New generalised scheme of tariff preferences (GSP)

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Regulation (EU) 2026/1395 on applying a generalised scheme of tariff preferences

What is changing and why?

The European Union (EU) has established special trade arrangements for certain lower- and middle-income countries outside the EU. These arrangements provide reduced tariffs on products exported to the EU from the countries listed in Table 1.

The EU has approved a new updated scheme. This maintains the three basic types of GSP status:

- Standard GSP: for lower- and lower-middle-income countries, providing removal or reduction of import tariffs on approximately two-thirds of EU tariff lines (listed in Annex III of Regulation 2026/1395).
- GSP+: removes import tariffs for many of the same tariff lines as the standard GSP (Annex III). This improved preferential access is granted to vulnerable lower- and lower-middle-income countries that implement international conventions related to human rights and/or labour rights.
- Everything But Arms (EBA): special arrangement for least-developed countries – 0% import tariffs and zero quotas for all products except arms and ammunition.

In 2026, EU law makers approved a new revised GSP that applies from 1 January 2027.

The revised GSP includes the following key elements.

GSP+

- Reinforcement of human and labour rights, and environmental protection: Additional international conventions have been included that must be respected in order for countries to benefit from enhanced preferential tariffs under the GSP+ scheme.
- Simplification of countries' access to GSP+ status: Only countries that are economically "vulnerable" have access to the enhanced market access provided by GSP+ status. The new scheme removes certain economic vulnerability conditions, allowing a larger number of countries access to GSP+.
- Transparency: The new rules aim to improve monitoring and implementation of GSP+ obligations through increased participation of stakeholders.

Standard GSP

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- Allowing more competition among standard GSP countries: Under the current standard GSP, where a beneficiary country has average imports of more than a 57% share of total imports of a specific product from standard GSP countries, that country's preferential access may be suspended. Under the new standard GSP, that threshold is reduced to 47%. This does not apply to GSP+ or EBA countries.

EBA

- Safeguard mechanism for rice imports: Where there is a surge of imports above historical levels, a new specific automatic safeguard mechanism will remove preferential tariffs for rice originating in EBA beneficiary countries.

All special trade arrangements

- Rules on cumulation: The scheme allows GSP countries to request "regional cumulation" (allowing beneficiary countries to treat certain materials originating in their region as if they originated in their own country). This can help exporting countries to meet rules of origin that allow a product to qualify for preferential market access.
- Readmission of nationals: Under the new scheme, GSP preferences may be withdrawn if a beneficiary country significantly fails to cooperate with the EU regarding the readmission of their own nationals who are illegally present in the EU.

Actions

Countries that are currently GSP+ beneficiaries and wish to continue to benefit from the scheme should submit a new request in line with the revised eligibility criteria by **31 December 2028**. Existing tariff preferences will be maintained while that request is reviewed. Eligible countries seeking to gain or retain GSP+ status should start the process of ratifying and implementing the human and labour rights conventions that are now listed in this Regulation.

Timeline

The new scheme will apply from **1 January 2027**.

For more information see the full record on the AGRINFO website – where you can also view the latest AGRINFO Update newsletters and search the database.

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Tables & Figures

Table 1
Eligible and beneficiary countries of the GSP

GSP Standard	GSP+ *	Everything But Arms (EBA)	
Congo	Bolivia	Afghanistan	Madagascar
Cook Islands	Cabo Verde	Angola	Malawi
India	Kyrgyzstan	Bangladesh	Mali
Micronesia	Mongolia	Benin	Mauritania
Nigeria	Pakistan	Bhutan	Mozambique
Niue	Philippines	Burkina Faso	Myanmar
Syria	Sri Lanka	Burundi	Nepal
Tajikistan	Uzbekistan	Cambodia †	Niger
Vanuatu		Central African Republic	Rwanda
		Chad	São Tomé and Príncipe §
		Comoros	Senegal
		Democratic Republic of the Congo	Sierra Leone
		Djibouti	Solomon Islands
		Eritrea	Somalia
		Ethiopia	South Sudan
		Gambia (The)	Sudan
		Guinea	Tanzania
		Guinea-Bissau	Timor-Leste
		Haiti	Togo
		Kiribati	Tuvalu
		Laos	Uganda
		Lesotho	Yemen
		Liberia	Zambia

* Considered to be a GSP+ beneficiary country under this Regulation until 31 December 2028.
† Preferences partially withdrawn.
§ São Tomé and Príncipe will cease to be an EBA beneficiary country, and will become a standard GSP beneficiary country, from 1 January 2029 (Delegated Regulation 2025/1951).

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Source: based on Regulation (EU) 2026/1395, Annex I

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