
STATUTORY INSTRUMENTS

2020 No. 1438

**EXITING THE EUROPEAN UNION
CUSTOMS**

The Trade Preference Scheme (EU Exit) Regulations 2020

Made - - - - *at 3.25 p.m. on 15th*
Laid before the House of *December 2020*
Commons - - - - *16th December 2020*
Coming into force in accordance with regulation 1

The Secretary of State, in exercise of the powers conferred by sections 10(1) to (3), 32(7) and (8), section 51(1)(b) and (3)(a), and 52(5) of, and paragraphs 2(1) and (4) of Schedule 3 and 1(3) of Schedule 7 to, the Taxation (Cross-border Trade) Act 2018⁽¹⁾ makes the following Regulations.

In accordance with section 52(2) of that Act, the Secretary of State considers it appropriate in consequence of, or otherwise in connection with, the withdrawal of the United Kingdom from the European Union, that the following Regulations come into force on such day as the Treasury may by regulations under section 52 of that Act appoint.

PART 1

General

Citation, commencement, extent and application

1.—(1) These Regulations may be cited as the Trade Preference Scheme (EU Exit) Regulations 2020.

(2) These Regulations come into force on such day as the Treasury may by regulations under section 52 of the Act appoint (“the appointed day”).

(3) These Regulations extend to the United Kingdom.

(4) These Regulations apply to goods—

(a) that are imported into the United Kingdom in respect of which a liability to a charge to import duty is incurred under the Act; and

- (b) in respect of which a claim is made for a preferential rate of import duty to be applied to the goods under the trade preference scheme established by these Regulations.

Interpretation

2.—(1) In these Regulations—

- “the Act” means the Taxation (Cross-border Trade) Act 2018;
- “COCGTP Regulations” means the Customs (Origin of Chargeable Goods: Trade Preference Scheme) (EU Exit) Regulations 2020(2);
- “Tariff Regulations” means the Customs Tariff (Establishment) (EU Exit) Regulations 2020(3);
- “EU GSP” means Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008(4);
- “additional import duty” has the meaning given in regulation 24(3)(a);
- “agricultural duty rate” means an applicable additional rate of import duty relating to agricultural components, duties for sugar and duties for flour that is fixed in accordance with Element 4 of the customs tariff, as provided for by regulation 2(5) of the Tariff Regulations;
- “appointed day” has the meaning given in regulation 1(2);
- “arms and ammunition” mean goods that are specified under the chapter heading “arms and ammunition” in the Goods Classification Table;
- “assessment notice” has the meaning given in regulation 28(1);
- “by-value duty expression” means an applicable duty expression given only as a number and percentage in the Tariff Table;
- “commodity code” has the meaning given in regulation 2(3) of the Tariff Regulations;
- “compound duty expression” means an applicable duty expression in the Tariff Table that—
- (a) includes both a by-value duty expression and a specific duty expression; and
 - (b) contains an addition sign before or after the by-value duty expression;
- “country” means a country or territory;
- “cumulation” means a system whereby goods that are obtained in two or more countries are to be regarded as originating from the last country in which substantial processing of the goods has taken place;
- “customs cooperation notice” means a notice published under regulation 20(1);
- “declaration acceptance date” means the date on which HMRC provides, or is deemed to provide, a notification constituting acceptance of a customs declaration for the purposes of section 4(1) of the Act;
- “EF” means the enhanced framework which forms part of the GSP (see regulation 3);
- “EF admission notice” has the meaning given in regulation 17(7);
- “EF country” means a country to which the EF applies under regulation 8;
- “EF goods” means goods to which the EF applies under regulation 10(4);

(2) [S.I. 2020/1436](#)

(3) [S.I. 2020/1430](#)

(4) OJ No L 303 31.10.2012, p.1. Regulation (EU) No 978/2012 is direct EU legislation, incorporated into the law of the United Kingdom by section 3 of the European Union (Withdrawal) Act 2018, except that it will cease to have effect on the commencement of paragraph 1(1) of Schedule 7 to the Act.

