NEW ZEALAND
APPLES & PEARS INCORPORATED

INDIA-NZ FTA APPLE Tariff Rate Quota MANUAL

November 2026

Prepared from the India Export Quotas (Apples Quota Management System) Regulations 2026

Contents

Contents 2
1. Introduction 3
2. Definitions 4
3. Annual calendar and notifications 5
4. Registration and eligibility 6
5. Initial quota allocation system 7
6. Returned quota pool 9
7. Final quota pool 9
8. Review of allocation decisions 9
9. Export certificates 10
10. Fees and Apple Action Plan levy 11
11. Administration, information and audits 12
12. General provisions 13
13. Document control 14
Appendix A: NLVEQP oversubscription method 15
Appendix B: MQP oversubscription method 16

1. Introduction

This Manual explains the operational rules for the India-NZ FTA apple tariff rate quota (TRQ). It is intended to help exporters understand how to register, apply for quota, receive and return allocations, request reviews, and obtain export certificates.

The quota management system is established under the India Export Quotas (Apples, Kiwifruit, and Mānuka Honey) Act 2026 and the India Export Quotas (Apples Quota Management System) Regulations 2026. The Regulations came into force on 22 October 2026. NZAPI is the quota manager for apples.

The quota year runs from 1 April to 31 August. The total apple quota available for a quota year is the amount provided under the FTA.

This Manual does not replace, amend, or limit the requirements in the Act, the Regulations or the quota holder agreement entered into between NZAPI and an exporter (**Agreement**).

If there is any inconsistency between this Manual, the Agreement, the Act or the Regulations, the Act and the Regulations will prevail, followed by the Agreement.

Quota system overview

Pool	Share / timing	Purpose
New and Low Volume Exporter Quota Pool (NLVEQP)	2.5% of total annual apple quota	Initial allocation for eligible applicants seeking 20 to 90 tonnes.
Main Quota Pool (MQP)	97.5% of total annual apple quota, plus eligible unallocated NLVEQP	Initial allocation for applicants seeking 100 tonnes or more (noting that if the MQP is oversubscribed the actual allocation may be less than 100 tonnes).
Returned Quota Pool (RQP)	Created after the return date	Reallocates unallocated MQP and quota returned by the return date.
Final Quota Pool (FQP)	Available after the final return date	Allocated in connection with export certificate applications.

2. Definitions

Term	Meaning
Act	India Export Quotas (Apples, Kiwifruit, and Mānuka Honey) Act 2026.
Apple quota	The quota for apples exported to India under the FTA.
Applicant	An eligible exporter that applies for an apple quota allocation.
Final quota pool (FQP)	The pool allocated under Section 7
Final return date	The date specified by NZAPI in Section 3, being no later than two months before the final day of the quota year.
FTA	The Free Trade Agreement between the Government of New Zealand and the Government of the Republic of India.
India-NZ FTA Apple TRQ Exporter	An exporter that applies to participate in the India-NZ Apple TRQ system.
Main quota pool (MQP)	97.5% of total apple quota, as may be adjusted by transfers from the NLVEQP. Refer to Section 5 for further details.
New and low volume exporter quota pool (NLVEQP)	2.5% of total apple quota. Refer to Section 5 for further details.
NZAPI	New Zealand Apples and Pears Incorporated, the quota manager for apples.
Quota holder	An exporter to whom NZAPI has allocated apple quota.
Quota year	1 April to 31 August in a calendar year.
Regulations	India Export Quotas (Apples Quota Management System) Regulations 2026.
Return date	The date specified by NZAPI in Section 3, being no later than three months before the final day of the quota year.
Returned quota pool (RQP)	The pool allocated Section 6.
Unused quota allocation	Quota allocated to a Quota holder that has not been used and is not intended to be used in the quota year.

3. Annual calendar and notifications

NZAPI will publish or notify the exact dates required for each quota year. The following table records the dates for the 2027 quota year.

