



## **Practical guide to the new GSP trade regimes for developing countries**

The EU's rules determining which countries can pay less or no duty when exporting to the 28 country trade bloc, and for which products, change on 1 January 2014. The changes to the EU's so-called Generalised Scheme of Preferences (GSP) are designed to focus help on developing countries most in need and to better cater for their specific needs. The GSP scheme is seen as a powerful tool for economic development by providing those countries most in need with preferential access to the EU's market of 500m consumers.

The EU announced the new rules more than a year ago to allow companies enough time to understand the impact of the changes on their business and adapt. To make the transition as smooth as possible, this guide provides information about:

1. 3 possible import regimes applicable to those countries eligible for GSP after 1 January 2014 (p. 2);
2. Treatment that will apply to shipments arriving at the EU customs border shortly after 1 January 2014 (p. 3);
3. 3 steps how to check what trade regime and tariff will apply to your exports to the European Union after 1 January 2014 (p. 3) or in other words:
  - a. What happens to each of the current GSP beneficiaries (p. 4);
  - b. What happens to the product coverage (p. 10);
  - c. What the tariff rate for each particular product will be after 1 January 2014 (p. 12).

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## Three EU import regimes after 1 January 2014:

As of 1 January 2014 countries covered by the GSP preferences up to and including 31 December 2013 will fall into one of the following groups:

**1.** 90 countries will remain under one of the three GSP strands:

- *Everything But Arms* (EBA) – duty-free quota-free access to the EU market for all products from the 49 least developed countries;
- *GSP+* – deep tariff cuts for 10 countries which ratified and implemented international conventions relating to human and labour rights, environment and good governance;
- *GSP* general arrangement for all the other beneficiaries.

For some of those countries, GSP access can coexist with a recently applied free trade agreement (e.g. for Central American countries). The end of the two-year transitory period for countries implementing free trade agreements will be confirmed in the future by the Commission, with sufficient notice for businesses and exporters.

**2.** 66 countries will continue to benefit from other arrangements with privileged access to the EU market but will no longer be covered by GSP.

Other preferential arrangements include association agreements, free trade agreements, Economic Partnership Agreements, special arrangements for overseas countries and territories or other unilateral market access measures.

**3.** 20 countries will no longer benefit from preferential access to the EU. These countries are high and upper-middle income countries and their exports will enter the EU with a normal tariff applicable to all the other developed countries (referred to as *Erga omnes* or Most Favoured Nation (MFN) tariff).

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## **Which regime will apply to goods that left their point of origin in 2013 but arrive in the EU after 1 January 2014?**

It all depends on the date of the customs formalities.

If the customs authorities of an EU Member State accept the customs declaration for release of goods for free circulation on or before 31 December 2013, the old preferences (based on Regulation 732/2008) will apply to the consignment.

If the declaration is accepted on or after 1 January 2014, the new preferences (based on Regulation 978/2012) will apply.

### **3 steps to check the situation that applies to your exports:**

To learn what trade regime and tariff will apply to your exports to the European Union after 1 January 2014, we suggest taking 3 steps:

1. Check what regime applies to the country of origin of the product that you wish to export to the EU (see STEP 1);
2. Check if the product itself can benefit from the GSP tariff (see STEP 2).  
**Important:** some categories of products have been excluded from GSP coverage for China, India, Indonesia, Thailand, Ukraine and Nigeria.
3. Once you know which import regime applies, check the tariff rates and the related rules of origin for this regime in the EU Export Helpdesk [online database](#) (see STEP 3).