- “GF” means the general framework which forms part of the GSP (see regulation 3);
- “GF country” means a country to which the GF applies under regulation 7;
- “GF goods” means goods to which the GF applies under regulation 10(3);
- “GF rate” means the GSP rate specified for GF goods under regulation 13;
- “goods” means goods or any description of goods;
- “Goods Classification Table” has the meaning given in regulation 1(2) of the Tariff Regulations;
- “goods graduation notice” means a notice published under regulation 22(1) that suspends the GSP rate pursuant to Grounds specified in Schedule 3;
- “GSP” means the Generalised Scheme of Preferences which is the trade preference scheme established under regulation 3;
- “GSP classification” means the chapter, heading, sub-heading or commodity code of the Goods Classification Table used in column 3 of the GSP Specified Goods Table to classify GSP goods;
- “GSP country” means a country to which a framework of the GSP applies under Part 3;
- “GSP framework” means a framework forming part of the GSP (see regulation 3);
- “GSP goods” has the meaning given in regulation 10(1);
- “GSP rate” means a preferential rate of import duty under Part 6;
- “GSP section” means a division of the GSP Specified Goods Table, that—
- (a) is specified in column 1 of that Table; and
 - (b) modifies the sections of the Goods Classification Table;
- “GSP Specified Goods Table” means the table in Part 2 of Schedule 5;
- “import review period” means a period of three years during which the value of imports of GSP goods is measured and which begins with 1st January;
- “LDCF” means the least developed countries framework which forms part of the GSP (see regulation 3);
- “LDC” means a country listed in Part 2 of Schedule 3 to the Act as a least developed country;
- “LDCF goods” means goods to which the LDCF applies under regulation 10(2);
- “qualifying GSP country” means a GSP country that satisfies the qualification rules in regulation 4(1);
- “qualifying GSP goods” means GSP goods that satisfy the qualification rules in regulation 4(2);
- “representations period” means the period specified in a warning notice, during which representations can be made under regulation 27(2)(b);
- “Schedule 2 conventions” has the meaning given in regulation 15(1)(b);
- “specific duty expression” means an applicable duty expression in the Tariff Table that—
- (a) includes a monetary value;
 - (b) does not include a percentage symbol; and
 - (c) may include an agricultural duty rate;
- “standard rate of import duty” has the meaning given in regulation 2(4) of the Tariff Regulations;
- “suspension notice” has the meaning given in regulation 29(1);
- “Tariff Table” has the meaning given in in regulation 2(6) of the Tariff Regulations;
- “trade arrangement suspension notice” means a notice published under regulation 9(1)(b);

“trade preference safeguard measure” has the meaning given in paragraph 1 of Schedule 4;
“trade preference safeguard notice” means a notice published under regulation 23 (1) that applies a trade preference safeguard measure;
“United Kingdom monitoring” has the meaning given in regulation 15(5);
“urgent trade safeguard notice” means a trade preference safeguard notice published in accordance with paragraph 7 of Schedule 4;
“variation notice” has the meaning given in regulation 29(3); and
“warning notice” has the meaning given in regulation 27(1).

(2) In relation to the GSP Specified Goods Table—

- (a) the rules of interpretation in regulation 3(1) of the Tariff Regulations and Part 1 of Schedule 5 apply in—
 - (i) interpreting the meaning of the chapter, heading, sub-heading or commodity code used in column 3 of the GSP Specified Goods Table; and
 - (ii) determining into which of the GSP classifications in column 3 or descriptions in column 4 of the GSP Specified Goods Table the goods most appropriately fall;
- (b) “GF code” means a code applied to goods in column 5 of the GSP Specified Goods Table, that begins with the letters “GF” to indicate that—
 - (i) those goods are GF goods; and
 - (ii) they are subject to rules providing for preferential rates of import duty, under regulation 13;
- (c) “GF1”, “GF2”, “GF3” and “GF4” are the GF codes representing the rules for calculating import duty reductions to be applied to GF goods, under the GF, as specified in regulation 13;
- (d) “EF code” means a code applied to goods in column 6 of the GSP Specified Goods Table, that begins with the letters “EF”, to indicate that—
 - (i) those goods are EF goods, as provided for in regulation 10(4); and
 - (ii) they are subject to rules providing for preferential rates of import duty under regulation 14; and
- (e) “EF1” and “EF2” are the EF codes representing the rules for calculating import duty reductions to be applied to EF goods, under the EF, as specified in regulation 14.

(3) In these Regulations, reference to goods originating from a country is a reference to goods regarded as originating from that country in accordance with the COCGTP Regulations.

