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# REGULATION (EU) 2026/1395 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

## of 17 June 2026

## on applying a generalised scheme of tariff preferences and repealing Regulation (EU) No 978/2012

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) Since 1971, the Union has granted trade preferences to developing countries under its generalised scheme of tariff preferences (GSP).

(2) The Union's common commercial policy is to be guided by the principles, and pursues the objectives, of the Union's external actions as set out in Article 21 of the Treaty on European Union.

(3) Since the Union policy in the field of development cooperation is also to be conducted within the framework of the principles and objectives of the Union's external action, the Union's common commercial policy is to be consistent with, and contribute to consolidating, the primary objectives of the Union policy in the field of development cooperation, as laid down in Article 208 of the Treaty on the Functioning of the European Union (TFEU), in particular the reduction and the eradication of poverty, and should also promote sustainable economic, social, and environmental development and good governance in developing countries. The Union's common commercial policy should also comply with World Trade Organization (WTO) requirements, in particular with the Decision on Differential and More Favourable Treatment, Reciprocity and Fuller Participation of Developing Countries ('Enabling Clause'), adopted under the General Agreement on Tariffs and Trade (GATT) in 1979, under which WTO Members are able to accord differential and more favourable treatment to developing countries.

(4) Regulation (EU) No 978/2012 of the European Parliament and of the Council ([2]), as amended by Regulation (EU) 2023/2663 of the European Parliament and of the Council ([3]), provides for the application of the GSP until 31 December 2027, except for the special arrangement for the least-developed countries to which such expiry date does not apply. Thereafter, the GSP should continue to apply for a subsequent period of 10 years from the date of application of the tariff preferences provided for in this Regulation, except for the special arrangement for the least-developed countries, which should continue to be applied without any expiry date.

([1]) Position of the European Parliament of 28 April 2026 (not yet published in the Official Journal) and decision of the Council of 22 May 2026.

([2]) 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).

([3]) Regulation (EU) 2023/2663 of the European Parliament and of the Council of 22 November 2023 amending Regulation (EU) No 978/2012 applying a scheme of generalised tariff preferences (OJ L, 2023/2663, 27.11.2023, ELI: http://data.europa.eu/eli/reg/2023/2663/oj).

(5) The general objectives of the GSP are to support the eradication of poverty in all its forms, in line with the United Nations (UN) General Assembly Resolution A/RES/70/1 entitled 'Transforming our world: the 2030 Agenda for Sustainable Development' (the 'UN 2030 Agenda'), in particular the trade-related Sustainable Development Goal 17, Target 12, and to promote the UN 2030 Agenda, while averting harm to Union industry's interests. The 2018 Mid-term Evaluation of the Generalised Scheme of Preferences and the 2021 Study in support of an impact assessment to prepare the review of GSP Regulation (EU) No 978/2012 concluded that the GSP framework under Regulation (EU) No 978/2012 has delivered on those general objectives, which were at the core of the 2012 reform of the GSP.

(6) The general objectives of the GSP remain relevant in the current global context and they are consistent with the analysis and perspective of the communication of the Commission of 18 February 2021 entitled 'Trade Policy Review – "An Open, Sustainable and Assertive Trade Policy"'. According to that communication, the Union has a 'strategic interest to support enhanced integration into the world economy of vulnerable developing countries' and it 'must fully use the strength provided by its openness and the attractiveness of its Single Market' to support multilateralism and to ensure adherence to universal values. For the GSP specifically, the communication notes its important role in 'promoting respect for core human and labour rights' and sets the objective for the GSP 'to further increase trading opportunities for developing countries to reduce poverty and to create jobs based on international values and principles'. Moreover, the GSP should assist beneficiary countries in strengthening their economies in a sustainable manner, including with respect to international human rights, labour rights, climate and environmental protection, and good governance standards. Consistency should be ensured between the objectives of the GSP and the assistance provided to beneficiary countries, in line with Article 208 TFEU and with the Union's policy coherence for development, which constitutes a key pillar of Union's efforts to enhance the positive impact and increase effectiveness of development cooperation. The Union's development assistance governed by Regulation (EU) 2021/947 of the European Parliament and of the Council [4] and the GSP share the objective of sustainable development. The utilisation by beneficiary countries of the tariff preferences provided for under this Regulation and the ratification and effective implementation of international conventions and agreements on human rights, labour rights, climate and environmental protection, and good governance can contribute to the attainment of that objective. Accordingly, in the implementation of this Regulation, synergies and complementarity with the actions undertaken within the framework of Regulation (EU) 2021/947 should be ensured.

(7) By providing preferential access to the Union market, the GSP should assist developing countries in their efforts to reduce poverty and achieve and promote good governance and sustainable development by helping them to generate additional revenue through international trade, which can then be reinvested for the benefit of their own development and, in addition, to diversify their economies. The tariff preferences under the GSP should focus on those developing countries that have greater development, trade and financial needs.

(8) Gender equality in all Union policies is firmly established in Article 8 TFEU and is also at the core of the UN 2030 Agenda, as enshrined in its Sustainable Development Goal 5. Trade and investment agreements, however, tend to affect women and men differently on account of structural gender inequalities. The GSP has the potential to contribute positively to female employment and empowerment.

(9) The GSP should consist of a basic arrangement ('standard GSP'), and two special arrangements, namely the special incentive arrangement for sustainable development and good governance (GSP+), and the special arrangement for the least-developed countries, Everything But Arms (EBA). It, therefore, continues the structure of the previous period, as it focuses on the countries most in need and addresses the varying developmental needs of beneficiary countries. The GSP should foster regional integration between developing countries, and should apply to the entirety of the territory of the beneficiary country, including to special economic zones and to export processing zones.

[4] Regulation (EU) 2021/947 of the European Parliament and of the Council of 9 June 2021 establishing the Neighbourhood, Development and International Cooperation Instrument – Global Europe, amending and repealing Decision No 466/2014/EU of the European Parliament and of the Council and repealing Regulation (EU) 2017/1601 of the European Parliament and of the Council and Council Regulation (EC, Euratom) No 480/2009 (OJ L 209, 14.6.2021, p. 1, ELI: http://data.europa.eu/eli/reg/2021/947/oj).

(10) The standard GSP should be granted to all developing countries which share a common development need and are at a similar stage of economic development. There is no definition of 'developing countries' at the level of the WTO, and it is left to preference-granting countries to determine the list of GSP-eligible developing countries. Countries which have successfully completed their transition from centralised to market economies, and are today powerful economies with a strong position in international trade, should not be considered to be developing countries in the context of the GSP, and should, therefore, be removed from the list of eligible countries. Countries which are classified by the World Bank as high-income or upper-middle-income countries have per capita income levels allowing them to attain higher levels of diversification without the tariff preferences under the GSP. Those countries are at a different stage of economic development and do not, therefore, share the same development, trade and financial needs as lower income or more vulnerable developing countries. In order to prevent unjustified discrimination, they should not, therefore, benefit from the standard GSP. Furthermore, high-income or upper-middle-income countries should not benefit from the tariff preferences under the GSP as that would increase the competitive pressure on exports from poorer, more vulnerable countries and could, therefore, impose unjustifiable burdens on those more vulnerable developing countries. In applying the standard GSP, account should be taken of the fact that development, trade and financial needs of a country are subject to change. It should therefore be ensured that the standard GSP can be adjusted.

(11) For the sake of consistency, the tariff preferences granted under the standard GSP should not be extended to developing countries benefitting from a preferential market access arrangement with the Union which provides at least the same level of tariff preferences as the standard GSP for substantially all trade. To provide, however, a beneficiary country and economic operators with time for an orderly adaptation, the standard GSP should continue to be granted for two years from the date of application of a preferential market access arrangement to that beneficiary country.

(12) The GSP+ is based on the integral concept of sustainable development, as recognised by international conventions and instruments such as the 1986 UN Declaration on the Right to Development, the 1992 Rio Declaration on Environment and Development, the 1998 International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, the 2000 UN Millennium Declaration, the 2002 Johannesburg Declaration on Sustainable Development, the 2019 ILO Centenary Declaration for the Future of Work, the UN 2030 Agenda, the 2011 UN Guiding Principles on Business and Human Rights, and the Paris Agreement adopted on 12 December 2015 under the UN Framework Convention on Climate Change (the 'Paris Agreement'). Consequently, the additional tariff preferences provided for under the GSP+ should be granted to those developing countries which, due to a lack of diversification, are economically vulnerable, have ratified international conventions and agreements on human rights, labour rights, climate and environmental protection, and good governance, and commit to ensuring the effective implementation thereof. The GSP+ should help those countries to assume the additional responsibilities resulting from the ratification and effective implementation of those international conventions and agreements. The Union should engage in regular monitoring and dialogue missions with GSP+ beneficiary countries in order to promote universal values of human rights, including progress towards the abolition of the death penalty, towards accountability for war crimes and other serious crimes, and towards the enforceability of existing human rights. Furthermore, dialogue with GSP+ beneficiary countries should promote fundamental principles and rights at work, environmental protection, and good governance.

(13) The list of international conventions relevant for the GSP set out in Annex VIII to Regulation (EU) No 978/2012 should be updated to better reflect the evolution of those international instruments and standards and to take a proactive approach to sustainable development in keeping with the UN 2030 Agenda and its Sustainable Development Goals. In that regard, the following conventions should be added: the Paris Agreement – replacing the 1997 Kyoto Protocol to the UN Framework Convention on Climate Change; the 2006 Convention on the Rights of Persons with Disabilities; the 2000 Optional Protocol to the Convention on the Rights of the Child on the involvement of children in armed conflict; the 1947 ILO Convention concerning Labour Inspection in Industry and Commerce (No 81); the 1976 ILO Convention concerning Tripartite Consultations to Promote the Implementation of International Labour Standards (No 144); and the 2000 UN Convention against Transnational Organized Crime. The Commission, where relevant together with the European External Action Service (EEAS), should, through existing dialogue with standard GSP or EBA beneficiary countries, review their progress towards the ratification of the international conventions and agreements on human rights, labour rights, climate and environmental protection, and good governance relevant for the GSP and listed in Annex VI to this Regulation (the 'relevant conventions') and encourage such progress further for the purpose of achieving the objective of sustainable development.

(14) Countries graduating from the least-developed country category designated by the UN should be incentivised to continue on the path of sustainable development. For that purpose, the economic vulnerability criteria to qualify for the GSP+ should be eased compared to Regulation (EU) No 978/2012, to facilitate access by a larger number of countries graduating from the least-developed country category.

(15) Tariff preferences should be designed to promote further sustainable economic growth of the beneficiary countries and, thereby, to respond positively to the need for sustainable development. Under the GSP+, the *ad valorem* tariffs should, therefore, be suspended for the beneficiary countries concerned. The specific duties should also be suspended, unless combined with an *ad valorem* duty.

(16) Countries that fulfil the eligibility criteria for the GSP+ should be able to benefit from the additional tariff preferences if, upon their request, the Commission determines that the relevant conditions are met.

(17) Countries that are on 31 December 2026 GSP+ beneficiary countries under Regulation (EU) No 978/2012, as set out in Annex III to that Regulation, and wish to continue benefitting from the GSP+ should submit a new request by 31 December 2028, in accordance with the eligibility criteria outlined in this Regulation. In order, however, to ensure continuity and legal certainty for economic operators, the tariff preferences under the GSP+ provided for in Regulation (EU) No 978/2012 for those countries should be maintained during the period in which their request is assessed. That transitional period is intended to give those GSP+ beneficiary countries sufficient time to prepare their request to meet the conditionality requirements as revised under this Regulation and in the meantime maintain the GSP+ preferential access provided for in Regulation (EU) No 978/2012. Requests for technical and financial assistance from requesting countries related to the ratification and implementation of the relevant conventions can be looked upon favourably.

(18) The Commission, and where appropriate the EEAS, should monitor the status of ratification of the relevant conventions and their effective implementation by examining the relevant information, in particular the conclusions and recommendations of the relevant monitoring bodies established under the relevant conventions, where available, and by examining the implementation of the proposed forward-looking and priority-oriented plan of action and of regular missions on the ground, as well as the input of relevant stakeholders, including civil society organisations and human rights defenders, in the beneficiary countries. Every three years, the Commission should submit to the European Parliament and the Council a report on the status of ratification of the relevant conventions, the compliance of the beneficiary countries with any reporting obligations under those relevant conventions, and the status of the implementation of those relevant conventions in practice. That report should include recommendations and priorities in the case of specific concerns regarding the effective implementation of the relevant conventions.

(19) Civil society and other relevant stakeholders should be consulted throughout the monitoring cycle, and the information they submit should be duly taken into account, where appropriate.

(20) In July 2020, the Commission appointed the Chief Trade Enforcement Officer, whose role is to enforce trade rules in the EU and with its trading partners. In connection with that appointment, in November 2020, the Commission launched a new complaints mechanism, the Single Entry Point (SEP), as part of its increased efforts to strengthen the implementation and enforcement of trade commitments. Through the SEP, the Commission receives complaints on various matters related to trade policy, including breaches of the GSP commitments. The SEP provides appropriate guidance for the submission of complaints and ensures the confidentiality of complaints. Such new system of complaints should be integrated within the framework of this Regulation.

(21) For the purposes of monitoring of implementation and, where applicable, withdrawal of tariff preferences, reports from relevant monitoring bodies are essential. However, it should be possible for such reports to be supplemented by other information available to the Commission, including information obtained under bilateral or multilateral technical assistance programmes, and through other sources of information, provided that they are accurate and reliable. This could include information from the Union institutions, bodies, offices or agencies, governments, international organisations, civil society, social partners, or complaints received through the SEP, provided that they satisfy the relevant requirements. Shortcomings identified during the monitoring process can inform the Commission's future programming of development assistance in a more targeted manner.

(22) Taking into account the importance of civil society contributions, the Commission should seek the views of civil society, in particular when examining a GSP+ request, during the monitoring and assessment of the implementation of the binding undertaking by GSP+ beneficiary countries, including in conjunction with monitoring missions, during an enhanced engagement, and during the preparation of the report on the implementation of this Regulation.

(23) The EBA should continue to grant duty free access to the Union market for products originating in the least-developed countries, as designated by the UN, except for trade in arms. For a country no longer designated by the UN as a least-developed country, a transitional period should be established, to alleviate any adverse effects caused by the removal of the tariff preferences granted under the EBA. Tariff preferences provided under the EBA should continue to be granted for those least-developed countries, which benefit from another preferential market access arrangement with the Union.

(24) As regards the standard GSP, the differentiation between tariff preferences for non-sensitive products and tariff preferences for sensitive products should be maintained, to take account of the situation of the sectors manufacturing the same products in the Union.

(25) Common Customs Tariff duties on non-sensitive products should continue to be suspended, while a tariff reduction should apply in relation to duties on sensitive products, in order to ensure a satisfactory utilisation rate while at the same time taking account of the situation of the corresponding Union industries.

(26) Such a tariff reduction should be sufficiently attractive, in order to motivate traders to make use of the opportunities offered by the GSP. Therefore, the *ad valorem* duties should generally be reduced by a flat rate of 3,5 percentage points from the 'most favoured nation' duty rate, while such duties for textiles and textile goods should be reduced by 20 %. Specific duties should be reduced by 30 %. Where a minimum duty is specified, that minimum duty should not apply.

(27) Duties should be suspended totally where the preferential treatment for an individual import declaration results in an *ad valorem* duty of 1 % or less or in a specific duty of EUR 2 or less, since the cost of collecting such duties might be higher than the revenue gained.

(28) Product graduation should be based on criteria related to sections and chapters of the Common Customs Tariff. Product graduation should apply in respect of a section or sub-section in order to reduce cases where heterogeneous products are graduated. The graduation of a section or a sub-section, made up of chapters, for a beneficiary country should be applied when the section meets the criteria for graduation over three consecutive years, in order to increase predictability and fairness of graduation by eliminating the effect of large and exceptional variations in the import statistics. Product graduation should not apply to the beneficiary countries of the GSP+ and the beneficiary countries of EBA as they share a very similar economic profile rendering them vulnerable because of a low, non-diversified export base.

(29) The tariff preferences provided for in this Regulation should apply to products originating in the beneficiary countries in accordance with the rules of origin laid down in Regulation (EU) No 952/2013 of the European Parliament and of the Council ([5]) and the legal acts adopted in accordance with the powers conferred by that Regulation, in particular Commission Delegated Regulation (EU) 2015/2446 ([6]) and Commission Implementing Regulation (EU) 2015/2447 ([7]). Cumulation between countries of different regional groups and extended cumulation under Delegated Regulation (EU) 2015/2446 should be granted provided that the requesting beneficiary country brings sufficient evidence that cumulation responds to its development, financing and trade needs, thus leading, inter alia, to economic growth, the eradication of poverty, the diversification of exports and industrialisation, and provided that it does not impact negatively on the situation of other countries, especially EBA beneficiary countries. When assessing whether granting cumulation responds to the requesting country's development, financing and trade needs, the Commission should take into account the beneficiary country's dependency on the supplying country and future perspectives with regard to the products in question.

(30) In the case of shortcomings in the implementation of the principles laid down in the relevant conventions, including certain principles of international humanitarian law, so as to promote the objectives of such relevant conventions, and where this would be beneficial, the Commission should enter into an enhanced engagement with the beneficiary country to address the situation. In cases of serious and systematic violations of the principles laid down in the relevant conventions and, if applicable, where the dialogue with the beneficiary country does not lead to an improvement of the situation, the Commission should be empowered to withdraw tariff preferences from the beneficiary country. Tariff preferences under the GSP+ should be temporarily withdrawn if the beneficiary country does not comply with its binding undertaking to maintain the ratification and effective implementation of the relevant conventions or to comply with the reporting requirements imposed by the respective relevant conventions, or if the beneficiary country does not cooperate within the framework of the Union's monitoring procedures as set out in this Regulation. The temporary withdrawal should continue until the reasons justifying it no longer apply. In situations characterised by an exceptional gravity of the violations, the Commission should have the power to respond rapidly by adopting measures within a shorter timeline. Under the Union's zero tolerance approach for child labour, the reasons for temporary withdrawal should include exports of goods made by internationally prohibited child labour, as well as forced labour including slavery and prison labour, as identified in the relevant conventions. However, the eradication of child labour is a long-term process, especially in countries where decent working conditions, free schooling or a social safety net are not available. In that context, the Commission should be able to take into consideration whether the beneficiary country has adopted policies aiming at decreasing child labour and whether the monitoring thereof shows concrete progress and actions towards full compliance with the relevant conventions. The temporary withdrawal of the preferential arrangements provided for in this Regulation should be considered as a last resort.