**STEP 1: Check which import regime applies to the country of origin of your product before and after the GSP changes of 2014**

<b>Countries in alphabetical order</b>	<b>GSP status in 2013</b>	<b>Import regime as of 2014</b>	<b>Specificities in GSP product coverage</b>
<b>Afghanistan</b>	EBA	EBA	
<b>Algeria</b>	GSP	EuroMed Association Agreement	
<b>American Samoa</b>	GSP	Arrangement for overseas countries and territories	
<b>Angola</b>	EBA	EBA	
<b>Anguilla</b>	GSP	Arrangement for overseas countries and territories	
<b>Antarctica</b>	GSP	Arrangement for overseas countries and territories	
<b>Antigua and Barbuda</b>	GSP	Economic Partnership Agreement	
<b>Argentina</b>	GSP	No preference – MFN tariff	
<b>Armenia</b>	GSP+	GSP+	
<b>Aruba</b>	GSP	Arrangement for overseas countries and territories	
<b>Azerbaijan</b>	GSP+	GSP only until 22 February 2014; after that date MFN tariff will apply	
<b>Bahamas</b>	GSP	Economic Partnership Agreement	
<b>Bahrain</b>	GSP	No preference – MFN tariff	
<b>Bangladesh</b>	EBA	EBA	
<b>Barbados</b>	GSP	Economic Partnership Agreement	
<b>Belarus</b>	GSP (temporarily suspended)	No preference – MFN tariff	
<b>Belize</b>	GSP	Economic Partnership Agreement	
<b>Benin</b>	EBA	EBA	
<b>Bermuda</b>	GSP	Arrangement for overseas countries and territories	
<b>Bhutan</b>	EBA	EBA	
<b>Bolivia</b>	GSP+	GSP+	
<b>Botswana</b>	GSP	Economic Partnership Agreement	
<b>Bouvet Island</b>	GSP	Arrangement for overseas countries and territories	
<b>Brazil</b>	GSP	No preference – MFN tariff	
<b>British Indian Ocean Territory</b>	GSP	Arrangement for overseas countries and territories	
<b>British Virgin Islands</b>	GSP	Arrangement for overseas countries and territories	

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<b>Brunei-Darussalam</b>	GSP	No preference – MFN tariff	
<b>Burkina Faso</b>	EBA	EBA	
<b>Burma/Myanmar</b>	EBA	EBA	
<b>Burundi</b>	EBA	EBA	
<b>Cambodia</b>	EBA	EBA	
<b>Cameroon</b>	GSP	Economic Partnership Agreement	
<b>Cape Verde</b>	GSP+	GSP+	
<b>Cayman Islands</b>	GSP	Arrangement for overseas countries and territories	
<b>Central African Republic</b>	EBA	EBA	
<b>Chad</b>	EBA	EBA	
<b>Chile</b>	GSP	Free Trade Agreement	
<b>China</b>	GSP	GSP	Further coverage limitations (see p. 11)
<b>Christmas Islands</b>	GSP	Arrangement for overseas countries and territories	
<b>Cocos Islands (or Keeling Islands)</b>	GSP	Arrangement for overseas countries and territories	
<b>Colombia</b>	GSP+	Free Trade Agreement	
<b>Comoros Islands</b>	EBA	EBA	
<b>Congo</b>	GSP	GSP	
<b>Congo (Democratic Republic)</b>	EBA	EBA	
<b>Cook Islands</b>	GSP	GSP	
<b>Costa Rica</b>	GSP+	Free Trade Agreement and GSP+	
<b>Cote d'Ivoire</b>	GSP	Economic Partnership Agreement	
<b>Cuba</b>	GSP	No preference – MFN tariff	
<b>Djibouti</b>	EBA	EBA	
<b>Dominica</b>	GSP	Economic Partnership Agreement	
<b>Dominican Republic</b>	GSP	Economic Partnership Agreement	
<b>East Timor</b>	EBA	EBA	
<b>Ecuador</b>	GSP+	GSP+	
<b>Egypt</b>	GSP	EuroMed Association Agreement	
<b>El Salvador</b>	GSP+	Free Trade Agreement	
<b>Equatorial Guinea</b>	EBA	EBA	
<b>Eritrea</b>	EBA	EBA	
<b>Ethiopia</b>	EBA	EBA	
<b>Falkland Islands</b>	GSP	Arrangement for overseas countries and territories	