Milestone	Required timing / Deadline
Registrations to be an India-NZ FTA Apple TRQ Exporter close	20 November 2026
Application period for NLVEQP and MQP	Opening date: 2 November 2026 Closing date: 20 November 2026
Provisional NLVEQP and MQP allocations advised to Applicants	25 November 2026
Deadline for Applicants to apply for review of provisional allocation	2 December 2026
Notify Applicants that there has been request/s for review, if none then confirm quota allocated	3 December 2026
Complete reviews and notify Applicants of outcome and final NLVEQP and MQP quota allocated	23 December 2026
Certificate applications open	1 February 2027
RQP application period (Round 1 - if there is any MQP not initially allocated)	Opening Date: 1 February 2027 Closing Date: 12 February 2027
Deadline to Notify Applicants of provisional RQP quota allocated	19 February 2027
Deadline for Applicants to apply for review of provisional RQP quota allocation	26 February 2027
Notify Applicants that there has been request/s for review, if none then confirm quota allocated	1 March 2027
Complete reviews and notify Applicants of outcome and final RQP quota allocated	12 March 2027
Quota year starts	1 April 2027
First Return date	30 April 2027
RQP application period (Round 2)	Opening Date: 3 May 2027 Closing Date: 7 May 2027
Deadline to Notify Applicants of provisional RQP quota allocated	14 May 2027
Deadline for Applicants to apply for review of provisional RQP quota allocation	21 May 2027
Notify Applicants that there has been request/s for review, if none then confirm quota allocated	24 May 2027
Complete reviews and notify Applicants of outcome and final RQP quota allocated	4 June 2027
Final return date	10 June 2027
FQP application period	Opening Date: 11 June 2027 Closing Date: 31 August 2027
Quota year ends and Certificate applications close	31 August 2027

4. Registration and eligibility

Eligibility

- An exporter must hold a New Zealand Business Number.
- An exporter must register with NZAPI before applying for an allocation.
- An exporter must not have any unpaid fees or levies from the prior year/s Apple quota programme or any other unpaid amounts owing to NZAPI under any agreement with NZAPI relating to prior year/s Apple quota programme.

Registration information

- Registered name under the Companies Act 1993
- New Zealand Business Number.
- Key contact name
- Email address
- Postal address
- Phone number

Exporter register

NZAPI must maintain an electronic register. Each quota holder must be able to access its own information online at all times, subject to temporary suspension for maintenance, technical difficulties, or security and integrity. The name of each exporter allocated quota must be publicly available.

5. Initial quota allocation system

Applications

Applications must be in writing, use NZAPI's required format, be lodged during the notified application period, and identify the pool applied for.

Pool	Application amount	Additional eligibility rule
NLVEQP	At least 20 tonnes and no more than 90 tonnes	Not available to an exporter that exported 300 tonnes or more of apples from New Zealand in total during the three years before the relevant quota year to which the application relates.
MQP	100 tonnes or more	No additional volume threshold beyond the 100-tonne minimum application.

An application outside the applicable minimum or maximum shall be excluded and not considered further by NZAPI. If NZAPI considers that an exporter applied to the incorrect pool, NZAPI may explain the issue and allow the exporter to amend the application before allocation.

Information checks

- NZAPI will require information in an application to be verified as being accurate and complete by statutory declaration.
- NZAPI may request additional information, set a deadline, and specify how it must be provided.

NLVEQP allocation

- The NLVEQP is 2.5% of the total apple quota.
- If valid applications total no more than the NLVEQP, each valid applicant shall receive the amount applied for.
- Any difference between the NLVEQP and valid applications shall be added to the MQP.
- If valid applications exceed the NLVEQP, NZAPI shall apply the iterative averaging method in Appendix A.
- Any NLVEQP not allocated is added to the MQP.

MQP allocation

- The MQP starts at 97.5% of the total apple quota and is adjusted by eligible transfers from the NLVEQP.
- If valid MQP applications total no more than the MQP, each valid applicant shall receive the amount applied for.
- Any unallocated MQP shall be added to the RQP.
- If valid applications exceed the MQP, NZAPI shall apply the export-history formula in Appendix B and shall allocate to each MQP applicant the lesser of its application amount or the amount calculated in accordance with Appendix B.

Prior-year unused quota deduction

For NLVEQP and MQP, if an applicant fails to return unused quota by the previous quota year's final return date, NZAPI shall deduct that unused amount from the current year's allocation otherwise due to that applicant, unless NZAPI is satisfied that exceptional circumstances exist.

Provisional and confirmed allocations

Initial allocation decisions are provisional. NZAPI shall notify each applicant of its provisional amount. After the review period, NZAPI shall confirm allocations if no review is sought or shall notify relevant applicants of the review outcome and confirmed allocations.

6. Returned quota pool

The RQP contains any MQP not initially allocated and quota returned by holders by the return date.