(4) In these Regulations, reference to varying the GSP rate means specifying a GSP rate by notice that is—

- (a) lower than the standard rate of import duty; but
- (b) higher than the GSP rate otherwise applicable to the goods, as determined in accordance with Part 6.

PART 2

Establishment of a Generalised Scheme of Preferences

General

3.—(1) There is established a trade preference scheme known as the GSP, to be administered by the Secretary of State.

(2) The GSP consists of three frameworks known as the LDCF, GF and EF and under which a GSP rate (see Part 6) is applied to a GSP country in respect of GSP goods (see in particular Parts 3, 5 and 7).

(3) The application of a GSP rate may be suspended in accordance with Parts 4, 7, 9 and 10.

(4) Subject to the qualification rules in regulation 4, a GSP rate may be applied in accordance with the conditions in regulation 5.

GSP Qualification rules

4.—(1) A country is a “qualifying GSP country” if, on the declaration acceptance date—

- (a) it is a GSP country; and
- (b) it is not suspended from the GSP by—
 - (i) a trade arrangement suspension notice under regulation 9(1)(b); or
 - (ii) a suspension notice under regulation 21(1)(a).

(2) Goods are “qualifying GSP goods” if on the declaration acceptance date, those goods—

- (a) are specified in Part 5 as being covered by a GSP framework;
- (b) are not goods to which a suspension of the GSP rate applies, pursuant to a suspension notice published under—
 - (i) regulation 21(1)(a)(ii);
 - (ii) regulation 22(1) (goods graduation); or
 - (iii) regulation 23(1) (trade preference safeguard measure); and
- (c) the GSP rate is not suspended by regulation 24(1) due to those goods becoming subject to additional import duty.

Conditions to apply a GSP rate

5.—(1) The GSP rate applies to qualifying GSP goods where—

- (a) it is claimed by a person in a Customs declaration and an HMRC officer determines that the GSP rate applies because the goods are the qualifying GSP goods stated on the Customs declaration; or
- (b) HMRC has made a determination to remit a liability or make a repayment under Part 7 of the Customs (Import Duty) (EU Exit) Regulations 2018(5) (“the Import Duty Regulations”), having determined that the GSP rate should have been applied to those goods.

(2) Paragraph (1) is subject to a subsequent notification by HMRC that—

- (a) a previous notification is null and void under regulation 69 of the Import Duty Regulations; or

- (b) a Customs declaration is inaccurate under paragraph 14(2) of Schedule 1 to the Act.

PART 3

GSP Frameworks

Least Developed Countries Framework

- 6. The LDCF applies to an LDC.

General Framework

- 7. The GF applies to a country—
 - (a) that is—
 - (i) listed in both Part 3 of Schedule 3 to the Act (in the category of “other eligible developing countries”) and in Part 1 of Schedule 1 to these Regulations; and
 - (ii) not admitted to the EF by a valid EF admission notice; or
 - (b) that is—
 - (i) listed in both Part 3 of Schedule 3 to the Act (in the category of “other eligible developing countries”) and in Part 2 of Schedule 1 to these Regulations; and
 - (ii) suspended from the EF by a suspension notice.

Enhanced Framework

- 8. The EF applies to a country—
 - (a) listed in Part 3 of Schedule 3 to the Act (in the category of “other eligible developing countries”); and
 - (b) either—
 - (i) specified in Part 2 of Schedule 1; or
 - (ii) admitted to the EF by a valid EF admission notice; and
 - (c) not suspended from the EF by a suspension notice.

PART 4

Other Trade Arrangements

Suspension of country due to other trade arrangements

- 9.—(1) Where the circumstances in paragraph (2) apply to a GF or EF country, the Secretary of State must—
 - (a) suspend the application of the GSP to that country, for a period of up to 2 years; and
 - (b) publish a notice (a “trade arrangement suspension notice”) providing details of—
 - (i) the country to which the suspension applies;
 - (ii) the date on which the suspension begins;
 - (iii) the latest date on which the suspension may end; and
 - (iv) the dates and particulars of relating to the circumstances mentioned in paragraph (2).

- (2) Those circumstances are—
 - (a) trade arrangement regulations giving effect to a trade arrangement with the GF or EF country have come into force; and
 - (b) that country was not included in the list of beneficiary countries in Annex II or Annex III to the EU GSP, on the date on which the EU GSP ceased to apply to the United Kingdom, due to an EU preferential market access arrangement being applied.
- (3) In this regulation—
 - (a) “EU preferential market access arrangement” means an EU market access arrangement as specified in article 4.1(b) of the EU GSP; and
 - (b) “trade arrangement regulations” means regulations made under section 9 of the Act, in order to implement a trade arrangement between Her Majesty’s government in the United Kingdom and a country or territory outside the United Kingdom.

