



# **Ordonnance du DFF concernant les éléments mobiles applicables à l'importation de produits agricoles transformés**

**Modification du 12 janvier 2026**

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*Le Département fédéral des finances (DFF)  
arrête:*

I

L'annexe de l'ordonnance du DFF du 27 janvier 2005 concernant les éléments mobiles applicables à l'importation de produits agricoles transformés<sup>1</sup> est remplacée par la version ci-jointe.

II

La présente ordonnance entre en vigueur le 1<sup>er</sup> février 2026.

12 janvier 2026

Département fédéral des finances:  
Karin Keller-Sutter

<sup>1</sup> RS 632.111.722.1

*Annexe*  
(art. 1)

**Éléments mobiles**

| Numéro<br>du tarif douanier <sup>a</sup> | Élément mobile<br>pour les<br>importations<br>de l'UE + GB<br>aux taux<br>préférentiels | Élément mobile<br>pour les autres<br>importations | Numéro<br>du tarif douanier <sup>a</sup> | Élément mobile<br>pour les<br>importations<br>de l'UE + GB<br>aux taux<br>préférentiels | Élément mobile<br>pour les autres<br>importations |
|------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------|
|                                          | Fr. par 100 kg<br>masse nette<br>(poids effectif)                                       | Fr. par 100 kg<br>brut                            |                                          | Fr. par 100 kg<br>masse nette<br>(poids effectif)                                       | Fr. par 100 kg<br>brut                            |
| 0403.2091                                | 33.50                                                                                   | 43.45                                             | 1806.2015                                | 66.60                                                                                   | 98.05                                             |
| 0403.2099                                | 44.15                                                                                   | 58.35                                             | 1806.2019                                | 153.05                                                                                  | 182.85                                            |
| 0403.9031                                | 134.30                                                                                  | 139.00                                            | 1806.2071                                | 74.60                                                                                   | 101.15                                            |
| 0403.9041                                | 18.90                                                                                   | 18.00                                             | 1806.2072                                | 53.30                                                                                   | 73.15                                             |
| 0403.9049                                | 44.15                                                                                   | 57.35                                             | 1806.2073                                | 29.30                                                                                   | 41.95                                             |
| 0403.9061                                | 143.30                                                                                  | 139.00                                            | 1806.2074                                | 27.70                                                                                   | 34.05                                             |
| 0403.9072                                | 66.20                                                                                   | 87.00                                             | 1806.2079                                | 11.10                                                                                   | 15.70                                             |
| 0403.9079                                | 47.55                                                                                   | 61.15                                             | 1806.2081                                | 61.20                                                                                   | 73.75                                             |
| 0405.2011                                | 21.00                                                                                   | 20.00                                             | 1806.2082                                | 44.55                                                                                   | 55.40                                             |
| 0405.2091                                | 395.70                                                                                  | 558.10                                            | 1806.2083                                | 33.50                                                                                   | 43.15                                             |
| 0710.4000                                | 0.00 <sup>b</sup>                                                                       | 6.85                                              | 1806.2084                                | 41.55                                                                                   | 48.75                                             |
| 1517.1062                                | 178.35                                                                                  | 179.75                                            | 1806.2085                                | 13.85                                                                                   | 18.15                                             |
| 1517.1067                                | 178.35                                                                                  | 179.30                                            | 1806.2089                                | 0.00                                                                                    | 3.45                                              |
| 1517.1072                                | 122.95                                                                                  | 151.85                                            | 1806.3111                                | 43.25                                                                                   | 57.00                                             |
| 1517.1077                                | 122.95                                                                                  | 151.85                                            | 1806.3119                                | 33.50                                                                                   | 42.20                                             |
| 1517.1082                                | 102.15                                                                                  | 128.90                                            | 1806.3121                                | 20.80                                                                                   | 25.20                                             |
| 1517.1087                                | 102.15                                                                                  | 128.90                                            | 1806.3129                                | 0.00                                                                                    | 3.40                                              |
| 1517.1092                                | 81.35                                                                                   | 105.95                                            | 1806.3211                                | 74.60                                                                                   | 89.90                                             |
| 1517.1097                                | 81.35                                                                                   | 105.95                                            | 1806.3212                                | 45.30                                                                                   | 59.15                                             |
