對中小企業造成之負擔。
- 多數評論意見認為 MTC 係適當的證明文件；惟許多評論意見主張不應將其作為唯一可接受的證明方式，而較支持採取具有彈性的證據架構，允許使用其他補充文件。
 - 關於是否存在其他可替代 MTC 之文件，絕大多數利害關係人支持採取彈性的文件證明架構(flexible documentary framework)，允許為此目的使用數種類型之文件，主張不應以特定單一替代文件取代 MTC。

- MTC 並非一格式統一之文件，亦非專門為證明「鎔鑄國」而設計。然而，目前鋼鐵出口至部分非歐盟國家時，已被要求提供 MTC，且本次公眾諮詢亦確認，MTC 是目前最廣泛獲承認、作為證明鎔鑄國之主要文件，因此，歐盟進口商如可取得該文件，即應予提出。倘進口商無法提供 MTC，而改以其他可接受形式之證據作為證明，海關應查核其正確性；在完成該等查核前，可能因此延遲適用相關關稅待遇。
 - 本措施有必要以現行文件為基礎執行，以降低潛在行政負擔，並確保透明化要求對所有歐盟營運者(包括中小企業)均維持適度且實際可行。藉使用 MTC 等廣泛通用的證明文件，可以減少海關進行查核之必要，從而確保進口程序得以迅速處理。
6. 如未依《鋼鐵規章》第 4 條第 1 項申報鎔鑄國並提出可供查證之適當證明(verifiable appropriate evidence)，即構成不遵守《鋼鐵規章》透明化要求，海關機關將拒絕該項進口。
 7. 因此，宜先訂定一份各國海關得受理之證明文件清單，並自 2027 年 10 月 1 日起再限縮該份得受理之文件清單。此種安排一方面可使相關業者者在提供「鎔鑄國」資訊方面，逐步調整其實務作法；另一方面亦使執委會得以取得有關鎔鑄國之可靠資訊，尤其可供評估《鋼鐵規章》第 5 條第 1 項(j)款及第 12 條第 5 項所預期之可能政策發展。
 8. 執委會應持續檢討「鎔鑄國」證明文件清單。執委會得隨時調整該清單，尤其是在可取得之證據形式有所發展，而因此有必要調整文件要求時。
 9. 本規章應自其刊登於《歐盟官方公報》之次日生效，以確保營運者在透明化要求正式開始適用之前，有充分時間調整其實務作法。

二、條文摘要：

第 1 條

第 1 項

屬 EU 第 2026/1384 號規章附件一所列產品類別之進口商，於產品進口至歐盟時，應提供鋼廠測試證明(Mill Test Certificate)，並應載明：進口鋼鐵之鎔鑄國以及該進口鋼鐵之爐號(heat number)。

第 2 項

倘所提出之鋼廠測試證明並未包含鎔鑄國或爐號其中任一項資訊，海關得接受下列證明作為鋼廠測試證明之補充證據(complementary evidence)，但以該證明載有欠缺之鎔鑄國或爐號資訊為限：

- (a) 發票；

- (b) 交貨單；
- (c) 品質證明，以及已執行之採購訂單或契約中的相關條款；
- (d) 供應商長期聲明；
- (e) 成本會計及生產文件；
- (f) 出口國之海關文件；
- (g) 商業往來函件；或
- (h) 生產說明(production descriptions)。

第 3 項(無法提出鋼廠測試證明時之替代證明)

倘無法提供鋼廠測試證明，海關得考量接受下列文件作為獨立證明(standalone evidence)，但該文件必須載有鎔鑄國以及爐號資訊。得接受之文件包括：

- (a) 發票；
- (b) 交貨單；
- (c) 品質證明，以及已執行之採購訂單或契約中的相關條款；
- (d) 供應商長期聲明；
- (e) 成本會計及生產文件；
- (f) 出口國之海關文件；
- (g) 商業往來函件；或
- (h) 生產說明。

第 2 條

第 1 項

倘係以第 1 條第 2 項或第 3 項所稱文件證明「鎔鑄國」，海關應就其所提出之資訊及相關佐證資料進行文件查核(documentary checks)。

第 2 項

「鎔鑄國」應透過 TARIC 文件代碼(document codes)辦理申報。

第 3 項

未依本規章第 1 條及第 2 條規定，以適當且可供查核之證據申報「鎔鑄國」者，應拒絕其進口。

第 3 條

本規章自刊登於歐盟官方公報之次日生效，並自 2026 年 10 月 1 日起適用。惟第 1 條第 3 項之規定僅適用於 2026 年 10 月 1 日至 2027 年 9 月 30 日。

本規章之全部內容均具拘束力，並直接適用於所有歐盟會員國

2026 年 8 月 28 日訂於布魯塞爾

EY84

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