PART 5

GSP Goods

Applying a GSP framework to goods

10.—(1) “GSP goods” means goods to which a GSP framework applies, in accordance with this Part.

- (2) The LDCF applies to goods that—
 - (a) originate from an LDC; and
 - (b) are not arms and ammunition.
- (3) The GF applies to goods that—
 - (a) are classified for GSP purposes within a GSP classification in column 3 of the GSP Specified Goods Table and a description given in column 4 of that Table; and
 - (b) have a GF code specified in column 5 of that table applying to that GSP classification.
- (4) The EF applies to goods that—
 - (a) are classified for GSP purposes within a GSP classification in column 3 of the GSP Specified Goods Table and a description given in column 4 of that Table; and
 - (b) have an EF code specified in column 6 of that table applying to that GSP classification.

PART 6

Specification and determination of GSP rate of import duty

General

11.—(1) The rules for determination of import duty in regulations 13 and 14 are subject to the general rules in this regulation.

(2) Whenever the application of any other regulation in this Part would result in a GSP rate that is greater than or equal to the standard rate of import duty, no GSP rate applies.

- (3) The GSP rate of import duty is to be a nil rate where—
 - (a) the standard rate of import duty is a nil rate; or

- (b) the application of a provision specified in this Part to the standard rate of import duty would result in a duty rate that is less than a nil rate.
- (4) A reference in this Part to a specific duty expression includes a reference to an agricultural duty rate.
- (5) The GSP rate is to be a nil rate, when the application of regulation 13 or 14 results in—
 - (a) a GSP rate represented by a by-value duty expression of 1% or less; or
 - (b) a GSP rate containing a monetary value or combined monetary value of £2 or less.
- (6) Except in a case where the rate is to be a nil rate, the GSP rate applicable is to be rounded down to the first decimal place.
- (7) The GSP rate of import duty applied to goods by this Part may be varied by—
 - (a) a trade preference safeguard notice; or
 - (b) a variation notice under regulation 21(1)(b).
- (8) Where such a notice is published—
 - (a) regulations 12 to 14 do not apply; and
 - (b) subject to paragraphs (1) to (5), the GSP rate is that specified in the notice as applicable to the goods and country specified.

Import duty rule – LDCF

12. Under the LDCF, the GSP rate of import duty applicable to all goods (except arms and ammunition) is a nil rate.

Import duty rules – GF

13.—(1) The GSP rate of import duty on GF goods is that set out in, or as the case may be, determined in accordance with, the rules in paragraphs (2) and (3).

- (2) The rules are that where—
 - (a) “GF1” is specified in column 5 of the GSP Specified Goods Table, the GSP rate of import duty is—
 - (i) the agricultural duty rate if that rate is applicable; or
 - (ii) a nil rate in a case where the agricultural duty rate does not apply;
 - (b) “GF2” is specified in column 5 of the GSP Specified Goods Table, the GSP rate of import duty is the standard rate of import duty, adjusted as follows—
 - (i) the by-value duty expression is reduced by 3.5 percentage points, in a case where that is the only duty expression representing the standard rate of import duty;
 - (ii) the specific duty expression is reduced by 30%, in a case where that is the only duty expression representing the standard rate of import duty; and
 - (iii) the by-value duty expression is reduced in accordance with sub-paragraph (i) and the specific duty expression is not reduced, in a case where the standard rate of import duty is represented by a compound duty expression;
 - (c) “GF3” is specified in column 5 of the GSP Specified Goods Table, the GSP rate of import duty is the standard rate of import duty, adjusted as follows—
 - (i) the by-value duty expression is reduced by 20%, in a case where that is the only duty expression representing the standard rate of import duty;
 - (ii) the specific duty expression is reduced by 30%, in a case where that is the only duty expression representing the standard rate of import duty; and

- (iii) the by-value duty expression is reduced in accordance with sub-paragraph (i) and the specific duty expression is not reduced, in a case where the standard rate of import duty is represented by a compound duty expression;
 - (d) “GF4” is specified in column 5 of the GSP Specified Goods Table, the by-value duty expression used to calculate the standard rate of import duty is reduced to the by-value duty expression provided for by article 7.3 of EU GSP, as that article applied immediately before the appointed day.
- (3) Whenever “GF2”, “GF3” or “GF4” is specified in column 5 of the GSP Specified Goods Table—
- (a) where the Tariff Table specifies a maximum duty, that maximum duty is not reduced in respect of GF goods; and
 - (b) where the Tariff Table specifies a minimum duty, that minimum duty does not apply in respect of GF goods.