(31) The UN 2030 Agenda in its Sustainable Development Goal 10, Target 7, calls for facilitating orderly, safe and responsible migration and mobility of people, including through implementation of planned and well-managed migration policies. Those policies can make positive contributions to inclusive growth and sustainable development. In that respect, it is essential for both countries of origin and countries of destination to address common challenges, such as stepping up cooperation on readmission of own nationals and their sustainable reintegration in the country of origin, with full respect for international human rights standards.

(32) Union return and readmission policy fully upholds the principle of non-refoulement and is carried out in compliance with fundamental international human rights principles. Voluntary return remains a crucial element of the common Union system for returns, which offers the humane, effective and sustainable return of irregular migrants. Union migration policy also supports the improvement of sustainable reintegration and capacity-building in partner countries, which, in turn, can significantly strengthen the local development in those countries.

([5]) Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, ELI: http://data.europa.eu/eli/reg/2013/952/oj).

([6]) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

([7]) 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).

(33) Return, readmission and reintegration are common challenges for the Union and its partners. In particular, every state has the obligation under international customary law to readmit its own nationals, who are illegally staying in the territory of another state. Multilateral international conventions, such as the Convention on International Civil Aviation signed in Chicago on 7 December 1944, refer also to states' obligation to admit into their territory their nationals who have been deported from another state's territory. That approach and relevant actions should be implemented in accordance with fundamental international human rights principles.

(34) Temporary withdrawal of the preferential arrangements for serious and systematic shortcomings of a beneficiary country with regard to the obligation to readmit its own nationals should be considered only in relation to the beneficiary countries: that the Commission considers, in accordance with Article 25a of Regulation (EC) No 810/2009 of the European Parliament and of the Council ([8]) (the 'Visa Code'), are not cooperating sufficiently on readmission; for which measures in the field of visa policy have been proposed in accordance with Article 25a(5), point (a), of the Visa Code; and for which, after a period of dedicated enhanced engagement, the Commission considers that an insufficient level of cooperation on readmission persists.

(35) In light of their specific situation, their socio-economic situation, their development levels and their capacity constraints, EBA beneficiary countries should benefit from an additional transitional period of 24 months before the possibility of temporarily withdrawing the preferential arrangements for serious and systematic shortcomings with regard to the obligation to readmit their own nationals applies to those countries. Additionally, withdrawing the preferential arrangements under EBA should be possible only where insufficient cooperation on readmission persists after the adoption of measures pursuant to Article 25a(5), point (a), of the Visa Code.

(36) To assess the existence of serious and systematic shortcomings related to the obligation to readmit the beneficiary country's nationals, the Commission should rely on relevant and objective elements as laid down in Article 25a(2) of the Visa Code, including reliable data provided by the Member States, as well as by Union institutions, bodies, offices and agencies. When considering a temporary withdrawal of the preferential arrangements linked to serious and systematic shortcomings related to the obligation to readmit the beneficiary country's nationals, the Commission should take into account all measures taken to improve the cooperation of that beneficiary country on readmission.

(37) Under Regulation (EU) No 978/2012 and its predecessors, the preferential arrangements have been withdrawn in respect of imports of products originating in Belarus (full withdrawal) and Cambodia (partial withdrawal) due to serious and systematic violations of the principles of certain of the relevant conventions. Since the reasons justifying the withdrawal of the preferential arrangements are still valid, the temporary withdrawal of the preferential arrangements for Belarus and Cambodia should be maintained under this Regulation.

(38) Where imports of a given product under any of the preferential arrangements covered by this Regulation cause, or threaten to cause, serious difficulties to the Union producers concerned, it should be possible to wholly or partially reintroduce normal Common Customs Tariff duties on that product. In assessing the existence of serious difficulties of the Union producers concerned, the impact of those imports on the sector as a whole, including the production of upstream or downstream products, can also be relevant. This can be particularly relevant in the agricultural sector or where a large number of small and medium-sized enterprises are involved. The safeguards under this Regulation do not deviate from the normal Common Customs Tariff duties. On the contrary, this Regulation temporarily reinstates the application of the Common Customs Tariffs in the trading relations with a given country by removing the special benefits unilaterally granted by the Union. The safeguards under this Regulation do not constitute a trade defence instrument or a safeguard measure within the meaning of Regulations (EU) 2015/478 ([9]) and (EU) 2015/755 ([10]) of the European Parliament and of the Council, nor a safeguard measure within the meaning of the WTO Agreement on Safeguards, which sets out the rules for the application of safeguard measures pursuant to Article XIX of GATT 1994. It is appropriate that a safeguard investigation could be initiated on the basis of a request from a Member State, by any legal person or any association not having legal personality, acting on behalf of Union producers, or on the Commission's own initiative.

([8]) Regulation (EC) No 810/2009 of the European Parliament and of the Council of 13 July 2009 establishing a Community Code on Visas (Visa Code) (OJ L 243, 15.9.2009, p. 1, ELI: http://data.europa.eu/eli/reg/2009/810/oj).

([9]) Regulation (EU) 2015/478 of the European Parliament and of the Council of 11 March 2015 on common rules for imports (OJ L 83, 27.3.2015, p. 16, ELI: http://data.europa.eu/eli/reg/2015/478/oj).

([10]) Regulation (EU) 2015/755 of the European Parliament and of the Council of 29 April 2015 on common rules for imports from certain third countries (OJ L 123, 19.5.2015, p. 33, ELI: http://data.europa.eu/eli/reg/2015/755/oj).

(39) Taking into consideration the specific challenges faced by the Union rice producers, it is appropriate to introduce a predictable mechanism leading to the automatic application of a tariff-rate quota mechanism. The automatic mechanism should protect the viability of the Union's rice sector while guaranteeing significant benefits for least-developed countries under this Regulation. This targeted mechanism for rice complements the other safeguard instruments provided for in this Regulation, which remain equally available to that sector. The mechanism should address situations of exceptional pressure on the market by reinstating most-favoured-nation tariffs immediately and limiting preferential imports by means of a tariff-rate quota during the following year as soon as import volumes of specified rice products exceed the set thresholds by over 45 %. The thresholds are determined on a country-by-country basis as the arithmetic mean of annual Union import volumes originating in a beneficiary country during the 10 calendar years preceding the year of calculation. For the purposes of legal certainty and predictability, the volumes applicable during the first year of this Regulation's application should be calculated taking into account the reference period of 1 January 2015 to 31 December 2024. For 2027, the resulting thresholds are 216 047 tonnes for Cambodia and 171 862 tonnes for Myanmar. Imports of the rice products concerned from other beneficiary countries during that reference period did not exceed the 6 % threshold of total Union imports set out in this Regulation. After the date of entry into force of this Regulation, the thresholds should be revised every year for the following year.

(40) In order to achieve a balance between the need for better targeting, greater coherence and transparency on the one hand, and better promoting sustainable development and good governance through a unilateral trade preference scheme on the other hand, the power to adopt acts in accordance with Article 290 TFEU should be delegated to the Commission in respect of amending the Annexes to this Regulation, deciding on temporary withdrawals of tariff preferences, repealing a temporary withdrawal, postponing the date of application of temporary withdrawal, or modifying its scope. 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.

(41) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council ([12]).

(42) The advisory procedure should be used for the adoption of implementing acts on removal or suspension from the tariff preferences of certain GSP sections in respect of beneficiary countries and on the initiation of a temporary withdrawal procedure, taking into account the nature and impact of those acts. In light of the development levels of EBA beneficiary countries, the examination procedure should be used for the adoption of implementing acts on the initiation of a temporary withdrawal procedure for those countries on grounds of serious and systematic shortcomings with regard to their obligation to readmit their own nationals.

(43) The examination procedure should be used for the adoption of implementing acts on safeguard investigations and on suspension of the tariff preference where imports could cause disturbance or serious disturbance to Union markets.

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

([12]) 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).

(44) In order to ensure the integrity and orderly functioning of the GSP, the Commission should adopt immediately applicable implementing acts where, in duly justified cases relating to temporary withdrawals due to non-compliance with customs-related procedures and obligations, imperative grounds of urgency so require.

(45) In order to provide a stable framework for economic operators, before the end of the maximum period of six months, the Commission should adopt immediately applicable implementing acts where, in duly justified cases relating to termination or extension of the temporary withdrawals due to non-compliance with customs-related procedures and obligations, imperative grounds of urgency so require.

(46) The Commission should also adopt immediately applicable implementing acts where, in duly justified cases relating to safeguard investigations, imperative grounds of urgency relating to the deterioration of the economic or financial situation of Union producers which would be difficult to repair so require.

(47) The Commission should report regularly to the European Parliament and to the Council on the effects of the GSP through the relevant institutional committees.

(48) When implementing this Regulation, the Commission should provide the European Parliament and the Council with timely information on important procedural steps, such as accession to GSP+, impacts on least-developed countries graduating from EBA, the initiation of a temporary withdrawal procedure, a safeguards investigation or a change in the Combined Nomenclature codes laid down in this Regulation, setting out which products could be subject to a special safeguard. The Commission should also keep the European Parliament and the Council informed of enhanced engagement activities, including the outcome of monitoring missions to GSP+ beneficiary countries, and of the initiation and results of a dedicated enhanced engagement with the beneficiary country concerned carried out in order to improve the level of cooperation of that beneficiary country in relation to the international obligation to readmit that beneficiary country's own nationals. For the sake of ensuring consistency between the policy objectives involved, the Commission should inform the European Parliament and the Council when it decides to temporarily withdraw the preferential arrangements from a beneficiary country in the case of serious and systematic shortcomings related to the international obligation to readmit a beneficiary's country's own nationals. The Commission should, in particular, provide the relevant information included in the reports and assessments carried out in the context of the application of Article 25a of the Visa Code in relation to the beneficiary country concerned. In order to substantiate the use of the readmission conditionality, the Commission should provide appropriate data on the readmission trends with regard to the beneficiary country concerned. Where necessary, the procedures for transmission of confidential information should be applied.

(49) By 1 January 2033, the Commission should report to the European Parliament and to the Council on the mid-term application of this Regulation and assess the need to review the GSP. That report is necessary to analyse the impact of the GSP on the development, trade and financial needs of beneficiary countries as well as on bilateral trade and on the Union's tariff income, with particular attention to the UN 2030 Agenda. Special attention should be given to least-developed countries graduating from EBA, and to any relevant developments concerning the conditionalities, in particular regarding fundamental rights at work and the list of relevant conventions. Relevant developments, particularly in the WTO, on facilitating and promoting trade in goods and services that help meet environmental and climate goals could also be considered.

(50) Regulation (EU) No 978/2012 should therefore be repealed,

HAVE ADOPTED THIS REGULATION:

*CHAPTER I*

***General provisions***

*Article 1*

1. The generalised scheme of tariff preferences (GSP), by which the Union provides preferential access to its market, shall apply in accordance with this Regulation.

2. This Regulation provides for the following preferential arrangements under the GSP:

(a) a standard arrangement ('standard GSP');

(b) a special incentive arrangement for sustainable development and good governance (GSP+);

(c) a special arrangement for the least-developed countries (Everything But Arms (EBA)).

*Article 2*

For the purposes of this Regulation, the following definitions apply:

(1) 'countries' means countries and territories that have a customs administration;

(2) 'least-developed countries' means least-developed countries designated as such by the UN;

(3) 'beneficiary countries' means countries benefitting from any of the preferential arrangements under the GSP;

(4) 'standard GSP beneficiary countries' means countries benefitting from the standard GSP as listed in Annex I and identified as such in column C thereof;

(5) 'GSP+ beneficiary countries' means countries benefitting from the GSP+ as listed in Annex I and identified as such in column C thereof;

(6) 'EBA beneficiary countries' means countries benefitting from EBA as listed in Annex I and identified as such in column C thereof;

(7) 'Common Customs Tariff duties' means the customs duties specified in Part Two of Annex I to Council Regulation (EEC) No 2658/87 ([13]), except those duties established as part of tariff quotas;

(8) 'GSP section' means a section listed in Annexes III and VII and established on the basis of sections and chapters of the Common Customs Tariff;

(9) 'preferential market access arrangement' means preferential access to the Union market through a trade agreement, either provisionally applied or in force, or through autonomous preferences granted by the Union;

(10) 'plan of action' means a list of measures provided by a GSP+ requesting country to effectively implement the relevant conventions;

([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).

(11) ‘enhanced engagement’ means a continuous process aiming to facilitate and incentivise beneficiary countries to make progress in the implementation of the conditions set out in this Regulation, or to address shortcomings in respecting the principles of the relevant conventions;

(12) ‘effective implementation’ means the integral implementation of the undertakings and obligations undertaken under the relevant conventions, thus ensuring fulfilment of the principles, objectives and rights guaranteed in the relevant conventions in the beneficiary country’s entire territory, including in any areas of that territory that the beneficiary country has designated as a special economic zone or an export processing zone;

(13) ‘complaint’ means a complaint submitted to the Commission through the Single Entry Point (SEP).

*Article 3*

1. A list of countries which are eligible to benefit from any of the preferential arrangements referred to in Article 1(2) (the ‘eligible countries’) is established in Annex I, columns A and B.

2. The Commission is empowered to adopt delegated acts in accordance with Article 45 to amend the list set out in Annex I to take account of changes in the international status or classification of countries, their economic development, or their trade, financing and development needs.

3. The Commission shall notify an eligible country concerned of any relevant changes in its status under the GSP.

*CHAPTER II*

***Standard GSP***

*Article 4*

1. An eligible country shall benefit from the tariff preferences provided under the standard GSP unless:

(a) it has been classified by the World Bank as a high-income or an upper-middle-income country for the three consecutive years immediately preceding the update of the list of beneficiary countries; or

(b) it benefits from a preferential market access arrangement with the Union which provides the same tariff preferences as the GSP, or better, for substantially all trade.

2. Paragraph 1, points (a) and (b), shall not apply to least-developed countries.

*Article 5*

1. Standard GSP beneficiary countries meeting the criteria laid down in Article 4 are listed in Annex I and are identified as such in column C thereof.

2. By 1 January of each year following 12 July 2026, the Commission shall review Annex I. To provide a standard GSP beneficiary country and economic operators with time for orderly adaptation to the change of the country’s status under the GSP:

(a) the decision to no longer identify a country as a standard GSP beneficiary country, in accordance with paragraph 3 of this Article and on the basis of Article 4(1), point (a), shall apply from 1 January of the second calendar year following the calendar year of the date on which the relevant criteria are no longer met;

(b) the decision to no longer identify a country as a standard GSP beneficiary country, in accordance with paragraph 3 of this Article and on the basis of Article 4(1), point (b), shall apply from 1 January of the third calendar year following the calendar year of the date of application of a preferential market access arrangement.

3. For the purposes of paragraphs 1 and 2 of this Article, the Commission is empowered to adopt delegated acts, in accordance with Article 45, to amend Annex I, column C, on the basis of the criteria laid down in Article 4.

4. The Commission shall notify the standard GSP beneficiary country concerned of any changes of its status under the GSP.

*Article 6*

1. The products included under the standard GSP are listed in Annex III.

2. The Commission is empowered to adopt delegated acts in accordance with Article 45, to amend Annex III in order to incorporate changes made necessary by amendments to the Combined Nomenclature.

*Article 7*

1. Common Customs Tariff duties on products listed in Annex III as non-sensitive products shall be suspended entirely, except for agricultural components.

2. Common Customs Tariff *ad valorem* duties on products listed in Annex III as sensitive products shall be reduced by 3,5 percentage points. For products under GSP sections S-11a and S-11b of Annex III, that reduction shall be 20 %.

3. Where preferential duty rates applied, in accordance with Article 7 of Regulation (EU) No 978/2012, to the Common Customs Tariff *ad valorem* duties applicable on 12 July 2026 provide for a tariff reduction of more than 3,5 percentage points for the products referred to in paragraph 2 of this Article, those preferential duty rates shall continue to apply.

4. Common Customs Tariff specific duties, other than minimum or maximum duties, on products listed in Annex III as sensitive products shall be reduced by 30 %.

5. Where Common Customs Tariff duties on products listed in Annex III as sensitive products include *ad valorem* duties and specific duties, the specific duties shall not be reduced.

6. Where duties reduced in accordance with paragraphs 2 and 4 specify a maximum duty, that maximum duty shall not be reduced. Where such duties specify a minimum duty, that minimum duty shall not apply.

*Article 8*

1. The tariff preferences referred to in Article 7 shall be suspended, in respect of products of a GSP section originating in a standard GSP beneficiary country, when the average value of Union imports of such products over three consecutive years from that standard GSP beneficiary country exceeds the thresholds listed in Annex IV. Those thresholds shall be calculated as a percentage of the total value of Union imports of the same products from all beneficiary countries.

2. Prior to the application of the tariff preferences under the GSP, the Commission shall adopt an implementing act, in accordance with the advisory procedure referred to in Article 48(2), establishing a list of GSP sections for which the tariff preferences referred to in Article 7 are suspended in respect of a standard GSP beneficiary country. That implementing act shall apply as from 1 January 2027.

3. The Commission shall, every three years, review the list referred to in paragraph 2 of this Article and adopt implementing acts, in accordance with the advisory procedure referred to in Article 48(2), in order to suspend or to re-establish the tariff preferences referred to in Article 7. Those implementing acts shall apply from 1 January of the year following that of their date of entry into force.

4. The list referred to in paragraphs 2 and 3 of this Article shall be established on the basis of the data available on 1 September of the year in which the review is conducted and of the two years preceding the review year. It shall take into account imports from GSP beneficiary countries as applicable at that time. However, the value of imports from GSP beneficiary countries which upon the date of application of the suspension no longer benefit from the tariff preferences under Article 4(1), point (b), shall not be taken into account.

5. The Commission shall notify the country concerned of the implementing acts adopted in accordance with paragraphs 2 and 3.

6. Where Annex I is amended in accordance with the criteria laid down in Article 4, the Commission is empowered to adopt delegated acts in accordance with Article 45 to amend Annex IV in order to adjust the modalities listed in that Annex so as to maintain proportionally the same weight of the GSP sections in respect of which the tariff preferences have been suspended pursuant to paragraph 1 of this Article.

*CHAPTER III*

***GSP+***

*Article 9*

1. A beneficiary country may benefit from the tariff preferences provided under the GSP+ if the following conditions are met:

(a) it is considered to be vulnerable, as defined in Annex V, due to a lack of diversification;

(b) it has ratified all the relevant conventions and the Commission has not identified, on the basis of the available information, in particular the most recent available conclusions of the monitoring bodies under those relevant conventions, a serious failure to effectively implement any of the relevant conventions;

(c) it has not formulated a reservation in relation to any of the relevant conventions, which is prohibited by that relevant convention or which is for the purposes of this Article considered to be incompatible with the object and purpose of the relevant conventions;

(d) it gives a binding undertaking to maintain ratification of the relevant conventions and to pursue and ensure the effective implementation thereof, underpinned by a plan of action;

(e) it accepts without reservation the reporting requirements imposed by any of the relevant conventions and gives a binding undertaking to accept regular monitoring and review of its implementation record in accordance with the relevant conventions;

(f) it gives a binding undertaking to participate in, and cooperate within the framework of, the Union's reporting and monitoring procedure provided for in Article 13.