| 1517.9062                                | 185.30                                                                                  | 220.70                                            | 1806.3213                                | 24.00                                                                                   | 33.00                                             |
| 1517.9067                                | 185.30                                                                                  | 220.70                                            | 1806.3290                                | 0.00                                                                                    | 3.40                                              |
| 1704.1010                                | 0.00                                                                                    | 5.40                                              | 1806.9031                                | 57.05                                                                                   | 63.80                                             |
| 1704.1020                                | 0.00                                                                                    | 5.85                                              | 1806.9032                                | 50.10                                                                                   | 56.75                                             |
| 1704.1030                                | 0.00                                                                                    | 5.60                                              | 1806.9033                                | 41.80                                                                                   | 48.25                                             |
| 1704.9010                                | 53.30                                                                                   | 64.75                                             | 1806.9049                                | 33.50                                                                                   | 40.75                                             |
| 1704.9020                                | 0.00                                                                                    | 3.95                                              | 1806.9051                                | 23.55                                                                                   | 28.85                                             |
| 1704.9031                                | 0.00                                                                                    | 3.35                                              | 1806.9052                                | 16.65                                                                                   | 21.20                                             |
| 1704.9032                                | 0.00                                                                                    | 1.75                                              | 1806.9053                                | 8.30                                                                                    | 12.00                                             |
| 1704.9041                                | 0.00                                                                                    | 5.90                                              | 1806.9069                                | 0.00                                                                                    | 2.90                                              |
| 1704.9042                                | 0.00                                                                                    | 6.80                                              | 1901.1011                                | 147.35                                                                                  | 149.20                                            |
| 1704.9043                                | 0.00                                                                                    | 6.85                                              | 1901.1014                                | 112.85                                                                                  | 108.75                                            |
| 1704.9050                                | 13.85                                                                                   | 21.45                                             | 1901.1015                                | 103.70                                                                                  | 96.55                                             |
| 1704.9060                                | 29.30                                                                                   | 43.85                                             | 1901.1016                                | 90.35                                                                                   | 82.90                                             |
| 1704.9091                                | 0.00                                                                                    | 5.05                                              | 1901.1019                                | 74.40                                                                                   | 66.60                                             |
| 1704.9092                                | 0.00                                                                                    | 3.80                                              | 1901.1021                                | 26.20                                                                                   | 28.25                                             |
| 1704.9093                                | 0.00                                                                                    | 2.50                                              | 1901.1022                                | 30.60                                                                                   | 32.05                                             |
| 1806.1010                                | 0.00                                                                                    | 5.65                                              | 1901.2011                                | 46.75                                                                                   | 42.50                                             |
| 1806.1020                                | 0.00                                                                                    | 4.00                                              | 1901.2012                                | 46.75                                                                                   | 42.50                                             |
| 1806.2011                                | 472.60                                                                                  | 683.85                                            | 1901.2018                                | 54.80                                                                                   | 62.40                                             |
| 1806.2012                                | 382.60                                                                                  | 554.65                                            | 1901.2019                                | 46.75                                                                                   | 42.50                                             |
| 1806.2013                                | 202.55                                                                                  | 295.10                                            | 1901.2081                                | 219.25                                                                                  | 287.80                                            |
| 1806.2014                                | 186.50                                                                                  | 264.75                                            | 1901.2082                                | 149.60                                                                                  | 192.20                                            |

