



**Generalized System of Preferences**  
**HANDBOOK ON THE SCHEME OF**  
**THE EUROPEAN UNION**

FIFTH EDITION







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## NOTE

The handbook was prepared by the Trade Negotiations and Commercial Diplomacy Branch, Division on International Trade and Commodities, UNCTAD.

This handbook provides a general explanation of the Generalized System of Preferences (GSP) scheme of the European Union to allow officials and users responsible or involved in GSP issues to gain a better understanding of the scheme.

Products are described in terms of the Combined Nomenclature, upon which the official journals of European Union are based. Matters involving technical interpretation of the scheme of European Union will be determined in accordance with the provisions of the relevant official regulations of European Union, which have been the major sources in preparing this handbook.

“€” designates the euro and “\$”, the United States dollar unless otherwise stated.

The handbook is intended to serve as general guide to the GSP scheme of European Union and not intended to provide legal advice. Such inquiries should be directed at the competent authorities of the European Union.

The official sources of information are the following European Union Regulations and information materials:<sup>1</sup>

- [Regulation \(EU\) No. 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalized tariff preferences and repealing Council Regulation \(EC\) No. 732/2008.](#)
  - [Commission Delegated Regulation \(EU\) No. 155/2013 of 18 December 2012 establishing rules related to the procedure for granting the special incentive arrangement for sustainable development and good governance under Regulation \(EU\) No. 978/2012 of the European parliament and of the Council applying a scheme of generalized tariff preferences](#)
  - [Commission Delegated Regulation \(EU\) No. 1083/2013 of 28 August 2013 establishing rules related to the procedure for temporary withdrawal of tariff preferences and adoption of general safeguard measures under Regulation \(EU\) No. 978/2012 of the European Parliament and the Council applying a scheme of generalized tariff preferences.](#)
  - [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.](#)
  - [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.](#)
  - [Commission Implementing Regulation \(EU\) 2019/249 of 12 February 2019 suspending the tariff preferences for certain GSP beneficiary countries in respect of certain GSP sections in accordance with Regulation \(EU\) No 978/2012 of the European Parliament and of the Council applying a scheme of generalized tariff preferences for the period of 2020-2022](#)
  - [The European Union's Rules of Origin for the Generalized System of Preferences: A Guide for Users, European Commission, May 2016. European Commission, May 2016.](#)
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## Generalized System of Preferences series

UNCTAD's GSP handbook series promotes awareness among exporters and government officials in developing countries on trading opportunities available under the GSP and other preferential trade arrangements and a better understanding of applicable rules and regulations with a view to facilitating their effective utilization. The series comprises the following publications:

*Generalized System of Preferences: List of Beneficiaries* (UNCTAD/ITCD/TSB/Misc.62/Rev.7)

*Handbook on the Scheme of Australia* (UNCTAD/ITCD/TSB/Misc.56/Rev.1)

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*Handbook on the Rules of Origin of the European Union* (UNCTAD/ITCD/TSB/Misc.25/Rev.3/Add.1)

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## ABBREVIATIONS AND ACRONYMS

ACP	African, Caribbean and Pacific
EBA	Everything but Arms
ECC	European Custom Code
GSP	Generalized System of Preferences
GPT	General Preferential Tariff
HS	Harmonized System, the Harmonized Commodity Description and Coding System
LDCs	Least Developed Countries
LDCT	Least Developed Country Tariff
MFN	Most Favoured Nation
OPR	Outward Processing Relief
WTO	World Trade Organization

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