2. For the purposes of paragraph 1, point (c), reservations shall be considered to be incompatible with the object and purpose of a relevant convention if:

(a) a process explicitly set out for that purpose under the relevant convention has so determined; or

(b) in the absence of such a process, the Union, where it is a party to the relevant convention, or a qualified majority of Member States parties to the relevant convention, in accordance with their respective competences as established in the Treaties, objected to the reservation on the grounds that it is incompatible with the object and purpose of the relevant convention and opposed the entry into force of the relevant convention as between them and the reserving state in accordance with the 1969 Vienna Convention on the Law of Treaties.

3. The plan of action referred to in paragraph 1, point (d), shall be based on available information, in particular on the most recent conclusions of the monitoring bodies of the relevant conventions. That plan of action shall also propose appropriate and indicative timeframes and shall identify, where relevant, the responsible institutions in the beneficiary country. The plan of action shall be forward-looking and priority-oriented. The plan of action shall be published once the country becomes a GSP+ beneficiary.

*Article 10*

1. The GSP+ shall be granted if the following conditions are met:

(a) a GSP beneficiary country has made a request to that effect;

(b) the Commission considers, on the basis of an examination of the request, that the requesting country fulfils the conditions laid down in Article 9.

2. The requesting country shall submit its request to the Commission in writing. The request shall provide comprehensive information concerning the ratification of the relevant conventions and shall include the binding undertakings referred to in Article 9(1), points (d), (e), and (f), including the plan of action.

3. After receiving a request, the Commission shall notify the European Parliament and the Council thereof.

4. After examining the request, the Commission is empowered to adopt delegated acts, in accordance with Article 45, to amend Annex I in order to grant a requesting country GSP+ beneficiary country status by identifying it as such in column C thereof.

5. Where a GSP+ beneficiary country no longer fulfils the conditions referred to in Article 9(1), point (a) or (c), or withdraws any of its binding undertakings referred to in Article 9(1), points (d), (e), and (f), the Commission is empowered to adopt a delegated act in accordance with Article 45, to amend Annex I in order to no longer identify that country as a GSP+ beneficiary country.

6. The Commission shall notify the requesting country of a decision taken in accordance with paragraphs 4 and 5 after the delegated act referred to in those paragraphs is published in the *Official Journal of the European Union*. Where the requesting country is granted GSP+ beneficiary country status, the Commission shall inform it of the date on which that delegated act will start to apply.

7. The Commission is empowered to adopt delegated acts in accordance with Article 45, to supplement this Regulation by establishing rules related to the procedure for granting GSP+ beneficiary country status, in particular with respect to deadlines and the submission and processing of requests.

*Article 11*

1. The products included in the GSP+ are listed in Annexes III and VII.

2. Without prejudice to Article 6(2), the Commission is empowered to adopt delegated acts, in accordance with Article 45, to amend Annexes III and VII to take into account amendments to the Combined Nomenclature affecting the products listed in those Annexes.

*Article 12*

1. The Common Customs Tariff *ad valorem* duties on all products listed in Annexes III and VII, which originate in a GSP+ beneficiary country, shall be suspended.

2. Common Customs Tariff specific duties on products referred to in paragraph 1 shall be suspended entirely, except for products for which the Common Customs Tariff duties include *ad valorem* duties. For products with Combined Nomenclature code 1704 10 90, the specific duty shall be limited to 16 % of the customs value.

*Article 13*

1. From the date of the granting of the tariff preferences provided under the GSP+, in regular monitoring cycles of three years, the Commission shall discuss with each of the GSP+ beneficiary countries, keep under review and monitor the status of ratification of the relevant conventions and their effective implementation, as well as the cooperation of the GSP+ beneficiary country with the relevant monitoring bodies, and the progress made by each GSP+ beneficiary country in implementing its plan of action. In doing so, the Commission shall examine all relevant information, in particular the conclusions and recommendations of the relevant monitoring bodies.

2. A GSP+ beneficiary country shall cooperate with the Commission and provide all information necessary to assess its respect of the binding undertakings referred to in Article 9(1), points (d), (e), and (f), and its situation as regards Article 9(1), points (b) and (c).

3. The Commission shall carry out, where applicable jointly with the EEAS, at least one monitoring visit to each GSP+ beneficiary country per monitoring cycle, in order to assess the progress made by each GSP+ beneficiary country in terms of effective implementation of the relevant conventions, taking into account the steps taken in accordance with the relevant plan of action.

*Article 14*

1. By 1 January 2030, and every three years thereafter, the Commission shall submit to the European Parliament and to the Council a report on the status of ratification of the relevant conventions, the compliance of the GSP+ beneficiary countries with any reporting obligations under such relevant conventions and the status of the effective implementation thereof.

2. The report referred to in paragraph 1 shall include:

(a) the conclusions or recommendations of relevant monitoring bodies in respect of each GSP+ beneficiary country; and

(b) the Commission's, and where appropriate the EEAS's, conclusions on whether each GSP+ beneficiary country respects its binding undertakings to comply with reporting obligations, to cooperate with relevant monitoring bodies in accordance with the relevant conventions and to ensure the effective implementation thereof, taking into account the implementation of its plan of action.

The report may include any information the Commission considers appropriate from any source.

In cases of specific concerns, the report shall indicate recommendations on issues and actions to be prioritised in the next monitoring cycle to improve the effective implementation of the relevant conventions as referred to in the corresponding binding undertakings.

3. In drawing their conclusions concerning effective implementation of the relevant conventions, the Commission, and where appropriate the EEAS, shall assess the conclusions and recommendations of the relevant monitoring bodies, as well as, without prejudice to other sources, information submitted by the European Parliament or the Council as well as third parties, including governments and international organisations, civil society and social partners.

*Article 15*

1. The GSP+ shall be withdrawn temporarily, in respect of all or of certain products originating in a GSP+ beneficiary country, where that GSP+ beneficiary country does not respect its binding undertakings as referred to in Article 9(1), points (d), (e) and (f), or the GSP+ beneficiary country has formulated a reservation which is prohibited by any of the relevant conventions or which is incompatible with the object and purpose of that relevant convention as established in Article 9(1), point (c).

2. The burden of proof for compliance with its obligations resulting from binding undertakings as referred to in Article 9(1), points (d), (e) and (f), and its situation as referred to in Article 9(1), point (c), shall be on the GSP+ beneficiary country.

3. Where, either on the basis of the conclusions of the report referred to in Article 14 or on the basis of the evidence available, including evidence submitted through a complaint, and taking into account the enhanced engagement referred to in Article 20, the Commission has a reasonable doubt that a particular GSP+ beneficiary country does not respect its binding undertakings underpinned by the plan of action as referred to in Article 9(1), point (d), or its binding undertakings as referred to in Article 9(1), point (e) or point (f), or has formulated a reservation which is prohibited by any of the relevant conventions or which is incompatible with the object and purpose of that relevant convention as established in Article 9(1), point (c), it shall adopt an implementing act, in accordance with the advisory procedure referred to in Article 48(2), to initiate the procedure for the temporary withdrawal of the tariff preferences provided under the GSP+. The Commission shall inform the European Parliament and the Council thereof.

4. The Commission shall publish a notice in the *Official Journal of the European Union* and notify the GSP+ beneficiary country concerned of the adoption of the implementing act referred to in paragraph 3. The notice shall:

(a) state the grounds for the reasonable doubt referred to in paragraph 3 which may call into question the right of the GSP+ beneficiary country to continue to enjoy the tariff preferences provided under the GSP+;

(b) specify the period within which the GSP+ beneficiary country is to submit its observations.

The period referred to in point (b) of the first subparagraph shall not exceed three months from the date of publication of the notice.

5. The Commission shall provide the GSP+ beneficiary country concerned with every opportunity to cooperate during the period referred to in paragraph 4, point (b).

6. The Commission shall seek all information it considers necessary, including the conclusions and recommendations of the relevant monitoring bodies and relevant information from other sources, including evidence submitted through a complaint or provided by third parties, including civil society, as appropriate. In drawing its conclusions, the Commission shall assess all relevant information.

7. Within three months after expiry of the period referred to in paragraph 4, first subparagraph, point (b), the Commission shall decide:

(a) to terminate the temporary withdrawal procedure; or

(b) to temporarily withdraw the tariff preferences provided under the GSP+.

8. Where the Commission considers that the findings do not justify temporary withdrawal, it shall adopt an implementing act, in accordance with the advisory procedure referred to in Article 48(2), to terminate the temporary withdrawal procedure. That implementing act shall be based on, inter alia, evidence received.

9. Where the Commission considers that the findings justify temporary withdrawal for the reasons referred to in paragraph 1 of this Article, it is empowered to adopt delegated acts, in accordance with Article 45, to amend Annexes I and II in order to temporarily withdraw the tariff preferences provided under the GSP+.

When preparing those delegated acts, the Commission shall, on the basis of available information, carry out an analysis of the socio-economic effect of the temporary withdrawal of tariff preferences in the beneficiary country.

10. Where the Commission decides on temporary withdrawal, such delegated acts shall become applicable six months from the date of their adoption.

11. After the adoption of delegated acts to temporarily withdraw the GSP+, the Commission shall continue, where appropriate, the dialogue initiated within the framework of the enhanced engagement under Article 20.

12. Where the reasons justifying temporary withdrawal no longer apply before the delegated acts referred to in paragraph 9 of this Article become applicable, the Commission is empowered to repeal those delegated acts to temporarily withdraw tariff preferences in accordance with the urgency procedure referred to in Article 46.

13. The Commission is empowered to adopt delegated acts, in accordance with Article 45, to supplement this Regulation by establishing rules related to the procedure for temporary withdrawal of the GSP+, in particular with respect to deadlines, rights of parties, confidentiality and conditions for review.

*Article 16*

Where the Commission finds that the reasons justifying a temporary withdrawal of tariff preferences, as referred to in Article 15(1), no longer apply, it is empowered to adopt delegated acts, in accordance with Article 45, to amend Annexes I and II, in order to reinstate the tariff preferences provided under the GSP+.

Where some of the reasons referred to in Article 15(1) for which a temporary withdrawal of tariff preferences has been decided upon continue to apply while others do not, or where additional reasons to those having justified the temporary withdrawal become applicable, the measures adopted in accordance with Article 15(9) shall be adjusted accordingly.

*CHAPTER IV*

***EBA***

*Article 17*

1. An eligible country shall benefit from the tariff preferences provided under EBA if that country is a least-developed country.

2. The Commission shall continuously review the list of EBA beneficiary countries listed in Annex I, and identified as such in column C thereof, on the basis of the most recent available data.

Where an EBA beneficiary country no longer fulfils the condition referred to in paragraph 1 of this Article, the Commission is empowered to adopt delegated acts, in accordance with Article 45, to amend Annex I in order to remove the country from the EBA arrangement following a transitional period of three years from the date on which the EBA beneficiary country no longer fulfils that condition.

3. Pending the designation by the UN of a newly independent country as a least-developed country, the Commission is empowered to adopt delegated acts, in accordance with Article 45, to amend Annex I as an interim measure so as to include such a country in the list of EBA beneficiary countries.

If such a newly independent country is not designated by the UN as a least-developed country during the first available review of the category of least-developed countries, the Commission is empowered to adopt delegated acts without delay, in accordance with Article 45, to amend Annex I in order to remove such a country from that Annex, without granting the transitional period referred to in paragraph 2 of this Article.

4. The Commission shall notify the EBA beneficiary country concerned of any changes in its status under the GSP.

*Article 18*

The Common Customs Tariff duties on all products that are listed in Chapters 1 to 97 of the Combined Nomenclature, except those in Chapter 93, originating in an EBA beneficiary country, shall be suspended entirely.

*CHAPTER V*

***General provisions on engagement***

*Article 19*

The Commission, and where relevant the EEAS, shall engage with standard GSP beneficiary countries and EBA beneficiary countries in the context of existing bilateral dialogues, to review and encourage progress towards the ratification of the relevant conventions.

*Article 20*

1. The Commission, acting upon a complaint or on its own initiative, may enter into an enhanced engagement with a standard GSP beneficiary country or an EBA beneficiary country in situations in which this would be beneficial for addressing shortcomings in implementing the conditions laid out in this Regulation, and in particular in cases of shortcomings in the respect of the principles of the relevant conventions. Where the Commission considers that the standard GSP beneficiary country or the EBA beneficiary country has taken the necessary steps to address the shortcomings, it may end the enhanced engagement.

2. For GSP+ beneficiary countries, the Commission shall, within the framework of enhanced engagement, conduct necessary review, monitoring, and assessment actions in accordance with the procedure set out in Article 13.

*Article 21*

For the purposes of the application of the relevant procedural steps under this Regulation related to the relevant conventions, the Commission shall take into account relevant activities and procedures undertaken by the relevant international entities in the field of human rights, labour rights, climate and environmental protection, and good governance.

*Article 22*

1. The existing bilateral dialogues and enhanced engagements with beneficiary countries referred to in this Chapter may address cooperation in the readmission of that country's own nationals, when those persons are irregular migrants to the Union.

2. Where the Commission has submitted a proposal pursuant to Article 25a(5), point (a), of the Visa Code, it shall hold a dedicated enhanced engagement with the beneficiary country concerned in order to improve the level of cooperation of the beneficiary country in relation to the international obligation to readmit that beneficiary country's own nationals.

3. In the case of serious and systematic shortcomings related to the international obligation to readmit a beneficiary country's own nationals, the preferential arrangements referred to in Article 1(2) may be withdrawn temporarily, in respect of all or of certain products originating in that beneficiary country, where the Commission considers that an insufficient level of cooperation on readmission persists following:

(a) an enhanced engagement referred to in paragraph 2 of this Article of at least 12 months from the date on which the Commission submits the proposal to the Council to adopt an implementing decision in accordance with Article 25a(5), point (a), of the Visa Code, for standard GSP beneficiary countries and for GSP+ beneficiary countries;

(b) an enhanced engagement referred to in paragraph 2 of this Article of at least 12 months from the date on which the Council adopts an implementing decision in accordance with Article 25a(5), point (a), of the Visa Code, for EBA beneficiary countries.

4. The Commission may initiate the procedure to temporarily withdraw the preferential arrangements from a beneficiary country pursuant to paragraph 3 only after having assessed, on a preliminary basis, whether a potential temporary withdrawal of the preferential arrangements would be proportionate, taking into account the contribution of a temporary withdrawal to improving the cooperation with the third country in question, including in light of that country's socio-economic situation. The Commission shall inform the European Parliament and the Council of its assessment and shall produce a public report presenting its conclusions.

5. Without prejudice to paragraphs 2, 3 and 4 of this Article, Article 23(3) to (17) and Article 24 shall apply to the temporary withdrawal of the preferential arrangements pursuant to paragraph 3 of this Article.

6. When the Commission adopts a delegated act pursuant to Article 23(10) in order to temporarily withdraw the preferential arrangements from a beneficiary country in the case of serious and systematic shortcomings related to the international obligation to readmit a beneficiary country's own nationals, it shall inform the European Parliament and the Council of the relevant information included in the reports produced, and assessments carried out, in the context of the application of Article 25a of the Visa Code in relation to that beneficiary country, including appropriate data on the readmission trends with that beneficiary country.

7. The report on the application of this Regulation provided for in Article 49, second paragraph, shall include an assessment of the need for, and the functioning of, the link between the GSP and cooperation on readmission of own nationals by beneficiary countries.

8. Paragraphs 3 and 4 shall apply to EBA beneficiary countries from 1 January 2029.

## *CHAPTER VI*

## ***Temporary withdrawal provisions common to all preferential arrangements***

### *Article 23*

1. The preferential arrangements referred to in Article 1(2) may be withdrawn temporarily, in respect of all or of certain products originating in a beneficiary country, for any of the following reasons:

(a) serious and systematic violation of principles laid down in the relevant conventions;

(b) export of goods made by internationally prohibited child labour and forced labour, including slavery and prison labour;

(c) serious shortcomings in customs controls on the export or transit of drugs (illicit substances or precursors), or serious failure to comply with international conventions on antiterrorism or anti-money laundering;

(d) serious and systematic unfair trading practices including those affecting the supply of raw materials, which have an adverse effect on the Union industry and which have not been addressed by the beneficiary country;

(e) serious and systematic infringement of the objectives adopted by regional fisheries management organisations or any international arrangements to which the Union is a party concerning the conservation and management of fishery resources.

For those unfair trading practices, as referred to in point (d) of the first subparagraph, which are prohibited or actionable under the WTO Agreements, the application of this Article shall be based on a previous determination to that effect by the competent WTO body.

2. Paragraph 1, point (d), of this Article shall not apply with respect to products of a beneficiary country that are subject to anti-dumping or countervailing measures under Regulation (EU) 2016/1036 of the European Parliament and of the Council ([14]) or Regulation (EU) 2016/1037 of the European Parliament and of the Council ([15]).

3. Where the Commission, acting upon a complaint or on its own initiative, considers that there are sufficient grounds justifying temporary withdrawal of the tariff preferences provided under any preferential arrangement referred to in Article 1(2) on the basis of the reasons referred to in paragraph 1 of this Article and taking into account, where applicable, the enhanced engagement referred to in Article 20, it shall adopt an implementing act to initiate the procedure for temporary withdrawal in accordance with the advisory procedure referred to in Article 48(2). Where the Commission considers that there are sufficient grounds justifying the temporary withdrawal of tariff preferences on the basis of Article 22(3), point (a), it shall adopt an implementing act, in accordance with the advisory procedure referred to in Article 48(2), to initiate the temporary withdrawal procedure. Where the Commission considers that there are sufficient grounds justifying the temporary withdrawal of tariff preferences on the basis of Article 22(3), point (b), it shall adopt an implementing act to initiate the procedure for temporary withdrawal in accordance with the examination procedure referred to in Article 48(3). The Commission shall inform the European Parliament and the Council of the adoption of that implementing act.

4. The Commission shall publish a notice in the *Official Journal of the European Union* announcing the initiation of a temporary withdrawal procedure and shall notify the beneficiary country concerned of the adoption of the implementing act referred to in paragraph 3. The notice shall:

(a) provide sufficient grounds in relation to the implementing act to initiate a temporary withdrawal procedure, referred to in paragraph 3; and

([14]) Regulation (EU) 2016/1036 of the European Parliament and of the Council of 8 June 2016 on protection against dumped imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 21, ELI: http://data.europa.eu/eli/reg/2016/1036/oj).