| Numéro<br>du tarif douanier <sup>a</sup> | Élément mobile<br>pour les<br>importations<br>de l'UE + GB<br>aux taux<br>préférentiels | Élément mobile<br>pour les autres<br>importations | Numéro<br>du tarif douanier <sup>a</sup> | Élément mobile<br>pour les<br>importations<br>de l'UE + GB<br>aux taux<br>préférentiels | Élément mobile<br>pour les autres<br>importations |
|------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------|
|                                          | Fr. par 100 kg<br>masse nette<br>(poids effectif)                                       | Fr. par 100 kg<br>brut                            |                                          | Fr. par 100 kg<br>masse nette<br>(poids effectif)                                       | Fr. par 100 kg<br>brut                            |
| 1901.2084                                | 105.50                                                                                  | 138.15                                            | 1904.2000                                | 16.35                                                                                   | 18.85                                             |
| 1901.2085                                | 73.20                                                                                   | 93.45                                             | 1904.3000                                | 1.20                                                                                    | 8.80                                              |
| 1901.2089                                | 54.35                                                                                   | 67.45                                             | 1904.9010                                | 0.80                                                                                    | 5.55                                              |
| 1901.2091                                | 248.60                                                                                  | 339.05                                            | 1904.9090                                | 7.95                                                                                    | 12.95                                             |
| 1901.2092                                | 122.55                                                                                  | 151.55                                            | 1905.1010                                | 33.80                                                                                   | 36.20                                             |
| 1901.2094                                | 93.75                                                                                   | 122.85                                            | 1905.1020                                | 31.05                                                                                   | 36.25                                             |
| 1901.2095                                | 66.75                                                                                   | 85.00                                             | 1905.2011                                | 61.50                                                                                   | 75.75                                             |
| 1901.2096                                | 53.25                                                                                   | 66.05                                             | 1905.2012                                | 52.50                                                                                   | 64.30                                             |
| 1901.2098                                | 42.35                                                                                   | 49.05                                             | 1905.2013                                | 29.95                                                                                   | 35.80                                             |
| 1901.9011                                | 46.70                                                                                   | 42.50                                             | 1905.2020                                | 37.25                                                                                   | 40.35                                             |
| 1901.9012                                | 46.70                                                                                   | 42.50                                             | 1905.2030                                | 23.55                                                                                   | 27.55                                             |
| 1901.9018                                | 46.70                                                                                   | 51.55                                             | 1905.3111                                | 113.55                                                                                  | 131.65                                            |
| 1901.9019                                | 46.70                                                                                   | 42.50                                             | 1905.3112                                | 95.20                                                                                   | 108.85                                            |
| 1901.9021                                | 0.00                                                                                    | 10.10                                             | 1905.3113                                | 63.00                                                                                   | 68.65                                             |
| 1901.9022                                | 0.00                                                                                    | 8.50                                              | 1905.3114                                | 53.65                                                                                   | 56.65                                             |
| 1901.9031                                | 521.40                                                                                  | 735.70                                            | 1905.3191                                | 51.25                                                                                   | 51.40                                             |
| 1901.9032                                | 388.75                                                                                  | 547.10                                            | 1905.3192                                | 41.55                                                                                   | 41.90                                             |
| 1901.9033                                | 246.65                                                                                  | 364.25                                            | 1905.3193                                | 30.45                                                                                   | 31.00                                             |
| 1901.9034                                | 228.85                                                                                  | 290.70                                            | 1905.3194                                | 27.00                                                                                   | 27.60                                             |
| 1901.9035                                | 108.95                                                                                  | 149.30                                            | 1905.3210                                | 44.70                                                                                   | 43.85                                             |
| 1901.9036                                | 121.65                                                                                  | 140.25                                            | 1905.3220                                | 53.45                                                                                   | 53.60                                             |
| 1901.9037                                | 111.00                                                                                  | 123.20                                            | 1905.4010                                | 49.25                                                                                   | 47.15                                             |
| 1901.9041                                | 343.75                                                                                  | 432.45                                            | 1905.4021                                | 44.55                                                                                   | 41.25                                             |
