

Generalized System of Preferences

HANDBOOK ON THE SCHEME OF THE CZECH REPUBLIC

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(INT/97/A06)

UNCTAD Technical Cooperation Project on Market Access,
Trade Laws and Preferences

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PREFACE

This Handbook is intended to give, in a consolidated and concise form, information regarding the tariff advantages available to developing countries under the scheme of generalized preferences of the Czech Republic and the conditions under which the goods qualify for preferential treatment on importation into the Czech Republic.

This Handbook has been prepared by the UNCTAD Technical Cooperation Programme on Market Access, Trade Laws and Preferences (INT/97/A06), primarily for use within the context of project activities.

Although based on official texts, the Handbook cannot be regarded as a substitute for these texts. The UNCTAD secretariat appreciates the assistance and cooperation of the Government of the Czech Republic in the preparation of this Handbook.

The designations employed and the presentation of the material in this handbook do not imply the expression of any opinion whatsoever on the part of the Secretariat of the United Nations concerning the legal status of any country, territory, city or area, or of its authorities, or concerning the delimitation of its frontiers or boundaries.

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1. BACKGROUND

The Czech Republic has been applying its scheme of generalized preferences since 1972. Its main objective continues to be the development of broader trade relations with beneficiary countries and provision of better market access opportunities for products originating from least developed and developing countries.

2. LEGAL FRAMEWORK

The legal framework for the preferential scheme of the Czech Republic consists of:

- Regulation of the Government No. 441/2000 Coll., issuing the “Customs Tariff and Establishing Rates of Import Tariffs on Goods Originating in Developing Countries and Least Developed Countries and the Terms of Their Application (Customs Tariff)”; and
- Decree of the Ministry of Industry and Trade No. 69.1989 Coll. on “the exemption from duties of goods imported from and originated in developing countries”, as amended by Decree 265/1994 Coll., which sets the rules of origin for the purpose of benefiting from preferential treatment.

3. PRODUCT COVERAGE AND DEPTH OF TARIFF CUTS

All products originating in and imported from least developed countries (see the list of countries in annex 1 to this handbook) enjoy duty-free access to the Czech market.

Tariff preferences for selected products originating and imported from other beneficiary countries (see list in annex 2 to this handbook) are modulated as follows. Products listed in annex 3 of this handbook are granted duty-free market access. The duty reduction for products listed in annex 4 is 50 per cent of the applied rates. No preferences are granted to sensitive products. No quotas or ceilings are applied to products which are eligible for GSP treatment.

4. RULES OF ORIGIN

Only products that are considered as originating in beneficiary countries are eligible for the preferential treatment under the Czech GSP scheme. For this purpose, the following products shall be considered as originating in a beneficiary country:

- (a) Products wholly obtained in a beneficiary country;
- (b) Products obtained in a beneficiary country incorporating third country materials not exceeding 50 per cent of their value.

Materials originating in other least developed and developing beneficiary countries as well as in the Czech Republic and the Slovak Republic are considered as originating in a beneficiary country when incorporated into respective products.

To benefit from the preferential treatment, products must be imported directly from least developed or developing beneficiary countries to the Czech Republic. This condition is not fulfilled when products are released to free circulation in another country and then exported

to the Czech Republic. Similarly, products should not be processed during their transportation.

Products shall benefit from the GSP treatment upon submission of a certificate of origin Form A, issued by a competent authority (Chamber of Commerce) of a country of origin. The Form A has to be presented to the Czech customs authorities within one year from the date of importation. The certificate is not required if the value of a consignment does not exceed 5,000 USD or its equivalent in another national currency.

Further details regarding rules of origin are contained in GATT document L/3703/Add.7, dated 13 October 1989.

ANNEXES

ANNEX I: List of Least Developed Beneficiary Countries

List of the Least Developed Countries

AF Afghanistan	LR Liberia
AO Angola	MG Madagascar
BD Bangladesh	MW Malawi
BJ Benin	MV Maldives
BT Bhutan	ML Mali
BF Burkina Faso	MR Mauritania
BI Burundi	MZ Mozambique
KH Cambodia	MM Myanmar
CV Cape Verde	NP Nepal
CF Central African Republic	NE Niger
TD Chad	RW Rwanda
KM Comoros	ST Sao Tome and Principe
CD Congo Democratic Rep.	SL Sierra Leone
DJ Djibouti	SB Solomon Islands
GQ Equatorial Guinea	SO Somalia
ER Eritrea	SD Sudan
ET Ethiopia	TZ Tanzania
GM Gambia	TG Togo
GN Guinea	TV Tuvalu
GW Guinea-Bissau	UG Uganda
HT Haiti	VU Vanuatu
KI Kiribati	WS Western Samoa
LA Lao People s Dem. Republic	YE Yemen

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