([15]) Regulation (EU) 2016/1037 of the European Parliament and of the Council of 8 June 2016 on protection against subsidised imports from countries not members of the European Union (OJ L 176, 30.6.2016, p. 55, ELI: http://data.europa.eu/eli/reg/2016/1037/oj).

(b) state that the Commission will monitor and evaluate the situation in the beneficiary country concerned during the monitoring and evaluation period referred to in paragraph 5 of this Article and, where appropriate, continue the dialogue initiated within the framework of the enhanced engagement under Article 20.

5. The Commission shall carry out monitoring and evaluation during a period of six months from the publication of the notice referred to in paragraph 4. The Commission shall provide the beneficiary country concerned with every opportunity to engage and cooperate any time during that period.

6. The Commission shall seek all information it considers necessary, including the available assessments, comments, decisions, recommendations and conclusions of the relevant monitoring bodies, and relevant information from other sources, including evidence submitted through a complaint or provided by third parties, as appropriate. In drawing its conclusions, the Commission shall assess all relevant information, including from civil society.

7. Within three months from the expiry of the period referred to in paragraph 5, the Commission shall submit a report on its findings and conclusions to the beneficiary country concerned. The beneficiary country has the right to submit its comments on the report. The period for comments shall not exceed one month.

8. Within six months from the expiry of the period referred to in paragraph 5, the Commission shall decide:

(a) to terminate the temporary withdrawal procedure; or

(b) to temporarily withdraw the tariff preferences provided under the preferential arrangements referred to in Article 1(2).

9. Where the Commission considers that the findings do not justify temporary withdrawal, it shall adopt an implementing act, in accordance with the advisory procedure referred to in Article 48(2), on the termination of the temporary withdrawal procedure.

10. Where the Commission considers that the findings justify temporary withdrawal for the reasons referred to in paragraph 1 of this Article, it is empowered to adopt delegated acts, in accordance with Article 45, to amend Annexes I and II, in order to temporarily withdraw the tariff preferences provided under the preferential arrangements referred to in Article 1(2). When preparing the delegated act, the Commission shall, on the basis of available information, carry out an analysis of the socio-economic effect of the temporary withdrawal of tariff preferences in the beneficiary country.

11. The adopted implementing or delegated act referred to in paragraph 9 or 10, respectively, shall be based on, inter alia, evidence collected and received.

12. Where the Commission decides to temporarily withdraw tariff preferences, the delegated act referred to in paragraph 10 shall become applicable six months from the date of its adoption.

13. After the adoption of the delegated act referred to in paragraph 10 of this Article, the Commission shall continue, where appropriate, the dialogue initiated within the framework of the enhanced engagement under Article 20. In the absence of such engagement, the Commission may pursue other means of dialogue.

14. Where the reasons justifying temporary withdrawal no longer apply before the delegated act referred to in paragraph 10 of this Article becomes applicable, the Commission shall be empowered to repeal the adopted delegated act to temporarily withdraw the tariff preferences in accordance with the urgency procedure referred to in Article 46.

15. Where the Commission considers that in exceptional circumstances, such as a global health or sanitary emergency, natural disasters or other unforeseen events, it is appropriate to review the scope of the temporary withdrawal, postpone or suspend the application of the temporary withdrawal, the Commission is empowered to amend the delegated act referred to in paragraph 10 of this Article in accordance with the urgency procedure referred to in Article 46.

16. The Commission is empowered to adopt delegated acts, in accordance with Article 45, to supplement this Regulation by establishing rules related to the procedure for temporary withdrawal of all preferential arrangements referred to in Article 1(2) in particular with respect to deadlines, rights of parties, confidentiality, and review of any measures adopted.

17. The Commission shall initiate the procedure for temporary withdrawal in accordance with paragraphs 3 to 16 where it considers that:

(a) there is sufficient evidence to justify temporary withdrawal for the reason set out in paragraph 1, point (a); and

(b) there are duly justified imperative grounds of urgency such as exceptionally grave violations of the principles referred to in paragraph 1, point (a), which require a rapid response in view of the specific circumstances in the beneficiary country and which would be difficult to address by using the procedure referred to in paragraph 3.

In the procedure under this paragraph, the period referred to in paragraph 5 shall be reduced to two months and the deadline referred to in paragraph 8 shall be reduced to five months.

18. Where the Commission decides to temporarily withdraw tariff preferences pursuant to paragraph 17 of this Article, the delegated act referred to in paragraph 10 of this Article shall be adopted in accordance with Article 46 and shall apply one month from its publication in the *Official Journal of the European Union*.

*Article 24*

Where the Commission finds that the reasons justifying a temporary withdrawal of the tariff preferences, as referred to in Article 23(1), no longer apply, it is empowered to adopt delegated acts, in accordance with Article 45, to amend Annexes I and II, in order to reinstate the tariff preferences provided under the GSP.

Where some of the reasons referred to in Article 23(1) for which a temporary withdrawal of tariff preferences has been decided continue to apply while others do not or where additional reasons to those having justified a temporary withdrawal of tariff preferences become applicable, the measures adopted in accordance with Article 23(10) shall be adjusted accordingly.

*Article 25*

1. The preferential arrangements referred to in Article 1(2) may be withdrawn temporarily, in respect of all or of certain products originating in a beneficiary country, in cases of fraud, irregularities or systematic failure to comply with or to ensure compliance with the rules concerning the origin of the products and with the procedures related thereto, or failure to provide administrative cooperation as required for the implementation and policing of those preferential arrangements.

2. The administrative cooperation referred to in paragraph 1 requires, inter alia, that a beneficiary country:

(a) communicate to the Commission and update the information necessary for the implementation of the rules of origin and the policing thereof;

(b) assist the Union by carrying out, at the request of the customs authorities of the Member States, subsequent verification of the origin of the goods, and communicate its results in time to the Commission;

(c) assist the Union by allowing the Commission, in coordination and close cooperation with the competent authorities of the Member States, to conduct the Union administrative and investigative cooperation missions in that country, in order to verify the authenticity of documents or the accuracy of information relevant for granting the preferential arrangements referred to in Article 1(2);

(d) carry out or arrange for appropriate inquiries to identify and prevent contravention of the rules of origin;

(e) comply with or ensure compliance with the rules of origin in respect of regional cumulation referred to in Title II, Chapter 1, Section 2, Subsection 3, of Delegated Regulation (EU) 2015/2446, if the beneficiary country benefits therefrom;

(f) assist the Union in the verification of conduct where there is a presumption of origin-related fraud, whereby the existence of fraud may be presumed where imports of products under the preferential arrangements referred to in Article 1(2) massively exceed the usual levels of the beneficiary country's exports.

3. Where the Commission considers that there is sufficient evidence to justify the temporary withdrawal of preferential arrangements for the reasons set out in paragraphs 1 and 2 of this Article, it shall adopt immediately applicable implementing acts in accordance with the urgency procedure referred to in Article 48(4) to temporarily withdraw the tariff preferences provided under the preferential arrangements referred to in Article 1(2), in respect of all or certain products originating in a beneficiary country.

4. Before adopting such acts, the Commission shall first publish a notice in the *Official Journal of the European Union*, stating that there are grounds for reasonable doubt about compliance with paragraphs 1 and 2, which may call into question the right of the beneficiary country to continue to enjoy the benefits granted by this Regulation.

5. The Commission shall inform the beneficiary country concerned of any implementing act adopted in accordance with paragraph 3, before it becomes applicable.

6. The initial period of temporary withdrawal of tariff preferences shall not exceed six months. At the latest on the conclusion of that period, the Commission shall adopt an immediately applicable implementing act in accordance with the procedure referred to in Article 48(4), either to terminate the temporary withdrawal of tariff preferences or to extend the period of temporary withdrawal of tariff preferences beyond the initial period.

7. Member States shall communicate to the Commission all relevant information, including irregularities that may arise as regards the rules of origin, that may justify temporary withdrawal of the tariff preferences, its extension or its termination.

*CHAPTER VII*

***Safeguard and surveillance provisions***

Section I

**General safeguards**

*Article 26*

1. Where a product originating in a beneficiary country of any of the preferential arrangements referred to in Article 1(2) is imported in volumes or at prices which cause, or threaten to cause, serious difficulties to Union producers of like products or directly competing products, normal Common Customs Tariff duties on that product may be wholly or partially reintroduced.

2. For the purposes of this Chapter, 'like product' means a product which is identical, that is to say alike in all respects, to the product under consideration, or, in the absence of such a product, another product which, although not alike in all respects, has characteristics closely resembling those of the product under consideration.

3. For the purposes of this Chapter, 'interested parties' includes those parties involved in the production, distribution or sale of the imported products referred to in paragraph 1 and of like products or directly competing products.

4. The Commission is empowered to adopt delegated acts in accordance with Article 45, to supplement this Regulation by establishing rules related to the procedure for adopting general safeguard measures, in particular with respect to deadlines, rights of parties, confidentiality, disclosure, verification, visits and the review of measures.

*Article 27*

Serious difficulties as referred to in Article 26(1) shall be considered to exist where Union producers suffer deterioration in their economic or financial situation. In examining whether such deterioration exists, the Commission may also assess, where appropriate, the market dynamics in the sector as a whole, including the impact on other producers in the sector, such as producers of upstream or downstream products. In carrying out its assessment, the Commission shall take account of relevant indicators for the economic or financial situation. Such indicators may include the following:

(a) market share;

(b) production;

(c) stocks;

(d) production capacity;

(e) imports.

*Article 28*

1. If the Commission considers that there is sufficient prima facie evidence that the conditions set out in Article 26(1) are met, it shall investigate whether the normal Common Customs Tariff duties should be wholly, or partially, reintroduced.

2. The Commission shall initiate an investigation referred to in paragraph 1 of this Article upon request by a Member State, by any legal person or any association not having legal personality, acting on behalf of Union producers, or on the Commission's own initiative if it is apparent to the Commission that there is sufficient prima facie evidence, as determined on the basis of the assessment referred to in Article 27, to justify such investigation. The request to initiate an investigation shall contain sufficient prima facie evidence that the conditions for imposing the safeguard measure set out in Article 26(1) are met. The request shall be submitted to the Commission. The Commission shall, as far as possible, examine the accuracy and adequacy of the evidence provided in the request, to determine whether there is sufficient prima facie evidence to justify the initiation of an investigation.

3. Where there is sufficient prima facie evidence to justify the initiation of an investigation, the Commission shall publish a notice in the *Official Journal of the European Union*. That notice shall provide all necessary details about the procedure and deadlines, including the possibility of recourse to the Hearing Officer of the Commission directorate-general responsible for international trade. The investigation shall be initiated within one month of the request received pursuant to paragraph 2. Where there is insufficient evidence to justify the initiation of an investigation, the Commission shall inform the Member States of its decision not to initiate an investigation within one month of the date of receipt of that request.

4. An investigation, including the procedural steps referred to in Articles 29, 30 and 31, shall be concluded within 12 months from its initiation.

5. For general safeguard investigations concerning products listed in Chapters 1 to 24 of the Common Customs Tariff as laid down in Regulation (EEC) No 2658/87, originating in beneficiary countries, the period referred to in paragraph 4 of this Article shall be reduced to two months in the following cases:

(a) when the beneficiary country concerned does not ensure compliance with the rules of origin or does not provide the administrative cooperation referred to in Article 25;

(b) when imports of products listed in Chapters 1 to 24 of the Common Customs Tariff as laid down in Regulation (EEC) No 2658/87, under the preferential arrangements referred to in Article 1(2) granted under this Regulation, massively exceed the usual levels of exports from the beneficiary country concerned.

*Article 29*

On duly justified grounds of urgency relating to deterioration of the economic or financial situation of Union producers, and where delay might cause damage which would be difficult to repair, the Commission shall adopt immediately applicable implementing acts in accordance with the procedure referred to in Article 48(4) to reintroduce normal Common Customs Tariff duties for a period of up to 12 months.

*Article 30*

Where the facts as finally established show that the conditions set out in Article 26(1) are met, the Commission shall adopt implementing acts to reintroduce the Common Customs Tariff duties in accordance with the examination procedure referred to in Article 48(3). Those implementing acts shall enter into force within one month from the date of their publication in the *Official Journal of the European Union*.

*Article 31*

Where the facts as finally established show that the conditions set out in Article 26(1) are not met, the Commission shall adopt implementing acts terminating the investigation in accordance with the examination procedure referred to in Article 48(3). Those implementing acts shall be published in the *Official Journal of the European Union*. If no implementing act is published within the period referred to in Article 28(4), the investigation shall be deemed terminated and any implementing acts adopted pursuant to Article 29 shall automatically expire. Any Common Customs Tariff duties collected as a result of those implementing acts shall be refunded.

*Article 32*

Common Customs Tariff duties shall be wholly or partially reintroduced for as long as necessary to counteract the deterioration in the economic or financial situation of Union producers, or for as long as the threat of such deterioration persists. The period of reintroduction shall not exceed three years, unless it is extended in duly justified circumstances.

Section II

**Special safeguards for certain products**

*Article 33*

1. Without prejudice to Section I of this Chapter, by 1 January of each year, the Commission, on its own initiative and in accordance with the advisory procedure referred to in Article 48(2), shall adopt an implementing act in order to remove the tariff preferences referred to in Articles 7 and 12 with respect to the products listed in GSP section S-11a of Annex III, to products listed in GSP section S-11b of Annex III, or to products falling under Combined Nomenclature codes 2207 10 00 and 2207 20 00, where imports of such products originate in a beneficiary country and their total value:

(a) for products falling under Combined Nomenclature codes 2207 10 00 and 2207 20 00 exceeds the share referred to in point 1 of Annex IV of the value of Union imports of the same products from all beneficiary countries, during a calendar year;

(b) for products listed in GSP section S-11a of Annex III and for products under GSP section S-11b of Annex III, exceeds the share referred to in point 3 of Annex IV of the value of Union imports of products listed in GSP section S-11a of Annex III or of products listed in GSP section S-11b of Annex III from all beneficiary countries, during a calendar year.

2. Paragraph 1 shall not apply to EBA beneficiary countries, nor shall it apply to countries with a share for the relevant products referred to in paragraph 1 not exceeding 6 % of the value of total Union imports of the same products.

3. The removal of the tariff preferences shall become applicable two months from the date of publication of the Commission's implementing act to that effect in the *Official Journal of the European Union*.

*Article 34*

1. When imports of products falling under Combined Nomenclature codes 1006 10, 1006 20 and 1006 30 originating in a beneficiary country exceed, cumulatively and at any point in a calendar year, the annual import volumes established for each beneficiary country in accordance with the methodology specified in paragraph 4, by at least 45 %, the Commission shall:

(a) suspend, with immediate effect, the tariff preferences for imports of those products originating in the beneficiary country concerned for the remainder of the calendar year; and

(b) introduce, for the duration of the following calendar year, a tariff-rate quota for imports of those products originating in the beneficiary country concerned.

The tariff-rate quota referred to in point (b) of the first subparagraph shall be equal to the annual import volume from the beneficiary country concerned established for the year in which the suspension referred to in point (a) of the first subparagraph took effect, in accordance with the methodology specified in paragraph 4. Only imports within the tariff-rate quota referred to in point (b) of the first subparagraph shall continue to benefit from the tariff preferences.

2. Paragraph 1 shall not apply to beneficiary countries with a share for products falling under Combined Nomenclature codes 1006 10, 1006 20 and 1006 30 considered cumulatively, not exceeding 6 % of total Union imports.

3. The Commission shall adopt implementing acts establishing, in accordance with the advisory procedure referred to in Article 48(2), the arrangements for monitoring the import volumes, for suspending the tariff preferences, and for applying this Article. The first of those implementing acts shall apply from 1 January 2027.

4. For the calendar year 2027, the import volumes for each beneficiary country referred to in paragraph 1 shall be determined by the arithmetic mean of the annual import volumes of the Union originating in each beneficiary country between 1 January 2015 and 31 December 2024. By 31 December 2027 and by 31 December every year thereafter, the Commission shall adopt implementing acts in accordance with the advisory procedure referred to in Article 48(2) to specify the import volumes referred to in paragraph 1 of this Article and applicable for the following calendar year, on the basis of the arithmetic mean of the annual import volumes of the Union originating in each beneficiary country during the ten preceding calendar years, based on the most recent available data.

5. The report on the application of this Regulation provided for in Article 49, second paragraph, shall include an assessment of the need for, and the functioning of, the mechanism set out in this Article.

*Article 35*

Without prejudice to Sections I and III of this Chapter, where imports of products listed in Annex I to the TFEU cause, or threaten to cause, serious disturbance to Union markets, in particular to one or more of the outermost regions, or those markets' regulatory mechanisms, the Commission, on its own initiative or at the request of a Member State, after consulting the committee for the relevant agriculture or fisheries common market organisation, shall adopt an implementing act in order to suspend the preferential arrangements referred to in Article 1(2) in respect of the products concerned in accordance with the examination procedure referred to in Article 48(3).

*Article 36*

The Commission shall inform the beneficiary country concerned as soon as possible of any decision taken in accordance with Article 33, Article 34 or Article 35 before it becomes applicable.

Section III

**Surveillance in the agricultural and fisheries sectors**

*Article 37*

1. Without prejudice to Section I of this Chapter, products listed in Chapters 1 to 24 of the Common Customs Tariff as laid down in Regulation (EEC) No 2658/87, originating in beneficiary countries, may be subject to a special surveillance mechanism, in order to avoid disturbance to Union markets. In relation to specific products, special surveillance shall be launched at the request of a Member State or may be launched by the Commission.

2. Where the results of the special surveillance of products under this Article confirm disturbance to Union markets, the Commission, after consulting the Committee for the relevant agriculture or fisheries common market organisation, shall adopt an implementing act in accordance with the examination procedure referred to in Article 48(3), in order to apply Common Customs Tariff duties to the products under surveillance. The removal of the tariff preferences shall become applicable from the day following that of publication of the relevant implementing act in the *Official Journal of the European Union*.

3. When assessing disturbance to Union markets under paragraph 1, the Commission shall take into consideration all relevant market developments, including the impact of the total imports concerned on the situation of the Union market. That assessment shall include factors such as the impact of imports concerned on the Union price level, the impact of imports from other sources, an upsurge of imports from a beneficiary country, as well as the impact of imports on the overall stability of the Union market for the relevant product.

4. The Commission assessment referred to in paragraph 3 shall take no longer than six months. The period for that assessment may, where necessary, be extended by a maximum of six months.