Import duty rules – EF

14.—(1) The GSP rate of import duty on EF goods is that set out in, or as the case may be, determined in accordance with, the rules in paragraph (2).

(2) The rules are that where—

- (a) “EF1” is specified in column 6 of the GSP Specified Goods Table, the GSP rate of import duty —
 - (i) is a nil rate, in a case where the standard rate of import duty is represented only by a by-value duty expression;
 - (ii) is a nil rate, in a case where the standard rate of import duty is represented by a specific duty expression;
 - (iii) is a rate determined by adjusting the standard rate of import duty so that—
 - (aa) the specific duty expression applies; and
 - (bb) the by-value duty expression is reduced to a nil rate,in a case where the standard rate of import duty is represented by a compound duty expression;
 - (iv) is not to exceed the maximum duty specified in the Tariff Table; and
 - (v) is not subject to the minimum duty specified in the Tariff Table.
- (b) “EF2” is specified in column 6 of the GSP Specified Goods Table, the GSP rate of import duty is determined by adjusting the standard rate of import duty as follows—
 - (i) for the by-value duty expression in the Tariff Table, in the case of EF goods under commodity codes 0306 16, or 0306 17, except for EF goods having commodity code 0306 17 94, substitute a by-value duty expression of 3.6%; and
 - (ii) for the by-value duty expression in the Tariff Table, in the case of EF goods having commodity code 0306 17 94, substitute a by-value duty expression of 2.4%.

PART 7

Enhanced Framework

EF - general

15.—(1) For the purposes of the EF, an eligible developing country is a qualifying GSP country that—

- (a) is an economically vulnerable country in accordance with regulation 16;
- (b) has ratified, acceded to, or otherwise expressed its consent to be bound as a matter of international law by, the conventions specified in Schedule 2 (“Schedule 2 conventions”);
- (c) is considered by the Secretary of State to be effectively implementing those conventions, in accordance with paragraph (2); and
- (d) complies with monitoring conditions specified for EF countries in an Enhanced Framework notice provided for by paragraph (3).

(2) Effective implementation for the purposes of paragraph (1)(c) means that—

- (a) reporting and monitoring requirements specified in Schedule 2 conventions are complied with;
- (b) the most recent available conclusions of monitoring bodies under those conventions, where appropriate, do not identify a serious failure to effectively implement obligations in those conventions; and
- (c) the most recent available United Kingdom monitoring does not identify such a serious failure.

(3) The Secretary of State may publish an “Enhanced Framework notice” for purposes relating to this regulation.

(4) An Enhanced Framework notice may include—

- (a) information to be provided by eligible developing countries in connection with an application to the EF;
- (b) conditions that an EF country must comply with in order to participate in and cooperate with United Kingdom monitoring;
- (c) the form of binding undertaking that an EF country may be required to give to the Secretary of State for the purposes of conditions specified in the notice; and
- (d) steps the Secretary of State may undertake relating to United Kingdom monitoring.

(5) “United Kingdom monitoring” means monitoring undertaken by or on behalf of the Secretary of State to monitor effective implementation of the Schedule 2 conventions, for the purposes of the EF.

Economically vulnerable country

16.—(1) An eligible developing country is an economically vulnerable country, for the purposes of regulation 15(1)(a), where—

- (a) subject to paragraph (2), it benefitted from the EU GSP special incentive arrangement for sustainable development and good governance (GSP+)(6) immediately before the appointed day; or

(6) See article 1.2(b) of the EU GSP.

- (b) its mean average imports of EF goods by value into the British Islands (disregarding EF goods in respect of which the standard rate of import duty is a nil rate), over the most recent import review period, satisfied the following—
 - (i) the seven largest GSP sections of those imports, by value, represented more than 75% in value of its total imports of EF goods into the British Islands; and
 - (ii) its total imports of EF goods represented less than 9% in value of such imports from qualifying GSP countries, into the British Islands over the same period.
- (2) An eligible developing country may only be regarded as economically vulnerable under subparagraph (1)(a) during the three-year period that begins with the day on which the appointed day falls.