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<b>Federal States of Micronesia</b>	GSP	GSP	
<b>Fiji</b>	GSP	Economic Partnership Agreement	
<b>French Polynesia</b>	GSP	Arrangement for overseas countries and territories	
<b>French Southern Territories</b>	GSP	Arrangement for overseas countries and territories	
<b>Gabon</b>	GSP	No preference – MFN tariff	
<b>Gambia</b>	EBA	EBA	
<b>Georgia</b>	GSP+	GSP+	
<b>Ghana</b>	GSP	EPA	
<b>Gibraltar</b>	GSP	Arrangement for overseas countries and territories	
<b>Greenland</b>	GSP	Arrangement for overseas countries and territories	
<b>Grenada</b>	GSP	EPA	
<b>Guam</b>	GSP	Arrangement for overseas countries and territories	
<b>Guatemala</b>	GSP+	Free Trade Agreement	
<b>Guinea</b>	EBA	EBA	
<b>Guinea-Bissau</b>	EBA	EBA	
<b>Guyana</b>	GSP	EPA	
<b>Haiti</b>	EBA	EBA	
<b>Heard Island and MacDonal d Island</b>	GSP	Arrangement for overseas countries and territories	
<b>Honduras</b>	GSP+	Free Trade Agreement	
<b>India</b>	GSP	GSP	Coverage limited for the first time (see p. 11)
<b>Indonesia</b>	GSP	GSP	Further coverage limitations (see p. 12)
<b>Iran</b>	GSP (but <a href="#">sanctions in place</a> )	GSP only until 22 February 2014; after that date MFN tariff will apply	No incidence on existing trade <a href="#">sanctions</a>
<b>Iraq</b>	GSP	GSP	
<b>Jamaica</b>	GSP	Economic Partnership Agreement	
<b>Jordan</b>	GSP	EuroMed Association Agreement	
<b>Kazakhstan</b>	GSP	No preference – MFN tariff	
<b>Kenya</b>	GSP	EPA	
<b>Kiribati</b>	EBA	EBA	
<b>Kuwait</b>	GSP	No preference – MFN tariff	
<b>Kyrgyzstan</b>	GSP	GSP	

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<b>Laos</b>	EBA	EBA	
<b>Lebanon</b>	GSP	EuroMed Association Agreement	
<b>Lesotho</b>	EBA	EBA	
<b>Liberia</b>	EBA	EBA	
<b>Libya</b>	GSP	No preference – MFN tariff	
<b>Macao</b>	GSP	No preference – MFN tariff	
<b>Madagascar</b>	EBA	EBA	
<b>Malawi</b>	EBA	EBA	
<b>Malaysia</b>	GSP	No preference – MFN tariff	
<b>Maldives</b>	EBA	GSP	
<b>Mali</b>	EBA	EBA	
<b>Marshall Islands</b>	GSP	GSP	
<b>Mauritania</b>	EBA	EBA	
<b>Mauritius</b>	GSP	Economic Partnership Agreement	
<b>Mayotte</b>	GSP	Arrangement for overseas countries and territories	
<b>Mexico</b>	GSP	FTA	
<b>Mongolia</b>	GSP+	GSP+	
<b>Montserrat</b>	GSP	Arrangement for overseas countries and territories	
<b>Morocco</b>	GSP	EuroMed Association Agreement	
<b>Mozambique</b>	EBA	EBA	
<b>Namibia</b>	GSP	Economic Partnership Agreement	
<b>Nauru</b>	GSP	GSP	
<b>Nepal</b>	EBA	EBA	
<b>Netherlands Antilles</b>	GSP	Arrangement for overseas countries and territories	
<b>New Caledonia</b>	GSP	Arrangement for overseas countries and territories	
<b>Nicaragua</b>	GSP+	Free Trade Agreement	
<b>Niger</b>	EBA	EBA	
<b>Nigeria</b>	GSP	GSP	Coverage limited for the first time (see p. 12)
<b>Niue Island</b>	GSP	GSP	
<b>Norfolk Island</b>	GSP	Arrangement for overseas countries and territories	
<b>Northern Mariana Islands</b>	GSP	Arrangement for overseas countries and territories	
<b>Oman</b>	GSP	No preference – MFN tariff	
<b>Pakistan</b>	GSP	GSP+	