5. The Common Customs Tariff duties shall be reintroduced for a period of 12 months. The period of reintroduction of those duties may be extended where necessary to counteract the disturbance to the relevant Union markets.

*Article 38*

The Commission shall inform the beneficiary country concerned as soon as possible of any decision taken in accordance with Article 37 before it becomes applicable.

*CHAPTER VIII*

***Common provisions***

*Article 39*

1. To benefit from the tariff preferences, the products for which the tariff preferences are claimed shall originate in a beneficiary country.

2. For the purposes of the preferential arrangements referred to in Article 1(2) of this Regulation, the rules on preferential origin shall be those laid down in accordance with Article 64(1) and (3) of Regulation (EU) No 952/2013.

3. Without prejudice to the rules referred to in paragraph 2 of this Article and upon request from a beneficiary country, the Commission shall grant regional cumulation referred to in Article 55 of Delegated Regulation (EU) 2015/2446 between beneficiary countries of different regional groups or extended cumulation referred to in Article 56 of Delegated Regulation (EU) 2015/2446 where and as long as the following conditions are met:

(a) the request from the beneficiary country provides sufficient evidence that such cumulation is necessary in view of the specific trade, development and financing needs of that country;

(b) the cumulation does not create undue trade difficulties for other eligible countries, in particular EBA beneficiary countries, in view of possible diversion of trade flows;

(c) the beneficiary country provides evidence that it cannot comply with the rules of origin applicable to the goods in question, without such cumulation being granted.

4. When assessing whether the request is justified in view of the specific trade, development and financing needs of the beneficiary country, in particular on the basis of information provided by that country, the Commission shall take into account the level of dependency of the beneficiary country on integrated production with the third countries concerned by the request, the impact of such dependency on the beneficiary country's sustainable development, the relevance of sectors with such integrated production for the economy of the beneficiary country and future development perspectives with regard to the products in question.

5. Before the Commission reaches its decision on a request, it shall give the beneficiary country the opportunity to present its views.

*Article 40*

In implementing this Regulation, synergies and complementarity with relevant Union external actions and programmes shall be ensured, in particular in relation to development.

*Article 41*

1. Where the rate of an *ad valorem* duty for an individual import declaration is reduced in accordance with this Regulation to 1 % or less, that duty shall be suspended entirely.

2. Where the rate of a specific duty for an individual import declaration is reduced in accordance with this Regulation to EUR 2 or less per individual euro amount, that duty shall be suspended entirely.

3. Subject to paragraphs 1 and 2, the final rate of the preferential duty calculated in accordance with this Regulation shall be rounded down to the first decimal place.

*Article 42*

1. The statistical source to be used for the purposes of this Regulation shall be the Union external trade statistics of the Commission (Eurostat).

2. Member States shall send to the Commission (Eurostat) their statistical data on products placed under the customs procedure for release for free circulation under the tariff preferences pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council ([16]). In order to facilitate information and increase transparency, the Commission shall ensure that the relevant statistical data for the GSP sections are regularly available in a public database.

3. In accordance with Articles 55 and 56 of Implementing Regulation (EU) 2015/2447, Member States shall forward to the Commission, at its request, details of the quantities and values of products released for free circulation under the tariff preferences during the months prior to that request. Those data shall include the products referred to in paragraph 4 of this Article.

4. The Commission shall, in close cooperation with Member States, monitor the imports of products falling under Combined Nomenclature codes 0603, 0803 90 10, 1006, 1604 14, 1604 19 31, 1604 19 39, 1604 20 70, 1701, 1704, 1806 10 30, 1806 10 90, 2002 90, 2103 20, 2106 90 59, 2106 90 98, 6403, 2207 10 00, 2207 20 00, 2909 19 10, 3814 00 90, 3820 00 00, 3824 99 56, 3824 99 57, 3824 99 92, 3824 84 00, 3824 85 00, 3824 86 00, 3824 87 00, 3824 88 00, 3824 99 93 and 3824 99 96, in order to determine whether the conditions referred to in Articles 26, 33, 34, 35 and 37 are fulfilled.

*Article 43*

The Commission shall regularly seek the views of and take into account information provided by representatives of civil society in the Union and in beneficiary countries as appropriate, including via dedicated dialogues in order to review, monitor and assess the implementation of this Regulation.

*Article 44*

The Commission shall inform the European Parliament and the Council about the implementation of this Regulation, in particular with regard to the measures adopted under Chapter VII.

*Article 45*

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 3(2), Article 5(3), Article 6(2), Article 8(6), Article 10(4), (5) and (7), Article 11(2), Article 15(9) and (13), Article 16, Article 17(2) and (3), Article 23(10), (15) and (16), Article 24 and Article 26(4) shall be conferred on the Commission for an indeterminate period of time from 12 July 2026.

3. The delegation of powers referred to in Article 3(2), Article 5(3), Article 6(2), Article 8(6), Article 10(4), (5) and (7), Article 11(2), Article 15(9) and (13), Article 16, Article 17(2) and (3), Article 23(10), (15) and (16), Article 24 and Article 26(4) 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.

([16]) Regulation (EU) 2019/2152 of the European Parliament and of the Council of 27 November 2019 on European business statistics, repealing 10 legal acts in the field of business statistics (OJ L 327, 17.12.2019, p. 1, ELI: http://data.europa.eu/eli/reg/2019/2152/oj).

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 3(2), Article 5(3), Article 6(2), Article 8(6), Article 10(4), (5) or (7), Article 11(2), Article 15(9) or (13), Article 16, Article 17(2) or (3), Article 23(10), (15) or (16), Article 24 or Article 26(4) 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 46*

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 45(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 47*

1. Information received pursuant to this Regulation shall be used only for the purpose for which it was requested.

2. Neither information of a confidential nature nor any information provided on a confidential basis received pursuant to this Regulation shall be disclosed without specific permission from the supplier of such information.

3. Each request for confidentiality shall state the reasons why the information is confidential. However, if the supplier of the information wishes neither to make it public nor to authorise its disclosure in general terms or in the form of a summary and if it appears that the request for confidentiality is unjustified, the information concerned may be disregarded.

4. Information shall in any event be considered to be confidential if its disclosure is likely to have a significantly adverse effect upon the supplier or the source of such information or on bilateral international relations of the Union.

5. Paragraphs 1 to 4 shall not preclude reference by the Union authorities to general information, and in particular to reasons on which decisions taken pursuant to this Regulation are based. Those authorities shall, however, take into account the legitimate interests of natural and legal persons concerned so that their business secrets shall not be divulged.

*Article 48*

1. The Commission shall be assisted by the Generalised Preferences Committee established by Council Regulation (EC) No 732/2008 ([17]). That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2. Where reference is made to this paragraph, Article 4 of Regulation (EU) No 182/2011 shall apply.

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

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

*Article 49*

By 1 January 2030 and every three years thereafter, the Commission shall submit to the European Parliament and to the Council a report on the effects of the GSP and the progress made towards achieving the objectives of this Regulation, covering the most recent three-year period and all of the preferential arrangements referred to in Article 1(2), and the monitoring activities of the Commission, including non-confidential information regarding complaints submitted through the SEP and which are relevant for this Regulation.

By 1 January 2033, the Commission shall submit to the European Parliament and to the Council a report on the application of this Regulation. That report may in particular consider the list of relevant conventions in relation to updates from the UN monitoring bodies, including on fundamental principles and rights at work, and the country graduation and transition mechanisms particularly with regard to least-developed countries. That report may, where appropriate, be accompanied by a legislative proposal.

*Article 50*

Regulation (EU) No 978/2012 is repealed with effect from 1 January 2027.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex VIII.

*CHAPTER IX*

***Final provisions***

*Article 51*

1. Any investigation or temporary withdrawal procedure initiated and not terminated under Regulation (EU) No 978/2012 shall be reinitiated automatically under this Regulation, except in respect of a GSP+ beneficiary country under that Regulation if the investigation or procedure concerns only the benefits granted under the GSP+. However, such investigation or procedure shall be re-initiated automatically if the same beneficiary country applies for the GSP+ under this Regulation before 1 January 2029.

2. The information received in the course of an investigation initiated and not terminated under Regulation (EU) No 978/2012 shall be taken into account in any re-initiated investigation.

3. Countries that are, on 31 December 2026, GSP+ beneficiary countries under Regulation (EU) No 978/2012, as set out in Annex III to that Regulation in the version in force on that date, shall be considered to be GSP+ beneficiary countries under this Regulation until 31 December 2028. Those countries wishing to continue to benefit from the GSP+ under this Regulation from 1 January 2029 shall submit a request to that effect before that date in accordance with Article 10(1) and (2) of this Regulation. For those countries that have submitted such a request, the GSP+ shall be maintained under this Regulation during the period of assessment of their request by the Commission under Article 10 of this Regulation and, where applicable, during the objection period provided for in Article 45(6) of this Regulation.

([17]) Council Regulation (EC) No 732/2008 of 22 July 2008 applying a scheme of generalised tariff preferences for the period from 1 January 2009 to 31 December 2011 and amending Regulations (EC) No 552/97, (EC) No 1933/2006 and Commission Regulations (EC) No 1100/2006 and (EC) No 964/2007 (OJ L 211, 6.8.2008, p. 1, ELI: http://data.europa.eu/eli/reg/2008/732/oj).

*Article 52*

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

It shall apply from 1 January 2027. However, Article 5(2), Article 8(2), Article 10(7), Article 15(12), Article 23(15), Article 26(4), Article 34(3) and Article 45 shall apply from 12 July 2026.

This Regulation shall apply until 31 December 2036. However, the end of its application shall affect neither EBA as established under Chapter IV nor, to the extent that they are applied in conjunction with that Chapter, any other provisions of this Regulation.

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* | *For the Council* |
|---|---|
| *The President* | *The President* |
| R. METSOLA | M. RAOUNA |

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*ANNEX I*

ELIGIBLE AND BENEFICIARY COUNTRIES

Column A: Alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: Name

Column C: Preferential arrangement under the GSP from which the country benefits

| A | B | C |
|---|---|---|
| AE | United Arab Emirates | |
| AF | Afghanistan | EBA |
| AG | Antigua and Barbuda | |
| AL | Albania | |
| AM | Armenia | |
| AO | Angola | EBA |
| AR | Argentina | |
| AZ | Azerbaijan | |
| BA | Bosnia and Herzegovina | |
| BB | Barbados | |
| BD | Bangladesh | EBA |
| BF | Burkina Faso | EBA |
| BH | Bahrain | |
| BI | Burundi | EBA |
| BJ | Benin | EBA |
| BN | Brunei | |
| BO | Bolivia | Standard GSP [1] |
| BR | Brazil | |
| BS | Bahamas | |
| BT | Bhutan | EBA |

| A | B | C |
|---|---|---|
| BW | Botswana | |
| BY | Belarus | Standard GSP ([2]) |
| BZ | Belize | |
| CD | Democratic Republic of the Congo | EBA |
| CF | Central African Republic | EBA |
| CG | Congo | Standard GSP |
| CI | Côte d'Ivoire | |
| CK | Cook Islands | Standard GSP |
| CL | Chile | |
| CM | Cameroon | |
| CO | Colombia | |
| CR | Costa Rica | |
| CU | Cuba | |
| CV | Cabo Verde | Standard GSP ([3]) |
| DJ | Djibouti | EBA |
| DM | Dominica | |
| DO | Dominican Republic | |
| DZ | Algeria | |
| EC | Ecuador | |
| EG | Egypt | |
| ER | Eritrea | EBA |
| ET | Ethiopia | EBA |
| FJ | Fiji | |
| FM | Micronesia | Standard GSP |

| A | B | C |
|---|---|---|
| GA | Gabon | |
| GD | Grenada | |
| GE | Georgia | |
| GH | Ghana | |
| GM | The Gambia | EBA |
| GN | Guinea | EBA |
| GQ | Equatorial Guinea | |
| GT | Guatemala | |
| GW | Guinea-Bissau | EBA |
| GY | Guyana | |
| HN | Honduras | |
| HT | Haiti | EBA |
| ID | Indonesia | |
| IN | India | Standard GSP |
| IQ | Iraq | |
| IR | Iran | |
| JM | Jamaica | |
| JO | Jordan | |
| KE | Kenya | |
| KG | Kyrgyzstan | Standard GSP ([4]) |
| KH | Cambodia | EBA ([5]) |
| KI | Kiribati | EBA |
| KM | Comoros | EBA |
| KN | St Kitts and Nevis | |

| A | B | C |
|---|---|---|
| KW | Kuwait | |
| KZ | Kazakhstan | |
| LA | Laos | EBA |
| LB | Lebanon | |
| LC | Saint Lucia | |
| LK | Sri Lanka | Standard GSP ([6]) |
| LR | Liberia | EBA |
| LS | Lesotho | EBA |
| LY | Libya | |
| MA | Morocco | |
| MD | Moldova | |
| ME | Montenegro | |
| MG | Madagascar | EBA |
| MH | Marshall Islands | |
| MK | North Macedonia | |
| ML | Mali | EBA |
| MM | Myanmar/Burma | EBA |
| MN | Mongolia | Standard GSP ([7]) |
| MR | Mauritania | EBA |
| MU | Mauritius | |
| MV | Maldives | |
| MW | Malawi | EBA |
| MX | Mexico | |
| MY | Malaysia | |

| A | B | C |
|---|---|---|
| MZ | Mozambique | EBA |
| NA | Namibia | |
| NE | Niger | EBA |
| NG | Nigeria | Standard GSP |
| NI | Nicaragua | |
| NP | Nepal | EBA |
| NR | Nauru | |
| NU | Niue | Standard GSP |
| OM | Oman | |
| PA | Panama | |
| PE | Peru | |
| PG | Papua New Guinea | |
| PH | Philippines | Standard GSP ([8]) |
| PK | Pakistan | Standard GSP ([9]) |
| PW | Palau | |
| PY | Paraguay | |
| QA | Qatar | |
| RW | Rwanda | EBA |
| SA | Saudi Arabia | |
| SB | Solomon Islands | EBA |
| SC | Seychelles | |
| SD | Sudan | EBA |
| SL | Sierra Leone | EBA |
| SN | Senegal | EBA |

| A | B | C |
|---|---|---|
| SO | Somalia | EBA |
| SR | Suriname | |
| SS | South Sudan | EBA |
| ST | São Tomé and Príncipe | EBA ([10]) |
| SV | El Salvador | |
| SY | Syria | Standard GSP |
| SZ | Eswatini | |
| TD | Chad | EBA |
| TG | Togo | EBA |
| TH | Thailand | |
| TJ | Tajikistan | Standard GSP |
| TL | Timor-Leste | EBA |
| TM | Turkmenistan | |
| TN | Tunisia | |
| TO | Tonga | |
| TT | Trinidad and Tobago | |
| TV | Tuvalu | EBA |
| TZ | Tanzania | EBA |
| UA | Ukraine | |
| UG | Uganda | EBA |
| UY | Uruguay | |
| UZ | Uzbekistan | Standard GSP ([11]) |
| VC | St Vincent and the Grenadines | |
| VE | Venezuela | |

| A | B | C |
|---|---|---|
| VN | Vietnam | |
| VU | Vanuatu | Standard GSP |
| WS | Samoa | |
| XK | Kosovo ([12]) | |
| RS | Serbia | |
| YE | Yemen | EBA |
| ZA | South Africa | |
| ZM | Zambia | EBA |
| ZW | Zimbabwe | |

([1]) Considered to be a GSP+ beneficiary country under this Regulation until 31 December 2028. See Article 51(3).
([2]) Full withdrawal.
([3]) Considered to be a GSP+ beneficiary country under this Regulation until 31 December 2028. See Article 51(3).
([4]) Considered to be a GSP+ beneficiary country under this Regulation until 31 December 2028. See Article 51(3).
([5]) Partial withdrawal.
([6]) Considered to be a GSP+ beneficiary country under this Regulation until 31 December 2028. See Article 51(3).
([7]) Considered to be a GSP+ beneficiary country under this Regulation until 31 December 2028. See Article 51(3).
([8]) Considered to be a GSP+ beneficiary country under this Regulation until 31 December 2028. See Article 51(3).
([9]) Considered to be a GSP+ beneficiary country under this Regulation until 31 December 2028. See Article 51(3).
([10]) Pursuant to Delegated Regulation (EU) 2025/1951, São Tomé and Príncipe will cease to be an EBA beneficiary country, and will become a Standard GSP beneficiary country, from 1 January 2029.
([11]) Considered to be a GSP+ beneficiary country under this Regulation until 31 December 2028. See Article 51(3).
([12]) This designation is without prejudice to positions on status, and is in line with UN Security Council Resolution 1244 (1999) and the International Court of Justice Opinion on the Kosovo declaration of independence.

*ANNEX II*

BENEFICIARY COUNTRIES FOR WHICH PREFERENTIAL ARRANGEMENTS UNDER THE GSP HAVE BEEN TEMPORARILY WITHDRAWN IN RESPECT OF ALL OR OF CERTAIN PRODUCTS ORIGINATING IN THOSE COUNTRIES

Column A: Alphabetical code, in accordance with the nomenclature of countries and territories for the Union external trade statistics

Column B: Name

Column C: Preferential arrangement which was withdrawn from the country

| A | B | C |
|---|---|---|
| BY | Belarus | Standard GSP ([1]) |
| KH | Cambodia | EBA ([2]) |

([1]) Full withdrawal.
([2]) Partial withdrawal.

*ANNEX III*

LIST OF PRODUCTS INCLUDED IN THE STANDARD GSP AND IN THE GSP+

Notwithstanding the rules for the interpretation of the Combined Nomenclature ('CN'), the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where 'ex' CN codes are indicated, the tariff preferences are to be determined by the CN code and the description, together.

Entry of products with a CN code marked with an asterisk (*) is subject to the conditions laid down in the relevant Union law.

The column 'Sensitive/non-sensitive' refers to the products included in the standard GSP (Article 6). Those products are listed as being either 'NS' (non-sensitive, for the purposes of Article 7(1)) or 'S' (sensitive, for the purposes of Article 7(2)).

For reasons of simplification, the products are listed in groups. Those may include products for which Common Customs Tariff duties were withdrawn or suspended.