Application to the EF

17.—(1) An eligible developing country that is not an EF country may apply to the Secretary of State for the EF to be applied to it, where it considers that—

- (a) regulation 15(1)(a) and (b) applies;
 - (b) it has effectively implemented and will continue to effectively implement the Schedule 2 conventions; and
 - (c) it is willing to cooperate with the conditions specified in an Enhanced Framework Notice provided for by regulation 15(3).
- (2) Subject to paragraph (3) and an assessment under regulation 26, the Secretary of State must notify the country making an application under paragraph (1) (“applicant country”) within 6 months, following the day on which the application is received, of the outcome of the application in accordance with paragraph (4).
- (3) The time period in paragraph (2) may be extended by the Secretary of State notifying the applicant country of—
- (a) further information required or further enquiries to be made before the application can be determined; and
 - (b) the period of extension, which may be calculated by reference to receipt of further information.
- (4) A notification must, where the Secretary of State determines that the applicant country—
- (a) has not met the criteria in regulation 15(1)(a) to (c), state the reasons for that determination;
 - (b) has met the criteria in regulation 15(1)(a) to (c) but that country needs to take further steps in order to participate in the EF in line with conditions provided for by regulation 15(3) (if appropriate), specify those steps;
 - (c) has met the criteria in regulation 15(1)(a) to (c) and that country does not need to take further steps, specify the reasons for that determination.
- (5) Where paragraph (4)(b) applies and the Secretary of State is subsequently satisfied that the steps specified in the notice referred to in that paragraph have been met the Secretary of State must—
- (a) send a further notification to the applicant country confirming this; and
 - (b) as soon as reasonably practicable thereafter, publish an EF admission notice.
- (6) Where paragraph (4)(c) applies the Secretary of State must, as soon as reasonably practicable after the publication of the notice referred to in that paragraph, publish an EF admission notice.
- (7) An EF admission notice is a notice stating that an eligible developing country, that is not listed in Part 2 of Schedule 1, has qualified for the EF and is to be treated as an EF country.
- (8) An EF admission notice must specify—

- (a) the day from which the EF applies to the applicant country, which must be no later than 28 days after the day on which the notice is published; and
- (b) the validity period of the notice.

Country determined to no longer be economically vulnerable

18.—(1) Subject to paragraphs (2) and (3), the Secretary of State may publish a suspension notice to suspend the country from the EF where the Secretary of State has determined that country to no longer be economically vulnerable.

(2) Paragraph (1) does not apply for the three year period, that begins with the day on which the appointed day falls.

(3) An EF country may not be suspended from the EF, on the ground specified in paragraph (1), unless—

- (a) the Secretary of State has published a notice containing the information specified in paragraph 4 (“economic vulnerability notice”); and
 - (b) a period specified in that notice under paragraph (4)(c) has expired.
- (4) An economic vulnerability notice must specify—
- (a) the name of the EF country;
 - (b) the fact that the Secretary of State has determined that the country no longer meets the EF economic vulnerability criteria in regulation 16;
 - (c) a period during which the EF will continue to apply to the country;
 - (d) the Secretary of State’s intention to suspend the country from the EF, from the 1st January, following the last day of that period referred to in sub-paragraph (c); and
 - (e) circumstances, if any, that may give rise to a re-consideration of economic vulnerability during that period.

Non-compliance with EF

19.—(1) Where the Secretary of State determines that one or more of the criteria in regulation 15(1)(b) to (d) are no longer satisfied by an EF country, the Secretary of State may publish a suspension notice to suspend that country from the EF.

(2) Before taking an action specified in paragraph (1), the Secretary of State must follow the warning and assessment procedure specified in and provided for by regulation 26.

PART 8

Customs cooperation and proof of origin conditions

Customs conditions for GSP

20.—(1) The Secretary of State may publish a notice providing that the application of the GSP rate is subject to conditions relating to customs cooperation and verification of proof of origin (a “customs cooperation notice”).