- Applications for quota from the RQP must be in writing and in NZAPI's required format.
- Any eligible exporter may apply, whether or not it previously held NLVEQP or MQP quota.
- An RQP application may be for any amount.
- NZAPI reallocates the RQP after the return date using the NLVEQP allocation methodology.
- Any RQP not allocated is added to the FQP.
- RQP decisions remain provisional until confirmed under the review process.

7. Final quota pool

The FQP contains RQP quota not reallocated and quota returned after the return date.

- An exporter can only apply for FQP quota once applications open (see Section 3).
- An exporter applies for FQP quota when it applies for an export certificate.
- The application must state any quota allocation the exporter already holds but has not used.
- After the final return date, NZAPI may allocate FQP quota to any exporter applying for an export certificate, including a holder that requests additional quota for a proposed shipment.
- FQP quota is allocated when NZAPI issues the export certificate.

8. Review of allocation decisions

An applicant dissatisfied with a decision not to allocate quota, or with the amount allocated, may seek a review of NZAPI's decision. The review process is set out below:

1. An applicant must apply in writing to NZAPI no later than five working days after receiving the decision.
2. An applicant must state the reasons for review and include any supporting documents.
3. NZAPI shall refer all review applications to a review committee selected from the annual review panel.
4. The committee shall review each decision and notify NZAPI in writing of its decision.
5. NZAPI notifies applicants in the relevant pool of the outcome and confirmed allocations.

The annual review panel must have at least four members, all of whom must be independent of the quota allocation process and any applicants. A person involved in allocation decisions cannot be appointed to the panel. A review committee for a review application must comprise at least two panel members. If an allocation is changed, the committee must apply the allocation methodology per this manual, which may require the allocations of other applicants in the same quota pool to be recalculated and adjusted.

Any decisions of a review committee must be promptly notified by NZAPI to all applicants whose allocation is affected by the decision.

9. Export certificates

Application requirements

- Use the online system specified by NZAPI.
- Confirm that the exporter holds sufficient apple quota for the shipment, unless applying for FQP quota as part of the certificate application.
- Provide the exporter's name, postal address, and New Zealand Business Number.
- Describe the shipment, including net weight and total weight, and confirm the minimum CIF value of USD1.25 per kg has been met.
- Provide the importer's name, number (description TBC from MPI), and physical address in India.

Issue timeframe and conditions

NZAPI must issue the certificate within five working days after receiving an application if the exporter has sufficient quota and has provided the required information. If FQP quota is sought for a proposed shipment, NZAPI must first allocate that quota (if available) before issuing the export certificate. Certificates will not be issued if a quota holder has overdue fees or levies.

Certificate contents

- Quota holder's name and postal address.
- Shipment description, including net weight and total weight.
- Indian Importer's name and address, Importer-Exporter Code (IEC), and Customs Notification number.
- The quota period the certificate is for.

NZAPI may cancel or suspend an export certificate, or refuse to issue an export certificate in accordance with the Act, the Regulations and the Agreement.

10. Fees and Apple Action Plan levy

For avoidance of doubt, all fees and levies are stated in New Zealand Dollars.

Fees

- Application fee for a quota allocation - $1,000 plus GST per exporter, on first application in a quota year.
- Export certificate fee - $25 plus GST per certificate issued

At the end of the financial year, if the fees paid to NZAPI do not cover the costs to administer the quota, NZAPI may invoice exporters for the shortfall and must notify each affected quota holder of the additional amount payable.

Apple Action Plan levy

The levy funds the delivery of the Apple Action Plan (AAP), which is a key deliverable under the India New Zealand FTA. Approval of the annual workplan and budget will be by the NZAPI Board, advised by the Apple Action Plan Advisory Forum which will be made up of industry members. The levy is set by NZAPI for each financial year in accordance with the Regulations. This levy will only remain for the five-year term of the Apple Action Plan.

AAP levy - $30 plus GST per tonne of allocated quota

- For NLVEQP and MQP, the AAP levy will be invoiced on allocation of quota, and will be due to be paid as follows:
  - 50% by the 20th of the month after the invoice;
  - 25% by 20th of April; and
  - 25% by 20th of June.
- For RQP and FQP, the AAP levy will be invoiced and due to be paid on the 20th of the month following allocation or prior to a certificate being issued, whichever is the earliest date.