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| S-1a | 01 | 0101 29 90 | Live horses, other than pure-bred breeding animals, other than for slaughter | S |
| | | 0101 30 00 | Live asses | S |
| | | 0101 90 00 | Live mules and hinnies | S |
| | | 0104 20 10* | Live, pure-bred breeding goats | S |
| | | 0106 14 10 | Live domestic rabbits | S |
| | | 0106 39 10 | Live pigeons | S |
| | 02 | 0205 00 | Meat of horses, asses, mules or hinnies, fresh, chilled or frozen | S |
| | | 0206 80 91 | Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products | S |
| | | 0206 90 91 | Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products | S |
| | | 0207 14 91 | Livers, frozen, of fowls of the species *Gallus domesticus* | S |
| | | 0207 27 91 | Livers, frozen, of turkeys | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 0207 45 95<br>0207 55 95<br>0207 60 91 | Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese | S |
| | | 0208 90 70 | Frogs' legs | NS |
| | | 0210 99 10 | Meat of horses, salted, in brine or dried | S |
| | | 0210 99 59 | Offal of bovine animals, salted, in brine, dried or smoked, other than thick skirt and thin skirt | S |
| | | ex 0210 99 85 | Offal of sheep or goats, salted, in brine, dried or smoked | S |
| | | ex 0210 99 85 | Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, of bovine animals or of sheep or goats | S |
| | 04 | 0403 20 41 | Yogurt, containing added chocolate, spices, coffee or coffee extract, plants, parts of plants, cereals or bakers' wares and by weight, less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch. | S |
| | | 0403 20 51 | Yogurt, flavoured or containing added fruit, nuts or cocoa | S |
| | | 0403 20 53 | | |
| | | 0403 20 59 | | |
| | | 0403 20 91 | | |
| | | 0403 20 93 | | |
| | | 0403 20 99 | | |
| | | 0403 90 71 | Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa | S |
| | | 0403 90 73 | | |
| | | 0403 90 79 | | |
| | | 0403 90 91 | | |
| | | 0403 90 93 | | |
| | | 0403 90 99 | | |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 0405 20 10 | Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 % | S |
| | | 0405 20 30 | | |
| | | 0407 19 90<br>0407 29 90<br>0407 90 90 | Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry | S |
| | | 0410 10 | Insects | S |
| | | 0410 90 00 | Other edible products of animal origin, not elsewhere specified or included | S |
| | 05 | 0511 99 39 | Natural sponges of animal origin, other than raw | S |
| S-1b | 03 | ex Chapter 3 | Fish and crustaceans, molluscs and other aquatic invertebrates, except for products under subheading 0301 19 00 | S |
| | | 0301 19 00 | Live, ornamental saltwater fish | NS |
| S-2a | 06 | ex Chapter 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage, except for products under subheading 0603 12 00 and 0604 20 40 | S |
| | | 0603 12 00 | Fresh cut carnations and flower buds of a kind suitable for bouquets or for ornamental purposes | NS |
| | | 0604 20 40 | Conifer branches, fresh | NS |
| S-2b | 07 | 0701 | Potatoes, fresh or chilled | S |
| | | 0703 10 | Onions and shallots, fresh or chilled | S |
| | | 0703 90 00 | Leeks and other alliaceous vegetables, fresh or chilled | S |
| | | 0704 | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled | S |
| | | 0705 | Lettuce (*Lactuca sativa*) and chicory (*Cichorium* spp.), fresh or chilled | S |
| | | 0706 | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | ex 0707 00 05 | Cucumbers, fresh or chilled, from 16 May to 31 October | S |
| | | 0708 | Leguminous vegetables, shelled or unshelled, fresh or chilled | S |
| | | 0709 20 00 | Asparagus, fresh or chilled | S |
| | | 0709 30 00 | Aubergines (eggplants), fresh or chilled | S |
| | | 0709 40 00 | Celery other than celeriac, fresh or chilled | S |
| | | 0709 51 00<br>0709 52 00<br>0709 53 00<br>0709 54 00<br>0709 55 00<br>0709 59 00 | Mushrooms, fresh or chilled, excluding the products under subheading 0709 56 00 | S |
| | | 0709 60 10 | Sweet peppers, fresh or chilled | S |
| | | 0709 60 99 | Fruits of the genus *Capsicum* or of the genus *Pimenta*, fresh or chilled, other than sweet peppers, other than for the manufacture of capsicin or capsicum oleoresin dyes and other than for the industrial manufacture of essential oils or resinoids | S |
| | | 0709 70 00 | Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled | S |
| | | ex 0709 91 00 | Globe artichokes, fresh or chilled, from 1 July to 31 October | S |
| | | 0709 92 10* | Olives, fresh or chilled, for uses other than the production of oil | S |
| | | 0709 93 10 | Courgettes, fresh or chilled | S |
| | | 0709 93 90<br>0709 99 90 | Other vegetables, fresh or chilled | S |
| | | 0709 99 10 | Salad vegetables, fresh or chilled, other than lettuce (*Lactuca sativa*) and chicory (*Cichorium* spp.) | S |
| | | 0709 99 20 | Chard (or white beet) and cardoons, fresh or chilled | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 0709 99 40 | Capers, fresh or chilled | S |
| | | 0709 99 50 | Fennel, fresh or chilled | S |
| | | ex 0710 | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, except for the product of subheading 0710 80 85 | S |
| | | ex 0711 | Vegetables provisionally preserved, but unsuitable in that state for immediate consumption, excluding the products under subheading 0711 20 90 | S |
| | | ex 0712 | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared, excluding olives and the products under subheading 0712 90 19 | S |
| | | 0713 | Dried leguminous vegetables, shelled, whether or not skinned or split | S |
| | | 0714 20 10* | Sweet potatoes, fresh, whole, and intended for human consumption | NS |
| | | 0714 20 90 | Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, other than fresh and whole and intended for human consumption | S |
| | | 0714 90 90 | Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith | NS |
| | 08 | 0802 11 90 | Almonds, fresh or dried, whether or not shelled, other than bitter | S |
| | | 0802 12 90 | | |
| | | 0802 21 00 | Hazelnuts or filberts (*Corylus* spp.), fresh or dried, whether or not shelled | S |
| | | 0802 22 00 | | |
| | | 0802 31 00 | Walnuts, fresh or dried, whether or not shelled | S |
| | | 0802 32 00 | | |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 0802 41 00 | Chestnuts (*Castanea* spp.), fresh or dried, whether or not shelled | S |
| | | 0802 42 00 | or peeled | |
| | | 0802 51 00 | Pistachios, fresh or dried, whether or not shelled or peeled | NS |
| | | 0802 52 00 | | |
| | | 0802 61 00 | Macadamia nuts, fresh or dried, whether or not shelled or peeled | NS |
| | | 0802 62 00 | | |
| | | 0802 90 85 | Other nuts, fresh or dried, whether or not shelled or peeled | NS |
| | | 0802 91 00<br>0802 92 00 | Pine nuts, fresh or dried, whether or not shelled or peeled | NS |
| | | 0803 10 10 | Plantains, fresh | S |
| | | 0803 10 90 | Bananas, including plantains, dried | S |
| | | 0803 90 90 | | |
| | | 0804 10 00 | Dates, fresh or dried | S |
| | | 0804 20 10 | Figs, fresh or dried | S |
| | | 0804 20 90 | | |
| | | 0804 30 00 | Pineapples, fresh or dried | S |
| | | 0804 40 00 | Avocados, fresh or dried | S |
| | | ex 0805 21 | Mandarins (including tangerines and satsumas), and clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October | S |
| | | ex 0805 22 00 | | |
| | | ex 0805 29 00 | | |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 0805 40 00 | Grapefruit, including pomelos, fresh or dried | NS |
| | | 0805 50 90 | Limes (*Citrus aurantifolia, Citrus latifolia*), fresh or dried | S |
| | | 0805 90 00 | Other citrus fruit, fresh or dried | S |
| | | ex 0806 10 10 | Table grapes, fresh, from 1 January to 20 July and from 21 November to 31 December, excluding grapes of the variety Emperor (*Vitis vinifera* cv.) from 1 to 31 December | S |
| | | 0806 10 90 | Other grapes, fresh | S |
| | | ex 0806 20 | Dried grapes, excluding products under subheading ex 0806 20 30 in immediate containers of a net capacity exceeding 2 kg | S |
| | | 0807 11 00 | Melons (including watermelons), fresh | S |
| | | 0807 19 00 | | |
| | | 0808 10 10 | Cider apples, fresh, in bulk, from 16 September to 15 December | S |
| | | 0808 30 10 | Perry pears, fresh, in bulk, from 1 August to 31 December | S |
| | | ex 0808 30 90 | Other pears, fresh, from 1 May to 30 June | S |
| | | 0808 40 00 | Quinces, fresh | S |
| | | ex 0809 10 00 | Apricots, fresh, from 1 January to 31 May and from 1 August to 31 December | S |
| | | 0809 21 00 | Sour cherries (*Prunus cerasus*), fresh | S |
| | | ex 0809 29 | Cherries, fresh, from 1 January to 20 May and from 11 August to 31 December, other than sour cherries (*Prunus cerasus*) | S |
| | | ex 0809 30 | Peaches, including nectarines, fresh, from 1 January to 10 June and from 1 October to 31 December | S |
| | | ex 0809 40 05 | Plums, fresh, from 1 January to 10 June and from 1 October to 31 December | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 0809 40 90 | Sloes, fresh | S |
| | | ex 0810 10 00 | Strawberries, fresh, from 1 January to 30 April and from 1 August to 31 December | S |
| | | 0810 20 | Raspberries, blackberries, mulberries and loganberries, fresh | S |
| | | 0810 30 | Black-, white- or redcurrants and gooseberries, fresh | S |
| | | 0810 40 30 | Fruit of the species *Vaccinium myrtillus*, fresh | S |
| | | 0810 40 50 | Fruit of the species *Vaccinium macrocarpon* and *Vaccinium corymbosum*, fresh | S |
| | | 0810 40 90 | Other fruits of the genus *Vaccinium*, fresh | S |
| | | 0810 50 00 | Kiwifruit, fresh | S |
| | | 0810 60 00 | Durians, fresh | S |
| | | 0810 70 00<br>0810 90 75 | Persimmons Other fruit, fresh | S |
| | | ex 0811 | Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter, except for products under subheadings 0811 10 and 0811 20 | S |
| | | ex 0812 | Fruit and nuts provisionally preserved, but unsuitable in that state for immediate consumption, except for products under subheading 0812 90 30 | S |
| | | 0812 90 30 | Papaws (papayas) | NS |
| | | 0813 10 00 | Apricots, dried | S |
| | | 0813 20 00 | Prunes | S |
| | | 0813 30 00 | Apples, dried | S |
| | | 0813 40 10 | Peaches, including nectarines, dried | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 0813 40 30 | Pears, dried | S |
| | | 0813 40 50 | Papaws (papayas), dried | NS |
| | | 0813 40 95 | Other fruit, dried, other than that of headings 0801 to 0806 | NS |
| | | 0813 50 12 | Mixtures of dried fruit (other than that of headings 0801 to 0806) of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, but not containing prunes | S |
| | | 0813 50 15 | Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes | S |
| | | 0813 50 19 | Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes | S |
| | | 0813 50 31 | Mixtures exclusively of tropical nuts of headings 0801 and 0802 | S |
| | | 0813 50 39 | Mixtures exclusively of nuts of headings 0801 and 0802, other than of tropical nuts | S |
| | | 0813 50 91 | Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs | S |
| | | 0813 50 99 | Other mixtures of nuts and dried fruits of Chapter 8 | S |
| | | 0814 00 00 | Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions | NS |
| S-2c | 09 | ex Chapter 9 | Coffee, tea, maté and spices, except the products under subheadings 0901 12 00, 0901 21 00, 0901 22 00, 0901 90 90 and 0904 21 10, headings 0905 and 0907, and subheadings 0910 91 90, 0910 99 33, 0910 99 39, 0910 99 50 and 0910 99 99 | NS |
| | | 0901 12 00 | Coffee, not roasted, decaffeinated | S |
| | | 0901 21 00 | Coffee, roasted, not decaffeinated | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 0901 22 00 | Coffee, roasted, decaffeinated | S |
| | | 0901 90 90 | Coffee substitutes containing coffee in any proportion | S |
| | | 0904 21 10 | Sweet peppers, dried, neither crushed nor ground | S |
| | | 0905 | Vanilla | S |
| | | 0907 | Cloves (whole fruit, cloves and stems) | S |
| | | 0910 91 90 | Mixtures of two or more products under different headings of headings 0904 to 0910, crushed or ground | S |
| | | 0910 99 33 | Thyme other than wild thyme (*Thymus serpyllum* L.); bay leaves | S |
| | | 0910 99 39 | | |
| | | 0910 99 50 | | |
| | | 0910 99 99 | Other spices, crushed or ground, other than mixtures of two or more products under different headings of headings 0904 to 0910 | S |
| S-2d | 10 | 1008 50 00 | Quinoa (*Chenopodium quinoa*) | S |
| | 11 | Ex 1104 29 17 | Hulled cereal grains excluding barley, oats, maize, rice and wheat | S |
| | | 1105 | Flour, meal, powder, flakes, granules and pellets of potatoes | S |
| | | 1106 10 00 | Flour, meal and powder of the dried leguminous vegetables of heading 0713 | S |
| | | 1106 30 | Flour, meal and powder of products from Chapter 8 | S |
| | | 1108 20 00 | Inulin | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | 12 | ex Chapter 12 | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit, except for products under subheadings 1209 21 00, 1209 23 80, 1209 29 50, 1209 29 80, 1209 30 00, 1209 91 80 and 1209 99 91; industrial or medicinal plants, except for products under subheading 1211 90 30, and excluding products under heading 1210 and subheadings 1212 91 and 1212 93 00 | S |
| | | 1209 21 00 | Lucerne (alfalfa) seed, of a kind used for sowing | NS |
| | | 1209 23 80 | Other fescue seed, of a kind used for sowing | NS |
| | | 1209 29 50 | Lupine seed, of a kind used for sowing | NS |
| | | 1209 29 80 | Seeds of other forage plants, of a kind used for sowing | NS |
| | | 1209 30 00 | Seeds of herbaceous plants cultivated principally for their flowers, of a kind used for sowing | NS |
| | | 1209 91 80 | Other vegetable seeds, of a kind used for sowing | NS |
| | | 1209 99 91 | Seeds of plants cultivated principally for their flowers, of a kind used for sowing, other than those of subheading 1209 30 00 | NS |
| | | 1211 90 30 | Tonquin beans, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered | NS |
| | 13 | ex Chapter 13 | Lac; gums, resins and other vegetable saps and extracts, except for products under subheading 1302 12 00 | S |
| | | 1302 12 00 | Vegetable saps and extracts, of liquorice | NS |
| S-3 | 15 | 1501 90 00 | Poultry fat, other than that of headings 0209 or 1503 | S |
| | | 1502 10 90<br>1502 90 90 | Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 1503 00 19 | Lard stearin and oleostearin, other than for industrial uses | S |
| | | 1503 00 90 | Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption | S |
| | | 1504 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified | S |
| | | 1505 00 10 | Wool grease, crude | S |
| | | 1507 | Soya-bean oil and its fractions, whether or not refined, but not chemically modified | S |
| | | 1508 | Groundnut oil and its fractions, whether or not refined, but not chemically modified | S |
| | | 1511 10 90 | Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption but not chemically modified | S |
| | | 1511 90 | Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil | S |
| | | 1512 | Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified | S |
| | | 1513 | Coconut (copra), palm-kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified | S |
| | | 1514 | Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified | S |
| | | 1515 | Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | ex 1516 | Animal, vegetable or microbial fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, except for products under subheading 1516 20 10 | S |
| | | 1516 20 10 | Hydrogenated castor oil, so called 'opal-wax' | NS |
| | | 1517 | Margarine; edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516 | S |
| | | 1518 00 | Animal, vegetable or microbial fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included | S |
| | | 1521 90 99 | Beeswax and other insect waxes, whether or not refined or coloured, other than raw | S |
| | | 1522 00 10 | Degras | S |
| | | 1522 00 91 | Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive oil | S |
| S-4a | 16 | 1601 00 10 | Sausages and similar products, of liver, and food preparations based on liver | S |
| | | 1602 20 10 | Goose or duck liver, prepared or preserved | S |
| | | 1602 41 90 | Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine | S |
| | | 1602 42 90 | Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 1602 49 90 | Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine | S |
| | | 1602 90 31 | Other prepared or preserved meat or meat offal, of game or rabbit | S |
| | | 1602 90 69 | Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine | S |
| | | 1602 90 91 | | |
| | | 1602 90 95 | | |
| | | 1602 90 99 | | |
| | | 1603 00 10 | Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content not exceeding 1 kg | S |
| | | 1604 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs | S |
| | | 1605 | Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved | S |
| S-4b | 17 | 1702 50 00 | Chemically pure fructose | S |
| | | 1702 90 10 | Chemically pure maltose | S |
| | | 1704 | Sugar confectionery (including white chocolate), not containing cocoa | S |
| | 18 | Chapter 18 | Cocoa and cocoa preparations | S |
| | 19 | ex Chapter 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products, except for products under subheadings 1901 20 00 and 1901 90 91 | S |
| | | 1901 20 00 | Mixes and doughs for the preparation of bakers' wares of heading 1905 | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 1901 90 91 | Other, containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404 | NS |
| | 20 | ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants, except for products under subheadings 2008 20 19, 2008 20 39, and excluding products under heading 2002 and subheadings 2005 80 00, 2008 40 19, 2008 40 31, 2008 40 51 to 2008 40 90, 2008 70 19, 2008 70 51, 2008 70 61 to 2008 70 98 | S |
| | | 2008 20 19 | Pineapples, otherwise prepared or preserved, containing added spirit, not elsewhere specified or included | NS |
| | | 2008 20 39 | | |
| | 21 | ex Chapter 21 | Miscellaneous edible preparations, except for products under subheadings 2101 20 and 2102 20 19, and excluding products under subheadings 2106 10, 2106 90 30, 2106 90 51, 2106 90 55 and 2106 90 59 | S |
| | | 2101 20 | Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté | NS |
| | | 2102 20 19 | Other inactive yeasts | NS |
| | 22 | ex Chapter 22 | Beverages, spirits and vinegar, excluding products under heading 2207, subheadings 2204 10 11 to 2204 30 10 and subheading 2208 40 | S |
| | 23 | 2302 50 00 | Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of leguminous plants | S |
| | | 2307 00 19 | Other wine lees | S |
| | | 2308 00 19 | Other grape marc | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 2308 00 90 | Other vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included | NS |
| | | 2309 10 90 | Other dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltodextrine or maltodextrine syrup of subheadings 1702 30 50 to 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products | S |
| | | 2309 90 10 | Fish or marine mammal solubles, of a kind used in animal feeding | NS |
| | | 2309 90 91 | Beetpulp with added molasses, of a kind used in animal feeding | S |
| | | 2309 90 96 | Other preparations of a kind used in animal feeding, whether or not containing by weight 49 % or more of choline chloride on an organic or inorganic base | S |
| S-4c | 24 | ex Chapter 24 | Tobacco and manufactured tobacco substitutes, except for products under subheading 2401 10 60 | S |
| | | 2401 10 60 | Sun-cured Oriental type tobacco, not stemmed/ stripped | NS |
| S-5 | 25 | 2519 90 10 | Magnesium oxide, other than calcined natural magnesium carbonate | NS |
| | | 2522 | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825 | NS |
| | | 2523 | Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers | NS |
| | 27 | Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | NS |
| S-6a | 28 | 2801 | Fluorine, chlorine, bromine and iodine | NS |
| | | 2802 00 00 | Sulphur, sublimed or precipitated; colloidal sulphur | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | ex 2804 | Hydrogen, rare gases and other non-metals, excluding products under subheading 2804 69 00 | NS |
| | | 2805 19 | Alkali or alkaline-earth metals other than sodium and calcium | NS |
| | | 2805 30 | Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed | NS |
| | | 2806 | Hydrogen chloride (hydrochloric acid); chlorosulphuric acid | NS |
| | | 2807 00 | Sulphuric acid; oleum | NS |
| | | 2808 00 00 | Nitric acid; sulphonitric acids | NS |
| | | 2809 | Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined | NS |
| | | 2810 00 90 | Oxides of boron, other than diboron trioxide; boric acids | NS |
| | | 2811 | Other inorganic acids and other inorganic oxygen compounds of non-metals | NS |
| | | 2812 | Halides and halide oxides of non-metals | NS |
| | | 2813 | Sulphides of non-metals; commercial phosporus trisulphide | NS |
| | | 2814 | Ammonia, anhydrous or in aqueous solution | S |
| | | 2815 | Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxide of sodium or potassium | S |
| | | 2816 | Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium | NS |
| | | 2817 00 00 | Zinc oxide; zinc peroxide | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 2818 10 | Artificial corundum, whether or not chemically defined | S |
| | | 2818 20 00 | Aluminium oxide, other than artificial corundum | NS |
| | | 2819 | Chromium oxides and hydroxides | S |
| | | 2820 | Manganese oxides | S |
| | | 2821 | Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as $Fe_2O_3$ | NS |
| | | 2822 00 00 | Cobalt oxides and hydroxides; commercial cobalt oxides | NS |
| | | 2823 00 00 | Titanium oxides | S |
| | | 2824 | Lead oxides; red lead and orange lead | NS |
| | | ex 2825 | Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides, except for products under subheadings 2825 10 00 and 2825 80 00 | NS |
| | | 2825 10 00 | Hydrazine and hydroxylamine and their inorganic salts | S |
| | | 2825 80 00 | Antimony oxides | S |
| | | 2826 | Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts | NS |
| | | ex 2827 | Chlorides, chloride oxides and chloride hydroxides, except for products under subheadings 2827 10 00 and 2827 32 00; bromides and bromide oxides; iodides and iodide oxides | NS |
| | | 2827 10 00 | Ammonium chloride | S |
| | | 2827 32 00 | Chlorides of aluminium | S |
| | | 2828 | Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 2829 | Chlorates and perchlorates; bromates and perbromates; iodates and periodates | NS |
| | | ex 2830 | Sulphides, except for products under subheading 2830 10 00; polysulphides, whether or not chemically defined | NS |
| | | 2830 10 00 | Sodium sulphides | S |
| | | 2831 | Dithionites and sulphoxylates | NS |
| | | 2832 | Sulphites; thiosulphates | NS |
| | | 2833 | Sulphates; alums; peroxosulphates (persulphates) | NS |
| | | 2834 10 00 | Nitrites | S |
| | | 2834 21 00 | Nitrates of potassium | NS |
| | | 2834 29 | Other nitrates than nitrates of potassium | NS |
| | | 2835 | Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined | S |
| | | ex 2836 | Carbonates, except for products under subheadings 2836 20 00, 2836 40 00 and 2836 60 00; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate | NS |
| | | 2836 20 00 | Disodium carbonate | S |
| | | 2836 40 00 | Potassium carbonates | S |
| | | 2836 60 00 | Barium carbonate | S |
| | | 2837 | Cyanides, cyanide oxides and complex cyanides | NS |
| | | 2839 | Silicates; commercial alkali metal silicates | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 2840 | Borates; peroxoborates (perborates) | NS |
| | | ex 2841 | Salts of oxometallic or peroxometallic acids, except for the product of subheading 2841 61 00 | NS |
| | | 2841 61 00 | Potassium permanganate | S |
