

# Review of generalised scheme of tariff preferences (GSP)

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Proposal for a Regulation of the European Parliament and of the Council on applying a generalised scheme of tariff preferences and repealing Regulation (EU) No 978/2012 of the European Parliament and of the Council

*[The text above is the European Commission's original proposal. The provisional agreement on a revised proposal is not yet publicly available.]*

Council of the EU (2025) [Trade: Council and Parliament strike a deal to reinforce rules on trade preferences to developing countries](#). Press release, 1 December.

European Commission (2025) [EU updates sustainable development trade tool for developing countries](#). News article, 2 December.

## 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 – known as standard generalised scheme of preferences (GSP), GSP+, and Everything But Arms (EBA) – provide reduced tariffs on products exported to the EU from the countries listed in Table 1.

The current Standard GSP and GSP+ arrangements, which were originally intended to apply from 2014 to 2023, have been subject to lengthy negotiations and were extended to the end of 2027.

On 1 December 2025, EU law makers reached a provisional agreement on a new generalised scheme of tariff preferences. The new GSP will include the following key elements.

- Reinforcement of human and labour rights: Additional international conventions that must be respected in order to benefit from preferential tariffs.
- Environmental responsibilities: GSP benefits could also be withdrawn where there are serious and systematic violations of established international principles on climate change and environmental protection.
- Transitioning least-developed countries: Least-developed countries that “graduate” out of the EBA arrangement may still benefit from GSP+ preferences if they commit to sustainability standards.
- Lower graduation thresholds: Speeding up the removal of reduced tariffs for products when a Standard GSP country significantly increases its exports. The current threshold is if a

country's exports make up more than 57% of all exports in that product category. The proposed change lowers this threshold to 47%.

- Rules on cumulation: Simplifying the process for countries to access lower tariffs, even if the materials used in the exported products come from another country in the same region, or from a country with a free trade agreement with the EU.
- Transparency: The new rules aim to improve monitoring and implementation of GSP+ obligations through increased participation of stakeholders.
- Readmission of nationals: Under the new scheme, GSP preferences may be withdrawn if a beneficiary partner country does not cooperate with the EU regarding the readmission of their own nationals who are illegally present in the EU.
- Safeguard mechanism for rice imports: A new specific automatic safeguard mechanism will be introduced that will remove preferential tariffs for rice originating in EBA beneficiary countries where there is a surge of imports above historical levels.

## Timeline

The provisional agreement reached must now be formally adopted by the Council of the EU (Member States) and the Parliament. This is expected to occur in the first quarter of 2026. The new scheme will then 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.

## Tables & Figures

**Table 1**  
**Eligible and beneficiary countries of the GSP**

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

\* GSP+ beneficiary countries at the date of entry and application of the new Regulation will continue to benefit from GSP+ status until 31 December 2025.

† To be removed from GSP beneficiary countries on 1 January 2027.

‡ Graduating from EBA on 1 January 2028.

§ Preferences partially withdrawn.

¶ Graduating from EBA on 1 January 2029.

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