For any unused quota returned to the RQP and FQP, the AAP levy will be refunded. Export certificates will not be issued if a levy payment is overdue.

11. Administration, information and audits

Accounting and reporting

- Fees collected and the related costs must be reported separately from NZAPI's other income and expenses in NZAPI's audited financial statements and Annual Report.
- Levies collected and Apple Action Plan-related costs must also be separately reported.

Quota-holder audits

NZAPI may audit a quota holder's compliance with the Act, Regulations, and relevant FTA obligations, either itself or through an independent auditor. NZAPI must:

1. Give at least 10 working days' notice before starting the audit.
2. If using an independent auditor, appoint the auditor no more than five working days after notice.
3. Provide a draft audit report and at least 10 working days for the quota holder to comment.
4. Consider comments before finalising the report and providing it to NZAPI and the quota holder.
5. If non-compliance is found, NZAPI may require specified corrective action within a specified period.
6. Publish the final report within 40 working days after finalisation, with personal or commercially sensitive information redacted where appropriate.

Non-compliance

If a quota holder is determined by NZAPI to be in breach of this Manual, the Act or Regulations or the Agreement, NZAPI can require that any unused quota held by that quota holder is deemed to be returned by that quota holder to NZAPI with immediate effect.

12. General provisions

Notices

NZAPI must give the notices required by the Act and Regulations, including application and allocation dates, return dates, RQP dates, review timing, provisional allocations, and confirmed allocations. Individual allocation notices must be sent by email.

Rounding

Quota allocations are rounded to the nearest whole tonne, with 0.5 rounded up. For NLVEQP allocations, a rounded allocation below 20 tonnes becomes 20 tonnes and a rounded allocation above 90 tonnes becomes 90 tonnes.

Manual status

This Manual is binding on all applicants and quota holders. NZAPI may update, amend or replace this Manual from time to time as it considers necessary or desirable, including to reflect changes to annual dates, fees, levy rates, forms, systems, administrative requirements or changes to the Act, Regulations or the Agreement. Legislative and regulatory amendments shall be incorporated as soon as reasonably practicable.

13. Document control

Release	Release date	Author	Approval	Amendment details
0.1	1 October 2026	Jessica Cranswick		Initial draft based on the India Export Quotas (Apples Quota Management System) Regulations 2026 and structured using the UK FTA Apple TRQ Manual template.
0.2	8 October 2026	Jessica Cranswick		Incorporating initial review by NZAPI CEO.
0.3	15 October 2026	Jessica Cranswick		Incorporating feedback from MPI Primary Sector Policy – Policy and Trade group
0.4	20 October 2026	Jessica Cranswick		Incorporating feedback from Mallett Partners and NZAPI Board members
0.5	30 October 2026	Jessica Cranswick		Incorporating feedback from consultation period
1.0	2 November 2026	Jessica Cranswick	NZAPI Board of Directors	Incorporating final minor edits and approve version to issue.

Appendix A: NLVEQP oversubscription method

When valid NLVEQP applications exceed the pool, NZAPI uses an iterative averaging or “waterfall” method:

1. Calculate the first average: total NLVEQP divided by the number of valid applicants.
2. Allocate the full amount applied for to each applicant whose application is at or below that average.
3. Recalculate the average for remaining applicants using remaining quota divided by the number of remaining applicants.
4. Allocate the full amount applied for to remaining applicants whose applications are at or below the recalculated average.
5. Repeat the recalculation and allocation until every applicant has received an allocation.

Formula for each subsequent average: (t - s) / (n - p) = a, where t is total NLVEQP, s is quota already allocated, n is total applicants, p is applicants already allocated, and a is the new average.

Appendix B: MQP oversubscription method

When valid MQP applications exceed the pool, each applicant receives the lesser of the amount applied for and the amount calculated by the following method.

Allocation: (av / t) x tq = a

Average export history: [(ei / 3) x 0.5] + [(ew / 3) x 0.5] = av

Variable	Meaning
ei	Applicant's total tonnes exported to India in the previous three calendar years.
ew	Applicant's total tonnes exported worldwide, including India, in the previous three calendar years.
av	Applicant's average export history.
t	Total av for all MQP applicants.
tq	Total quota available in the MQP for that allocation round.
a	Calculated allocation for the applicant.

If the calculation leaves quota unallocated because some applicants reach their requested amount, NZAPI repeats the formula for the remaining quota and only the applicants that have not received their full requested amount.