| | | 2842 | Other salts of inorganic acids or peroxoacids (including aluminosilicates, whether or not chemically defined), other than azides | NS |
| | | 2843 | Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals | NS |
| | | ex 2844 30 11 | Cermets containing uranium depleted in U-235 or compounds of this product, other than unwrought | NS |
| | | ex 2844 30 51 | Cermets containing thorium or compounds of thorium, other than unwrought | NS |
| | | 2845 20 00<br>2845 30 00<br>2845 40 00<br>2845 90 90 | Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than heavy water (deuterium oxide) (Euratom) and other than deuterium and compounds thereof, hydrogen and compounds thereof, enriched in deuterium, mixtures and solutions containing these products (Euratom) | NS |
| | | 2846 | Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals | NS |
| | | 2847 00 00 | Hydrogen peroxide, whether or not solidified with urea | NS |
| | | ex 2849 | Carbides, whether or not chemically defined, except for products under subheadings 2849 20 00 and 2849 90 30 | NS |
| | | 2849 20 00 | Silicon carbide, whether or not chemically defined | S |
| | | 2849 90 30 | Carbides of tungsten, whether or not chemically defined | S |
| | | ex 2850 00 | Hydrides, nitrides, azides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849 | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | ex 2850 00 60 | Silicides, whether or not chemically defined | S |
| | | 2852 | Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams | NS |
| | | 2853 | Phosphides, whether or not chemically defined, excluding ferrophosphorus; other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals | NS |
| | 29 | 2903 | Halogenated derivatives of hydrocarbons | S |
| | | ex 2904 | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated, except for products under subheading 2904 20 00 | NS |
| | | 2904 20 00 | Derivatives containing only nitro or only nitroso groups | S |
| | | ex 2905 | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for the product of subheading 2905 45 00, and excluding products under subheadings 2905 43 00 and 2905 44 | S |
| | | 2905 45 00 | Glycerol | NS |
| | | 2906 | Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |
| | | ex 2907 | Phenols, except for products under subheadings 2907 15 90 and ex 2907 22 00; phenol-alcohols | NS |
| | | 2907 15 90 | Naphthols and their salts, other than 1-naphthol | S |
| | | ex 2907 22 00 | Hydroquinone (quinol) | S |
| | | 2908 | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols | NS |
| | | 2909 | Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 2910 | Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |
| | | 2911 00 00 | Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |
| | | ex 2912 | Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde, except for the product of subheading 2912 41 00 | NS |
| | | 2912 41 00 | Vanillin (4-hydroxy-3-methoxybenzaldehyde) | S |
| | | 2913 00 00 | Halogenated, sulphonated, nitrated or nitrosated derivatives of products under heading 2912 | NS |
| | | ex 2914 | Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings 2914 11 00, ex 2914 29 and 2914 22 00 | NS |
| | | 2914 11 00 | Acetone | S |
| | | 2914 22 00 | Cyclohexanone and methylcyclohexanones | S |
| | | ex 2914 29 00 | Camphor | S |
| | | 2915 | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives | S |
| | | ex 2916 | Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings ex 2916 11 00, 2916 12 and 2916 14 | NS |
| | | ex 2916 11 00 | Acrylic acid | S |
| | | 2916 12 00 | Esters of acrylic acid | S |
| | | 2916 14 00 | Esters of methacrylic acid | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | ex 2917 | Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings 2917 11 00, ex 2917 12 00, 2917 14 00, 2917 32 00, 2917 35 00 and 2917 36 00 | NS |
| | | 2917 11 00 | Oxalic acid, its salts and esters | S |
| | | ex 2917 12 00 | Adipic acid and its salts | S |
| | | 2917 14 00 | Maleic anhydride | S |
| | | 2917 32 00 | Dioctyl orthophthalates | S |
| | | 2917 35 00 | Phthalic anhydride | S |
| | | 2917 36 00 | Terephthalic acid and its salts | S |
| | | ex 2918 | Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives, except for products under subheadings 2918 14 00, 2918 15 00, 2918 21 00, 2918 22 00 and ex 2918 29 00 | NS |
| | | 2918 14 00 | Citric acid | S |
| | | 2918 15 00 | Salts and esters of citric acid | S |
| | | 2918 21 00 | Salicylic acid and its salts | S |
| | | 2918 22 00 | *o*-Acetylsalicylic acid, its salts and esters | S |
| | | ex 2918 29 00 | Sulphosalicylic acids, hydroxynaphthoic acids; their salts and esters | S |
| | | 2919 | Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |
| | | 2920 | Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | ex 2921 | Amine-function compounds | S |
| | | 2921 42 00 | Aniline derivatives and their salts | NS |
| | | ex 2922 | Oxygen-function amino-compounds | S |
| | | 2922 41 00 | Lysine and its esters; salts thereof | NS |
| | | 2923 | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined | NS |
| | | ex 2924 | Carboxyamide-function compounds and amide-function compounds of carbonic acid, except for products under subheading 2924 23 00 | S |
| | | 2924 23 00 | 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts | NS |
| | | 2925 | Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds | NS |
| | | ex 2926 | Nitrile-function compounds, except for the product of subheading 2926 10 00 | NS |
| | | 2926 10 00 | Acrylonitrile | S |
| | | 2927 00 00 | Diazo-, azo- or azoxy-compounds | NS |
| | | 2928 00 90 | Other organic derivatives of hydrazine or of hydroxylamine | NS |
| | | 2929 10 00 | Isocyanates | S |
| | | 2929 90 | Other compounds with other nitrogen function | NS |
| | | 2930 10 00 | 2-(N,N-Dimethylamino) ethanethiol | S |
| | | 2930 20 00 | Thiocarbamates and dithiocarbamates | NS |
| | | 2930 30 00 | Thiuram mono-, di- or tetrasulphides | NS |
| | | 2930 40 90 | Methionine other than methionine (INN) | S |
| | | 2930 60 00 | 2-(N,N-Diethylamino) ethanethiol | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 2930 70 00 | Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN)) | S |
| | | 2930 80 00 | Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO) | S |
| | | 2930 90 13 | Cysteine and cystine | S |
| | | 2930 90 16 | Derivatives of cysteine or cystine | NS |
| | | 2930 90 80 | Phorate (ISO) | S |
| | | ex 2930 90 95 | Other organo-sulphur compounds, dithiocarbonates (xanthates) | NS |
| | | ex 2930 90 95 | Other organo-sulphur compounds, other than dithiocarbonates (xanthates) | S |
| | | 2931 | Other organo-inorganic compounds | NS |
| | | ex 2932 | Heterocyclic compounds with oxygen hetero-atom(s) only, except for products under subheadings 2932 12 00, 2932 13 00 and ex 2932 20 90 | NS |
| | | 2932 12 00 | 2-Furaldehyde (furfuraldehyde) | S |
| | | 2932 13 00 | Furfuryl alcohol and tetrahydrofurfuryl alcohol | S |
| | | ex 2932 20 90 | Coumarin, methylcoumarins and ethylcoumarins | S |
| | | ex 2933 | Heterocyclic compounds with nitrogen hetero-atom(s) only, except for the product of subheading 2933 61 00 | NS |
| | | 2933 61 00 | Melamine | S |
| | | 2934 | Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | NS |
| | | 2935 00 | Sulphonamides | S |
| | | 2938 | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives | NS |
| | | ex 2940 00 00 | Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, and except for rhamnose, raffinose and mannose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products under headings 2937, 2938 or 2939 | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | ex 2940 00 00 | Rhamnose, raffinose and mannose | NS |
| | | 2941 20 30 | Dihydrostreptomycin, its salts, esters and hydrates | NS |
| | | 2942 00 00 | Other organic compounds | NS |
| S-6b | 31 | 3102 21 | Ammonium sulphate | NS |
| | | 3102 40 | Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances | NS |
| | | 3102 50 | Sodium nitrate | NS |
| | | 3102 60 | Double salts and mixtures of calcium nitrate and ammonium nitrate | NS |
| | | 3103 11 00<br>3103 19 00 | Superphosphates | S |
| | | 3105 | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of Chapter 31 in tablets or similar forms or in packages of a gross weight not exceeding 10 kg | S |
| | 32 | ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for products under headings 3204 and 3206, and excluding products under subheadings 3201 90 20, ex 3201 90 90 (tanning extracts of eucalyptus), ex 3201 90 90 (tanning extracts derived from gambier and myrobalan fruits) and ex 3201 90 90 (other tanning extracts of vegetable origin) | NS |
| | | ex 3204 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to Chapter 32 based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined | S |
| | | 3204 11 00 | Synthetic organic disperse dyes; preparations based on synthetic organic disperse dyes | NS |
| | | 3204 13 00 | Basic synthetic organic dyes; preparations based on basic synthetic organic dyes | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 3204 14 00 | Direct synthetic organic dyes; preparations based on direct synthetic organic dyes | NS |
| | | 3204 15 | Synthetic organic vat dyes, incl. those usable in that state as pigments; preparations based on synthetic organic vat dyes | NS |
| | | 3206 | Other colouring matter; preparations as specified in note 3 to Chapter 32, other than those of headings 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined | S |
| | 33 | Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations | NS |
| | 34 | Chapter 34 | Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster | NS |
| | 35 | 3501 | Casein, caseinates and other casein derivatives; casein glues | S |
| | | 3502 90 90 | Albuminates and other albumin derivatives | NS |
| | | 3503 00 | Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501 | NS |
| | | 3504 00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed | NS |
| | | 3505 10 50 | Starches, esterified or etherified | NS |
| | | 3506 | Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | NS |
| | | 3507 | Enzymes; prepared enzymes not elsewhere specified or included | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | 36 | Chapter 36 | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations | NS |
| | 37 | Chapter 37 | Photographic or cinematographic goods | NS |
| | 38 | ex Chapter 38 | Miscellaneous chemical products, except for products under headings 3802 and 3817 00, subheadings 3823 12 00 and 3823 70 00, and heading 3825, and excluding the products under subheadings 3809 10 and 3824 60 | NS |
| | | 3802 | Activated carbon; activated natural mineral products; animal black, including spent animal black | S |
| | | 3817 00 | Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of headings 2707 or 2902 | S |
| | | 3823 12 00 | Oleic acid | S |
| | | 3823 70 00 | Industrial fatty alcohols | S |
| | | 3825 | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to Chapter 38 | S |
| S-7a | 39 | ex Chapter 39 | Plastics and articles thereof, except for products under headings 3901, 3902, 3903 and 3904, subheadings 3906 10 00, 3907 10 00, 3907 61, 3907 69 and 3907 99, headings 3908 and 3920, and subheadings ex 3921 90 10 and 3923 21 00 | NS |
| | | 3901 | Polymers of ethylene, in primary forms | S |
| | | 3902 | Polymers of propylene or of other olefins, in primary forms | S |
| | | 3903 | Polymers of styrene, in primary forms | S |
| | | 3904 | Polymers of vinyl chloride or of other halogenated olefins, in primary forms | S |
| | | 3906 10 00 | Poly(methyl methacrylate) | S |
| | | 3907 10 00 | Polyacetals | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 3907 61 00 | Poly(ethylene terephthalate) having a viscosity number of 78 ml/g or higher | S |
| | | 3907 69 00 | Poly(ethylene terephthalate), other than having a viscosity number of 78 ml/g or higher | S |
| | | 3907 99 | Other polyesters, other than unsaturated | S |
| | | 3908 | Polyamides in primary forms | S |
| | | 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | S |
| | | ex 3921 90 10 | Other plates, sheets, film, foil and strip, of polyesters, other than cellular products and other than corrugated sheets and plates | S |
| | | 3923 21 00 | Sacks and bags (including cones), of polymers of ethylene | S |
| S-7b | 40 | ex Chapter 40 | Rubber and articles thereof, except for products under heading 4010 | NS |
| | | 4010 | Conveyor or transmission belts or belting, of vulcanised rubber | S |
| S-8a | 41 | ex 4104 | Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared, excluding the products under subheadings 4104 41 19 and 4104 49 19 | S |
| | | ex 4106 31 00 | Tanned or crust hides and skins of swine, without wool or hair on, in the wet state (including wet-blue), split but not further prepared | NS |
| | | 4106 32 00 | Tanned or crust hides and skins of swine, without wool or hair on, in the dry state (crust), whether or not split, but not further prepared | NS |
| | | 4107 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114 | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 4112 00 00 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114 | S |
| | | ex 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114, except for products under subheading 4113 10 00 | NS |
| | | 4113 10 00 | Of goats or kids | S |
| | | 4114 | Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather | S |
| | | 4115 10 00 | Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls | S |
| S-8b | 42 | ex Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut); except for products under headings 4202 and 4203 | NS |
| | | 4202 | Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper | S |
| | | 4203 | Articles of apparel and clothing accessories, of leather or of composition leather | S |
| | 43 | Chapter 43 | Furskins and artificial fur; manufactures thereof | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| S-9a | 44 | ex Chapter 44 | Wood and articles of wood, except for products under headings 4410, 4411, 4412, subheadings 4418 10, 4418 20 10, 4418 74 00, 4420 10 11, 4420 90 10 and 4420 90 91; wood charcoal | NS |
| | | 4410 | Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances | S |
| | | 4411 | Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances | S |
| | | 4412 | Plywood, veneered panels and similar laminated wood | S |
| | | 4418 11 00 | Windows, French windows and their frames, of tropical wood | S |
| | | 4418 19 | Windows, French windows and their frames of other wood | S |
| | | 4418 21 10 | Doors and their frames and thresholds, of tropical wood as specified in additional note 2 to Chapter 44 | S |
| | | 4418 74 00 | Other assembled flooring panels for mosaic floors, of wood | S |
| | | 4420 10 11 | Statuettes and other ornaments, of tropical wood as specified in additional note 2 to Chapter 44; | S |
| | | 4420 90 10 | Wood marquetry and inlaid wood; | |
| | | 4420 90 91 | Other caskets and cases for jewellery or cutlery, and similar articles, and wooden articles of furniture not falling in Chapter 94, of tropical wood as specified in additional note 2 to Chapter 44 | |
| S-9b | 45 | ex Chapter 45 | Cork and articles of cork, except for products under heading 4503 | NS |
| | | 4503 | Articles of natural cork | S |
| | 46 | Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| S-11a | 50 | Chapter 50 | Silk | S |
| | 51 | ex Chapter 51 | Wool, fine or coarse animal hair, excluding the products under heading 5105; horsehair yarn and woven fabric | S |
| | 52 | Chapter 52 | Cotton | S |
| | 53 | Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn | S |
| | 54 | Chapter 54 | Man-made filaments; strip and the like of man-made textile materials | S |
| | 55 | Chapter 55 | Man-made staple fibres | S |
| | 56 | Chapter 56 | Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof | S |
| | 57 | Chapter 57 | Carpets and other textile floor coverings | S |
| | 58 | Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery | S |
| | 59 | Chapter 59 | Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use | S |
| | 60 | Chapter 60 | Knitted or crocheted fabrics | S |
| S-11b | 61 | Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | S |
| | 62 | Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted | S |
| | 63 | Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags | S |
| S-12a | 64 | Chapter 64 | Footwear, gaiters and the like; parts of such articles | S |
| S-12b | 65 | Chapter 65 | Headgear and parts thereof | NS |
| | 66 | Chapter 66 | Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof | S |
| | 67 | Chapter 67 | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| S-13 | 68 | Chapter 68 | Articles of stone, plaster, cement, asbestos, mica or similar materials | NS |
| | 69 | Chapter 69 | Ceramic products | S |
| | 70 | Chapter 70 | Glass and glassware | S |
| S-14 | 71 | ex Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; coin; except for products under heading 7117 | NS |
| | | 7117 | Imitation jewellery | S |
| S-15a | 72 | 7202 | Ferro-alloys | S |
| | 73 | Chapter 73 | Articles of iron or steel | NS |
| S-15b | 74 | Chapter 74 | Copper and articles thereof | S |
| | 75 | 7505 12 00 | Bars, rods and profiles, of nickel alloys | NS |
| | | 7505 22 00 | Wire, of nickel alloys | NS |
| | | 7506 20 00 | Plates, sheets, strip and foil, of nickel alloys | NS |
| | | 7507 20 00 | Nickel tube or pipe fittings | NS |
| | 76 | ex Chapter 76 | Aluminium and articles thereof, excluding products of heading 7601 | S |
| | 78 | ex Chapter 78 | Lead and articles thereof, excluding products of heading 7801 | S |
| | | 7801 99 | Unwrought lead other than refined and other than containing by weight antimony as the principal other element | NS |
| | 79 | ex Chapter 79 | Zinc and articles thereof, excluding products of headings 7901 and 7903 | S |
| | 81 | ex Chapter 81 | Other base metals; cermets; articles thereof, excluding products of subheadings 8101 10 00, 8102 10 00, 8102 94 00, 8109 21 00, 8109 29 00, 8110 10 00, 8112 21 90, 8112 51 00, 8112 59 00, 8112 92 and 8113 00 20, except for products under subheadings 8101 94 00, 8104 11 00, 8104 19 00, 8112 69 10, 8108 20 00 and 8108 30 00 | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 8101 94 00 | Unwrought tungsten, including bars and rods obtained simply by sintering | NS |
| | | 8104 11 00 | Unwrought magnesium, containing at least 99,8 % by weight of magnesium | NS |
| | | 8104 19 00 | Unwrought magnesium other than of subheading 8104 11 00 | NS |
| | | 8112 69 10 | Unwrought cadmium; powders | NS |
| | | 8108 20 00 | Unwrought titanium; powders | NS |
| | | 8108 30 00 | Titanium waste and scrap | NS |
| | 82 | Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal | S |
| | 83 | Chapter 83 | Miscellaneous articles of base metal | S |
| S-16 | 84 | ex Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances, and parts thereof, except for products of subheadings 8401 10 00 and 8407 21 10 | NS |
| | | 8401 10 00 | Nuclear reactors (Euratom) | S |
| | | 8407 21 10 | Marine propulsion engines, outboard motors, of a cylinder capacity not exceeding 325 $cm^3$ | S |
| | 85 | ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles, except for products under subheadings 8516 50 00, 8519 20, 8519 30 00, headings 8521, 8525 and 8527, subheadings 8528 49 00, 8528 59 and 8528 69 to 8528 72, heading 8529 and subheadings 8540 11 00 and 8540 12 00 | NS |
| | | 8516 50 00 | Microwave ovens | S |
| | | 8519 20 | Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment; turntables (record-decks) | S |
| | | 8519 30 00 | | |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | ex 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner, except products of subheading 8521 90 00 | S |
| | | 8521 90 00 | Video recording or reproducing apparatus (excluding magnetic tape-type); video recording or reproducing apparatus, whether or not incorporating a video tuner (excluding magnetic tape-type) | NS |
| | | 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound-recording or -reproducing apparatus; television cameras; digital cameras and video camera recorders | S |
| | | 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound-recording or -reproducing apparatus or a clock | S |
| | | 8528 59 | Other monitors and other projectors, not incorporating television-reception apparatus, other than cathode-ray tube monitors and monitors and projectors of a kind capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471; other reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound- or video-recording or -reproducing apparatus, not designed to incorporate a video display or screen, colour, other than monochrome | S |
| | | 8528 69 to 8528 72 | | |
| | | 8529 | Parts suitable for use solely or principally with the apparatus of headings 8524 to 8528 | S |
| | | 8540 11 | Cathode ray television picture tubes, including video monitor cathode ray tubes, colour, or monochrome | S |
| | | 8540 12 00 | | |
| S-17a | 86 | Chapter 86 | Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic-signalling equipment of all kinds | NS |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| S-17b | 87 | ex Chapter 87 | Vehicles other than railway or tramway rolling stock, and parts and accessories thereof, except for products under headings 8702, 8703, 8704, 8705, 8706 00, 8707, 8708, 8709, 8711, 8712 00 and 8714 | NS |
| | | 8702 | Motor vehicles for the transport of ten or more persons, including the driver | S |
| | | 8703 | Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars | S |
| | | 8704 | Motor vehicles for the transport of goods | S |
| | | 8705 | Special-purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units) | S |
| | | 8706 00 | Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705 | S |
| | | 8707 | Bodies (including cabs), for the motor vehicles of headings 8701 to 8705 | S |
| | | 8708 | Parts and accessories of the motor vehicles of headings 8701 to 8705 | S |
| | | 8709 | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short-distance transport of goods; tractors of the type used on railway-station platforms; parts of the foregoing vehicles | S |
| | | 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars | S |
| | | 8712 00 | Bicycles and other cycles (including delivery tricycles), not motorised | S |
| | | 8714 | Parts and accessories of vehicles of headings 8711 to 8713 | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | 88 | Chapter 88 | Aircraft, spacecraft, and parts thereof | NS |
| | 89 | Chapter 89 | Ships, boats and floating structures | NS |
| S-18 | 90 | Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | S |
| | 91 | Chapter 91 | Clocks and watches and parts thereof | S |
| | 92 | Chapter 92 | Musical instruments; parts and accessories of such articles | NS |
| S-20 | 94 | ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; prefabricated buildings, except for products under heading 9405 | NS |
| | | 9405 | Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | S |
| | 95 | ex Chapter 95 | Toys, games and sports requisites; parts and accessories thereof; except for products under subheadings 9503 00 35 to 9503 00 99 | NS |
| | | 9503 00 35 to 9503 00 39 | Other construction sets and constructional toys; | S |
| | | 9503 00 41 to 9503 00 49 | Toys representing animals or non-human creatures | S |
| | | 9503 00 55 | Toy musical instruments and apparatus; | S |
| | | 9503 00 61 to 9503 00 69 | Puzzles | S |
| | | 9503 00 70 | Other toys, put up in sets or outfits | S |
| | | 9503 00 75 to 9503 00 79 | Other toys and models, incorporating a motor | S |
| | | 9503 00 81 | Toy weapons | S |
| | | 9503 00 85 | Die-cast miniature models of metal | S |