Countries in alphabetical order	GSP status in 2013	Import regime as of 2014	Specificities in GSP product coverage
Palau	GSP	No preference – MFN tariff country	
Panama	GSP	Free Trade Agreement	
Papua New Guinea	GSP	Economic Partnership Agreement	
Paraguay	GSP+	GSP+	
Peru	GSP+	Free Trade Agreement and GSP+	
Philippines	GSP	GSP	
Pitcairn	GSP	Arrangement for overseas countries and territories	
Qatar	GSP	No preference – MFN tariff	
Russia	GSP	No preference – MFN tariff	
Rwanda	EBA	EBA	
Samoa	EBA	EBA	
São Tomé & Príncipe	EBA	EBA	
Saudi Arabia	GSP	No preference – MFN tariff	
Senegal	EBA	EBA	
Seychelles	GSP	EPA	
Sierra Leone	EBA	EBA	
Solomon Islands	EBA	EBA	
Somalia	EBA	EBA	
South Africa	GSP	Free Trade Agreement	
South Georgia and South Sandwich Islands	GSP	Arrangement for overseas countries and territories	
Sri Lanka	GSP+ (temporarily suspended)	GSP	
St. Helena	GSP	Arrangement for overseas countries and territories	
St. Kitts and Nevis	GSP	Economic Partnership Agreement	
St. Lucia	GSP	Economic Partnership Agreement	
St. Pierre and Miquelon	GSP	Arrangement for overseas countries and territories	
St. Vincent and Northern Grenadines	GSP	Economic Partnership Agreement	
Sudan	GSP	EBA	
Surinam	EBA	Economic Partnership Agreement	
Swaziland	GSP	Economic Partnership Agreement	
Syria	GSP ( <a href="#">import restrictions</a> )	GSP	No incidence on existing <a href="#">import restrictions</a>
Tanzania	GSP	EBA	
Thailand	EBA	GSP	Further coverage limitations (see p. 12)



Countries in alphabetical order	GSP status in 2013	Import regime as of 2014	Specificities in GSP product coverage
<b>Tokelau Islands</b>	EBA	Arrangement for oversees countries and territories	
<b>Tonga</b>	GSP	GSP	
<b>Trinidad and Tobago</b>	GSP	Economic Partnership Agreement	
<b>Tunisia</b>	GSP	EuroMed Association Agreement	
<b>Turkmenistan</b>	GSP	GSP	
<b>Turks and Caicos Islands</b>	GSP	Arrangement for oversees countries and territories	
<b>Tuvalu</b>	GSP	EBA	
<b>Uganda</b>	EBA	EBA	
<b>Ukraine</b>	EBA	GSP	Coverage limited for the first time (see p. 11)
<b>United Arab Emirates</b>	GSP	No preference – MFN tariff	
<b>Uruguay</b>	GSP	No preference – MFN tariff	
<b>US Minor Outlying Islands</b>	GSP	Arrangement for oversees countries and territories	
<b>Uzbekistan</b>	GSP	GSP	
<b>Vanuatu</b>	GSP	EBA	
<b>Venezuela</b>	EBA	No preference – MFN tariff	
<b>Vietnam</b>	GSP+	GSP	Previous limitations lifted (see p. 12)
<b>Virgin Islands (USA)</b>	GSP	Arrangement for oversees countries and territories	
<b>Wallis and Futuna</b>	GSP	Arrangement for oversees countries and territories	
<b>Yemen</b>	GSP	EBA	
<b>Zambia</b>	EBA	EBA	
<b>Zimbabwe</b>	EBA	EPA	

## STEP 2: Check if your PRODUCTS benefit from GSP

Not all products are covered by the GSP. For those that are covered, there are also certain exceptions for some countries.

The GSP is a development tool. It does not apply to goods produced by industries that are competitive and do not need support. In the EU trade policy jargon we say that those products “graduated” from the GSP.