- (2) Those conditions may require a qualifying GSP country to—
 - (a) provide HMRC with up-to-date stamps, or documents used in its territory to verify the origin of GSP goods;
 - (b) maintain electronic systems to establish or identify the origin of GSP goods;

- (c) approve persons for the purposes of verifying GSP origin requirements;
 - (d) take steps to implement and enforce GSP origin requirements effectively;
 - (e) take steps to combat customs fraud effectively;
 - (f) implement and enforce systems to ensure that compliance with origin requirements relating to cumulation can be verified;
 - (g) cooperate with the customs authorities of other countries, for purposes relating to cumulation;
 - (h) communicate to HMRC how that country has implemented GSP origin requirements;
 - (i) assist HMRC to investigate contravention of GSP origin requirements;
 - (j) cooperate with HMRC on matters of mutual concern for purposes specified in section 26(1)(a) to (c) of the Act; and
 - (k) allow reasonable access to documents or data (including in electronic form) for HMRC to carry out investigations.
- (3) Such conditions may also include those relating to—
- (a) the form of a binding undertaking that the Secretary of State may require a qualifying GSP country to give for purposes referred to in sub-paragraph (b)(i) and (ii); and
 - (b) the persons to whom that undertaking must be given, being—
 - (i) the Secretary of State or HMRC, for the purposes of customs cooperation with and verification of proof of origin to HMRC; or
 - (ii) the customs authorities of other countries, for the purposes of customs cooperation and verification of proof of origin relating to cumulation with such countries.
- (4) In this regulation reference to “GSP origin requirements” means those requirements that—
- (a) are set out in and provided for by the COCGTP Regulations, to determine the place of origin of qualifying GSP goods;
 - (b) are imposed on persons claiming a GSP rate on qualifying GSP goods; and
 - (c) involve verification or oversight by GSP countries involved in export of, or cumulation related to, those goods.

PART 9

Suspension of a country from the GSP or suspension or variation of GSP rates

Further conditions for GSP

21.—(1) Subject to paragraph (3), paragraph (2) sets out circumstances in which the Secretary of State may publish a —

- (a) suspension notice to—
 - (i) suspend a qualifying GSP country from the GSP; or
 - (ii) suspend the GSP rate on specified GSP goods originating from a qualifying GSP country; or
 - (b) variation notice to vary the GSP rate on specified goods originating from a specified country.
- (2) The circumstances are that a qualifying GSP country—

- (a) has engaged or is engaging in serious and systematic violations of the human rights and labour rights contained in conventions specified in Part 1 of Schedule 2;
 - (b) is engaging in unfair trading practices, after a determination by a competent WTO body that those practices are prohibited or actionable under the WTO Agreement;
 - (c) is engaging in export of goods made by prison labour;
 - (d) has serious shortcomings in its customs controls on the export or transit of the substances controlled under—
 - (i) the UN Single Convention on Narcotic Drugs (1961) as amended by the 1972 Protocol(7);
 - (ii) the UN Convention on Psychotropic Substances (1971)(8); or
 - (iii) the UN Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988)(9);
 - (e) has engaged or is engaging in serious and systematic violations of the principles of international conventions on anti-terrorism and money laundering to which the United Kingdom is a party;
 - (f) is seriously and systematically infringing the requirements imposed by regional fishery management organisations or international arrangements to which the United Kingdom is a party, concerning the conservation and management of fishery resources; or
 - (g) is seriously and systematically failing to comply with the conditions specified in a customs cooperation notice.
- (3) The Secretary of State must follow the warning and assessment procedure specified in and provided for by regulation 26, before publishing a notice under paragraph (1).
- (4) In these Regulations—
- “WTO body” means a body established under the WTO Agreement; and
- “WTO Agreement” means the Agreement Establishing the World Trade Organization, signed at Marrakesh on 15th April 1994(10).

PART 10

Suspension or variation of GSP rate on certain goods

Goods Graduation – General Framework

22.—(1) The Secretary of State may publish a goods graduation notice, suspending the GSP rate on specified GSP goods originating from a GF country, where a Ground established in Schedule 3 applies.

- (2) Schedule 3 has effect for the purposes of determining—
 - (a) the circumstances in which a goods graduation notice must be published;
 - (b) the contents of a goods graduation notice; and
 - (c) the period of suspension.

(7) Cmnd. 7466. Available electronically at the Foreign Commonwealth and Development Office treaties database treaties.fco.gov.uk. A hard copy is available free of charge at the offices of the Foreign and Commonwealth Office, King Charles Street, London SW1A 2AH.