| GSP Section | Chapter | CN code | Description | Sensitive / non-sensitive |
|---|---|---|---|---|
| | | 9503 00 87 | Portable interactive electronic education devices primarily designed for children | S |
| | | 9503 00 95 to 9503 00 99 | Other toys | S |
| | 96 | Chapter 96 | Miscellaneous manufactured articles | NS |

*ANNEX IV*

MODALITIES FOR THE APPLICATION OF ARTICLES 8 AND 33

1. Article 8 or Article 33 shall apply when the percentage share referred to in paragraph 1 of the respective Article exceeds 47 %.
2. Article 8 shall apply for each of the GSP sections S-2a, S-3 and S-5 of Annex III, when the percentage share referred to in Article 8(1) exceeds 17,5 %.
3. Article 8 or Article 33 shall apply for each of the GSP sections S-11a and S-11b of Annex III, when the percentage share referred to in paragraph 1 of the respective Article exceeds 37 %.

*ANNEX V*

MODALITIES FOR THE APPLICATION OF CHAPTER III

1. For the purposes of Chapter III, a vulnerable country means a country for which, in terms of value, the seven largest GSP sections of its imports into the Union of products listed in Annex III represent more than the threshold of 75 % in value of its total imports of products listed in that Annex, as an average during the last three consecutive years.
2. For the purposes of Article 9(1), point (a), the data to be used in application of point 1 of this Annex are those available on 1 September of the year preceding the year of the request referred to in Article 10(1).
3. For the purposes of Article 11, the data to be used in application of point 1 of this Annex are those available on 1 September of the year preceding the year when the delegated act referred to in Article 11(2) is adopted.

*ANNEX VI*

RELEVANT CONVENTIONS

A. UN human rights conventions

1. Convention on the Prevention and Punishment of the Crime of Genocide (1948)

2. International Convention on the Elimination of All Forms of Racial Discrimination (1965)

3. International Covenant on Civil and Political Rights (1966)

4. International Covenant on Economic, Social and Cultural Rights (1966)

5. Convention on the Elimination of All Forms of Discrimination against Women (1979)

6. Convention against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (1984)

7. Convention on the Rights of the Child (1989)

8. Optional Protocol to the Convention on the Rights of the Child on the involvement of children in armed conflict (2000)

9. Convention on the Rights of Persons with Disabilities (2006)

B. ILO labour rights conventions

10. Convention concerning Forced or Compulsory Labour, No 29 (1930)

11. Convention concerning Freedom of Association and Protection of the Right to Organise, No 87 (1948)

12. Convention concerning Labour Inspection in Industry and Commerce, No 81 (1947)

13. Convention concerning the Application of the Principles of the Right to Organise and to Bargain Collectively, No 98 (1949)

14. Convention concerning Equal Remuneration for Men and Women Workers for Work of Equal Value, No 100 (1951)

15. Convention concerning the Abolition of Forced Labour, No 105 (1957)

16. Convention concerning Discrimination in Respect of Employment and Occupation, No 111 (1958)

17. Convention concerning Minimum Age for Admission to Employment, No 138 (1973)

18. Convention concerning Tripartite Consultations to Promote the Implementation of International Labour Standards, No 144 (1976)

19. Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, No 182 (1999)

C. Climate and environmental protection agreements and conventions

20. Convention on international trade in endangered species of wild fauna and flora (1973)

21. Montreal Protocol on Substances that Deplete the Ozone Layer (1987)

22. Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (1989)
23. Convention on Biological Diversity (1992)
24. The United Nations Framework Convention on Climate Change (1992)
25. Cartagena Protocol on Biosafety to the Convention on Biological Diversity (2000)
26. Stockholm Convention on Persistent Organic Pollutants (2001)
27. Paris Agreement (2015)

D. Good governance conventions

28. Single Convention on Narcotic Drugs (1961)
29. Convention on psychotropic substances (1971)
30. United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988)
31. United Nations Convention against Corruption (2004)
32. United Nations Convention against Transnational Organized Crime (2000)

*ANNEX VII*

LIST OF PRODUCTS INCLUDED ONLY IN THE GSP+

Notwithstanding the rules for the interpretation of the Combined Nomenclature, the description of the products is to be considered as indicative, the tariff preferences being determined by the CN codes. Where 'ex' CN codes are indicated, the tariff preferences are to be determined by the CN code and the description, together.

Entry of products with a CN code marked with an asterisk (*) is subject to the conditions laid down in the relevant Union law.

For reasons of simplification, the products are listed in groups. Those may include products for which Common Customs Tariff duties were withdrawn or suspended.

| GSP Section | Chapter | CN code | Description |
|---|---|---|---|
| S-1a | 02 | ex 0208 | Other meat and edible meat offal, fresh, chilled or frozen, excluding products under subheading 0208 40 20 |
| | 04 | 0409 00 00 | Natural honey |
| S-1b | 03 | Chapter 3 ([1]) | Fish and crustaceans, molluscs and other aquatic invertebrates |
| S-2b | 07 | 0710 80 85 | Asparagus |
| | | 0709 56 00 | Truffles (*Tuber* spp.) |
| | 08 | 0811 10 | Strawberries |
| | | 0811 20 | Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries |
| S-4a | 16 | 1602 50 31 | Other prepared or preserved meat or meat offal of bovine animals other than uncooked; mixtures of cooked meat or offal and uncooked meat or offal |
| | | 1602 50 95 | |
| S-4b | 17 | 1704 ([2]) | Sugar confectionery (including white chocolate), not containing cocoa |
| | 20 | 2002 | Tomatoes prepared or preserved otherwise than by vinegar or acetic acid |
| | | 2005 80 00 | Sweetcorn (*Zea mays* var. *saccharata*) |
| | | 2008 40 19 | Pears containing added spirit in immediate packings of a net content exceeding 1 kg with a sugar content exceeding 13 % by weight not elsewhere specified or included |

| GSP Section | Chapter | CN code | Description |
|---|---|---|---|
| | | 2008 40 31 | Pears containing added spirit in immediate packings of a net content not exceeding 1 kg with a sugar content exceeding 15 % by weight |
| | | 2008 40 51 to 2008 40 90 | Pears not containing added spirit |
| | | 2008 70 19 | Peaches, including nectarines containing added spirit in immediate packings of a net content exceeding 1 kg with a sugar content exceeding 13 % by weight not elsewhere specified or included |
| | | 2008 70 51 | Peaches, including nectarines containing added spirit in immediate packings of a net content not exceeding 1 kg with a sugar content exceeding 15 % by weight |
| | | 2008 70 61 to 2008 70 98 | Peaches, including nectarines not containing added spirit |
| | 22 | 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength |
| S-6b | 31 | 3102 | Mineral or chemical fertilisers, nitrogenous |
| S-15b | 78 | 7801 10 | Refined lead |
| | | 7801 91 | Unwrought lead, containing by weight antimony as the principal other element, other than refined lead |

([1]) For the products under subheading 0306 13, the duty shall be 3,6 %.
([2]) For the products under subheading 1704 10 90, the specific duty shall be limited to 16 % of the customs value.

*ANNEX VIII*

CORRELATION TABLE

| Regulation (EU) No 978/2012 | This Regulation |
|---|---|
| Article 1 | Article 1 |
| Article 2, point (a) | — |
| Article 2, point (b) | Article 2, point (1) |
| – | Article 2, point (2) |
| Article 2, point (c) | – |
| – | Article 2, point (3) |
| Article 2, point (d) | Article 2, point (4) |
| Article 2, point (e) | Article 2, point (5) |
| Article 2, point (f) | Article 2, point (6) |
| Article 2, point (g) | Article 2, point (7) |
| Article 2, points (h) and (i) | — |
| Article 2, point (j) | Article 2, point (8) |
| Article 2, point (k) | Article 2, point (9) |
| — | Article 2, points (10) and (11) |
| Article 2, point (l) | Article 2, point (12) |
| — | Article 2, point (13) |
| Article 3 | Article 3 |
| Article 4(1) and (2) | Article 4(1) and (2) |
| Article 4(3) | — |
| Article 5 | Article 5 |
| Article 6 | Article 6 |

| Regulation (EU) No 978/2012 | This Regulation |
|---|---|
| Article 7 | Article 7 |
| Article 8 | Article 8 |
| Article 9(1) | Article 9(1) and (2) |
| Article 9(2) | — |
| — | Article 9(3) |
| Article 10 | Article 10 |
| Article 11 | Article 11 |
| Article 12 | Article 12 |
| Article 13 (1) and (2) | Article 13(1) and (2) |
| – | Article 13(3) |
| Article 14 | Article 14 |
| Article 15(1) to (10) | Article 15(1) to (10) |
| – | Article 15(11) |
| Article 15(11) and (12) | Article 15(12) and (13) |
| Article 16 | Article 16 |
| Article 17 | Article 17 |
| Article 18(1) | Article 18 |
| Article 18(2) and (3) | — |
| – | Article 19 |
| – | Article 20 |
| – | Article 21 |
| – | Article 22 |
| Article 19(1) to (12) | Article 23(1) to (12) |

| Regulation (EU) No 978/2012 | This Regulation |
|---|---|
| – | Article 23(13) |
| Article 19(13) | Article 23(14) |
| – | Article 23(15) |
| Article 19(14) | Article 23 (16) |
| — | Article 23 (17) and (18) |
| Article 20 | Article 24 |
| Article 21 | Article 25 |
| Article 22 | Article 26 |
| Article 23 | Article 27 |
| Article 24 | Article 28(1) to (4) |
| – | Article 28(5) |
| Article 25 | Article 29 |
| Article 26 | Article 30 |
| Article 27 | Article 31 |
| Article 28 | Article 32 |
| Article 29 | Article 33 |
| – | Article 34 |
| Article 30 | Article 35 |
| Article 31 | Article 36 |
| Article 32(1) | Article 37(1) and (2) |
| Article 32(2) | – |
| – | Article 37(3) to (5) |
| – | Article 38 |

| Regulation (EU) No 978/2012 | This Regulation |
|---|---|
| Article 33(1) and (2) | Article 39(1) and (2) |
| — | Article 39(3) to (5) |
| – | Article 40 |
| Article 34 | Article 41 |
| Article 35 | Article 42 |
| – | Article 43 |
| – | Article 44 |
| Article 36(1) to (3) | Article 45(1) to (3) |
| — | Article 45(4) |
| Article 36(4) and (5) | Article 45(5) and (6) |
| Article 37 | Article 46 |
| Article 38 | Article 47 |
| Article 39 | Article 48 |
| Article 40 | Article 49 |
| Article 41 | Article 50 |
| Article 42(1) and (2) | Article 51(1) and (2) |
| – | Article 51(3) |
| Article 43 | Article 52 |
| Annex I, positive part of Annexes II, III and IV | Annex I |
| Negative part of Annexes II, III and IV | Annex II |
| Annex V | Annex III |
| Annex VI | Annex IV |
| Annex VII | Annex V |

| Regulation (EU) No 978/2012 | This Regulation |
|---|---|
| Annex VIII, parts A and B | Annex VI |
| Annex IX | Annexes III and VII |
| Annex X | Annex VIII |