



## Customs Flash Belgium

### Changes to the Generalised Scheme of Preferences

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On 5 November 2015, Regulation (EU) No 2015/1979 amending the list of GSP beneficiary countries was published.

The Generalised Scheme of Preferences ('GSP') aims to grant developing countries easier access to the European market by providing reduced or zero percent duty rates for the import of products originating from these countries.

The GSP contains 3 arrangements: the overall GSP scheme; the "GSP+" scheme that grants additional privileges linked to the respect of core human rights; and the "Everything but Arms" scheme that grants duty-free access to the European market for all products originating from the least developed countries, except arms and ammunition.

The list of beneficiary countries is amended on a yearly basis. One of the main criteria to add or remove developing countries from this list is based on the concerned country's level of income.

#### **GSP**

As of 1 January 2017, the following countries will no longer benefit from GSP:

- Cameroon
- Fiji
- Georgia
- Iraq
- Marshall Islands
- Tonga

As a result, the general import duty rate for third countries ("MFN rate") will become applicable for products originating from the above countries upon import into the EU, unless another preferential duty rate applies.

#### **GSP+**

As of 1 January 2017, Georgia will no longer benefit from the GSP+ arrangement. However, alternative preferential market access arrangements are already in place with Georgia. Thus, certain preferential duty rates will remain available.

#### **"Everything but Arms"**

As of 1 January 2019, Samoa will no longer be considered as a 'least developed country' by the UN and will therefore no longer benefit from the "Everything but Arms" preferential scheme.

## What does it mean for you?

Imports into the EU from any of the aforementioned countries may be subject to higher customs duty rates. Alternatively, different supporting documents may be necessary to benefit from certain preferential market access arrangements – e.g. for products originating from Georgia.

## What to do?

For companies that import goods from GSP countries, it is advisable to assess whether the abovementioned modifications affect them. If so, appropriate measures should be taken to align import operations with new legislation and to modify supply chains to benefit from new preferential duty arrangements.

Deloitte's Customs and Global Trade (CGT) team will monitor these changes and is available to assist with how they could impact businesses.

## Contacts

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