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[Annex V of the new GSP regulation](#) (p. 30) contains a list of products eligible for preferential GSP treatment. The list is organised in sections (e.g. Section 5) and subsections (e.g. Section 2a). "Graduation" always applies to the whole group of products in a specific section/subsection.

**China, India, Indonesia, Nigeria, Thailand, Ukraine** have several competitive sectors that will no longer be covered by the standard GSP as of 1 January 2014, even if each of these countries remains a GSP beneficiary.

Details of GSP coverage for these countries are presented below at section level (see list in Annex V).

**CHINA** will only benefit from GSP for the following groups of products:

- vegetable products (Section 2a)
- animal or vegetable oils, fats and waxes (3 Section)
- meat products (Section 4a)
- tobacco (Section 4c)
- mineral products (Section 5)

In other words, live animals and most of animal products, part of vegetable products, prepared foodstuffs and beverages, spirits and vinegar, pulp of wood or of other fibrous cellulosic material, paper and paperboard articles, apparel and clothing accessories, arms and ammunition, as well as their parts and accessories, which were covered by GSP up to 31 December 2013 will as of 1 January 2014 fall under the normal (MFN) tariff.

**INDIA** will benefit from GSP for all products covered by the scheme except:

- mineral products (Section 5)
- inorganic and organic chemicals (Section 6a)
- chemicals, other than organic and inorganic chemicals (Section 6b)
- raw hides and skins and leather (Section 8a)
- textiles (Section 11a)
- road vehicles, bicycles, aviation & space, boats and their parts (Section 17b)

All these exceptions are new. Before 1 January 2014, India did not have any limitations in terms of GSP product coverage.

**INDONESIA** will benefit from GSP for all products covered by the scheme except:

- live animals and animal products excluded fish (Section 1a);
- animal or vegetable oils, fats and waxes (Section 3);
- chemicals other than organic and inorganic chemicals (Section 6b);

Before 1 January 2014, only oils, fats and waxes were excluded.

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**THAILAND** will benefit from GSP for all products covered by the scheme except:

- preparations of meat and fish (Section 4a)
- prepared foodstuffs, beverages, spirits and vinegar (Section 4b)
- pearls and precious metals (Section 14)

The MFN tariff for different food and drink products are new.

**UKRAINE** will benefit from GSP for all products covered by the scheme except railway and tramway vehicles and products (Section 17a). This is a new limitation.

Ukraine is eligible for the GSP+. If in the future it applies for and is granted GSP+ treatment, the above limitation will not apply.

**NIGERIA** will benefit from GSP for all products covered by the scheme except raw hides and skins and leather (Section 8a). This is a new limitation.

Nigeria is also eligible for GSP+. If in the future it applies for and is granted GSP+ treatment, this limitation will not apply.

**VIETNAM** did not – prior to 1 January 2014 – benefit from GSP preferential tariffs for footwear, headgear, umbrellas, walking sticks, whips, riding crops, articles made feathers, artificial flowers and articles of human hair. This restriction will be lifted on 1 January 2014.


### **STEP 3: Use the EU's free Export Helpdesk to check tariff rates and other applicable requirements**

The EU [Export Helpdesk](#), a free online database for developing countries, provides information about EU tariffs, proofs of origin and other requirements for access to the EU market. It is available in English, French, Spanish and Portuguese.

Just fill in a single form to access all the information related to the product you want to import into the EU from a particular country of origin.

(see examples on the following page)

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Enter a product code  [Find my product code](#)  
(10 digits)

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Select a destination country

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### My export

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Code	Product Description
<a href="#">44</a>	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL
<a href="#">4404</a>	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like
<a href="#">4404 20</a>	-Non-coniferous

Origin	Measure Type	Tariff	Conditions	Footnote	EU Law
ERGA OMNES	Third country duty	0 %			<a href="#">R2261/98</a>
<a href="#">GSP (special arrangement for the least-developed countries)</a>	Tariff preference	0 %			<a href="#">R0978/12</a>

Source [DG Taxation and Customs Union](#) [Taric](#) : 13/12/2013

See also [EU tariffs](#)

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