| 1901.9042                                | 307.55                                                                                  | 436.30                                            | 1905.4029                                | 39.60                                                                                   | 37.75                                             |
| 1901.9043                                | 180.05                                                                                  | 260.50                                            | 1905.9025                                | 49.40                                                                                   | 54.55                                             |
| 1901.9044                                | 151.60                                                                                  | 201.00                                            | 1905.9029                                | 44.70                                                                                   | 50.25                                             |
| 1901.9045                                | 45.00                                                                                   | 62.45                                             | 1905.9031                                | 51.75                                                                                   | 50.80                                             |
| 1901.9046                                | 31.95                                                                                   | 44.40                                             | 1905.9032                                | 49.40                                                                                   | 59.35                                             |
| 1901.9047                                | 43.75                                                                                   | 50.90                                             | 1905.9039                                | 44.70                                                                                   | 48.60                                             |
| 1901.9081                                | 259.55                                                                                  | 323.95                                            | 1905.9071                                | 46.75                                                                                   | 42.50                                             |
| 1901.9082                                | 153.50                                                                                  | 211.40                                            | 1905.9072                                | 46.75                                                                                   | 42.50                                             |
| 1901.9089                                | 78.95                                                                                   | 95.70                                             | 1905.9078                                | 54.80                                                                                   | 60.40                                             |
| 1901.9091                                | 286.55                                                                                  | 402.25                                            | 1905.9079                                | 46.75                                                                                   | 42.50                                             |
| 1901.9092                                | 122.55                                                                                  | 167.60                                            | 1905.9081                                | 110.40                                                                                  | 118.00                                            |
| 1901.9093                                | 53.60                                                                                   | 64.15                                             | 1905.9082                                | 53.85                                                                                   | 52.85                                             |
| 1901.9094                                | 28.25                                                                                   | 35.90                                             | 1905.9083                                | 54.95                                                                                   | 62.90                                             |
| 1901.9095                                | 6.95                                                                                    | 9.40                                              | 1905.9084                                | 49.40                                                                                   | 49.70                                             |
| 1901.9096                                | 7.30                                                                                    | 10.70                                             | 1905.9085                                | 39.75                                                                                   | 41.30                                             |
| 1902.1110                                | 6.10                                                                                    | 15.00                                             | 1905.9086                                | 49.40                                                                                   | 51.50                                             |
| 1902.1190                                | 15.00                                                                                   | 23.95                                             | 1905.9089                                | 23.55                                                                                   | 26.00                                             |
| 1902.1910                                | 1.60                                                                                    | 11.60                                             | 2001.9020                                | 0.00                                                                                    | 5.85                                              |
| 1902.1990                                | 10.50                                                                                   | 20.95                                             | 2004.1012                                | 52.50                                                                                   | 50.00                                             |
| 1902.2000                                | 20.65                                                                                   | 26.05                                             | 2004.1014                                | 102.70                                                                                  | 132.95                                            |
| 1902.3000                                | 20.65                                                                                   | 23.75                                             | 2004.1092                                | 73.50                                                                                   | 70.00                                             |
| 1902.4011                                | 1.60                                                                                    | 11.60                                             | 2004.1094                                | 102.70                                                                                  | 132.95                                            |
| 1902.4019                                | 10.50                                                                                   | 20.95                                             | 2004.9013                                | 0.00                                                                                    | 6.80                                              |
| 1902.4090                                | 20.65                                                                                   | 23.20                                             | 2004.9043                                | 0.00                                                                                    | 6.80                                              |
| 1904.1010                                | 16.95                                                                                   | 20.05                                             | 2005.2011                                | 102.70                                                                                  | 132.95                                            |
| 1904.1090                                | 0.00                                                                                    | 8.00                                              | 2005.2012                                | 76.60                                                                                   | 92.15                                             |

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|------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------|------------------------------------------|-----------------------------------------------------------------------------------------|---------------------------------------------------|
|                                          | Fr. par 100 kg<br>masse nette<br>(poids effectif)                                       | Fr. par 100 kg<br>brut                            |                                          | Fr. par 100 kg<br>masse nette<br>(poids effectif)                                       | Fr. par 100 kg<br>brut                            |
| 2007.1000                                | 0.00                                                                                    | 0.50                                              | 2106.9050                                | 40.70                                                                                   | 50.80                                             |
| 2007.9120                                | 0.00                                                                                    | 2.45                                              | 2106.9060                                | 450.10                                                                                  | 551.15                                            |
| 2007.9921                                | 0.00                                                                                    | 2.45                                              | 2106.9061                                | 280.45                                                                                  | 331.05                                            |
| 2007.9929                                | 0.00                                                                                    | 2.45                                              | 2106.9062                                | 225.05                                                                                  | 275.30                                            |
| 2008.1110                                | 34.65                                                                                   | 29.75                                             | 2106.9063                                | 212.95                                                                                  | 248.45                                            |
| 2008.9998                                | 0.00                                                                                    | 5.85                                              | 2106.9064                                | 157.55                                                                                  | 192.70                                            |
| 2101.1211                                | 74.05                                                                                   | 95.80                                             | 2106.9065                                | 158.25                                                                                  | 193.10                                            |
| 2101.1291                                | 40.50                                                                                   | 55.40                                             | 2106.9066                                | 122.20                                                                                  | 146.90                                            |
| 2101.1299                                | 0.00                                                                                    | 38.65                                             | 2106.9067                                | 95.20                                                                                   | 112.25                                            |
| 2101.2011                                | 53.30                                                                                   | 73.45                                             | 2106.9068                                | 90.10                                                                                   | 102.20                                            |
| 2101.2091                                | 26.65                                                                                   | 37.20                                             | 2106.9069                                | 79.15                                                                                   | 90.65                                             |
| 2101.2099                                | 0.00                                                                                    | 21.30                                             | 2106.9071                                | 140.70                                                                                  | 155.40                                            |
| 2104.2000                                | 12.95                                                                                   | 16.35                                             | 2106.9072                                | 113.00                                                                                  | 124.80                                            |
| 2105.0010                                | 97.65                                                                                   | 93.00                                             | 2106.9073                                | 79.00                                                                                   | 83.80                                             |
| 2105.0020                                | 84.90                                                                                   | 93.00                                             | 2106.9074                                | 59.60                                                                                   | 63.60                                             |
| 2105.0030                                | 71.40                                                                                   | 93.00                                             | 2106.9075                                | 35.70                                                                                   | 39.35                                             |
| 2105.0040                                | 53.35                                                                                   | 71.45                                             | 2106.9076                                | 28.80                                                                                   | 32.10                                             |
| 2105.0051                                | 39.90                                                                                   | 47.80                                             | 2106.9094                                | 0.00                                                                                    | 3.55                                              |
| 2105.0052                                | 31.55                                                                                   | 38.10                                             | 2106.9095                                | 10.95                                                                                   | 13.95                                             |
| 2105.0053                                | 21.85                                                                                   | 26.80                                             | 2106.9096                                | 6.20                                                                                    | 9.20                                              |
| 2106.1011                                | 60.75                                                                                   | 80.95                                             | 2905.4300                                | 0.00                                                                                    | 0.00                                              |
| 2106.9021                                | 0.00                                                                                    | 4.30                                              | 3501.1010                                | 4.40                                                                                    | 4.00                                              |
| 2106.9022                                | 0.00                                                                                    | 3.65                                              | 3501.1090                                | 658.15                                                                                  | 726.80                                            |
| 2106.9023                                | 0.00                                                                                    | 2.75                                              | 3501.9019                                | 4.40                                                                                    | 4.00                                              |
| 2106.9040                                | 0.00                                                                                    | 7.00                                              | 3501.9099                                | 658.15                                                                                  | 726.80                                            |

<sup>a</sup> RS **632.10** annexe

<sup>b</sup> Selon l'Ordonnance du 18 juin 2008 sur le libre-échange 1 (RS **632.421.0**)