(8) Cmnd. 2307. Available electronically and hard copy, as described above.

(9) Cmnd. 1927. Available electronically and hard copy, as described above.

(10) Cmnd. 3277. Available electronically and hard copy, as described above.

Trade Preference Safeguard Measure

23.—(1) The Secretary of State may publish a trade preference safeguard notice to apply a trade preference safeguard measure.

- (2) Schedule 4 has effect for the purposes of determining—
- (a) when a trade preference safeguard measure may be applied by way of publishing a trade preference safeguard notice;
 - (b) the contents of a trade preference safeguard notice; and
 - (c) the procedure for publication of such a notice.

Additional Import Duty

24.—(1) The GSP rate is suspended on GSP goods originating from a GSP country where additional import duty is applied to those goods, pursuant to a notice or regulations referred to in paragraph (2).

- (2) The notices and regulations referred to in paragraph (1) are—
- (a) a public notice published under section 13 of the Act (“dumping of goods, foreign subsidies and increases in imports”);
 - (b) regulations made under section 14 of the Act (“increases in imports or changes in price of agricultural goods”);
 - (c) regulations made under section 15 of the Act (“international disputes etc”); or
 - (d) regulations made under section 51, or section 56 of the Act that make provision for additional import duty.
- (3) In this regulation—
- (a) “additional import duty” means—
 - (i) an import duty applied to goods in addition to the standard rate of import duty; or
 - (ii) a tariff rate quota.
 - (b) “tariff rate quota” has the same meaning as given in paragraph 16(3)(b) of Schedule 5 to the Act, when applied to “relevant goods” as referred to in paragraph 16(2) of that Schedule.

PART 11

General provision about notices and warning and assessment procedure

General

25.—(1) In addition to the information otherwise required by these Regulations, a notice published, or a notification given—

- (a) may contain such other information as the Secretary of State considers appropriate;
- (b) may make different provision for different cases or for different purposes;
- (c) may be amended to include additional or different information; and
- (d) must be made in writing, which may include by electronic means and a requirement to notify is to be read accordingly.

(2) Where a notice is published, or a notification is given under these Regulations that notice or notification—

- (a) may be published or provided in consolidated form with one or more other notices or notifications, as the Secretary of State considers appropriate; and
 - (b) may be revoked by a subsequent notice or notification.
- (3) For the purpose of these Regulations—
- (a) a notice is published by—
 - (i) posting electronically on <https://www.gov.uk>; and
 - (ii) making a hard copy available for inspection free of charge at the principal offices of HMRC(11); and
 - (b) a notification to a GSP country is given to such person or competent body as the Secretary of State considers appropriate in a particular case, by—
 - (i) posting electronically or by hard copy; and
 - (ii) using such address as the Secretary of State considers appropriate, taking account of an electronic or postal address that a GSP country has notified to the Secretary of State for a purpose under these Regulations.

Warning and Assessment Procedure

- 26.—(1) Before taking an action specified in paragraph (2), the Secretary of State—
- (a) must follow the warning and assessment procedure specified in paragraph (3) unless otherwise stated in paragraph 2;
 - (b) may follow a single warning and assessment procedure for more than one circumstance requiring such a procedure under these Regulations, if the Secretary of State considers this appropriate;
 - (c) must follow procedures specified as mandatory in a particular case, in a notice published as provided for by paragraph (4); and
 - (d) may follow procedures specified as discretionary in a particular case in that notice.
- (2) The actions specified for the purposes of paragraph (1) are—
- (a) the suspension of a country from the EF, as provided for under regulation 19;
 - (b) the suspension of a country from the GSP, or the suspension or variation of GSP rates on certain GSP goods originating from that country under regulation 21, except in a case where regulation 21(4) applies ; or
 - (c) the application of a trade preference safeguard measure on GSP goods under regulation 23 except in a case where an urgent trade safeguard notice is published.
- (3) The Secretary of State must take the following steps by way of a warning and assessment procedure—
- (a) publish a warning notice;
 - (b) in the case where the actions referred to in paragraph (2)(a) and (b) are being considered, notify the warning notice to the affected GSP country;
 - (c) carry out an assessment of the circumstances giving rise to the publication of a warning notice;
 - (d) consider in carrying out an assessment—
 - (i) whether the circumstances giving rise to the issue of a warning notice and specified in that notice, continue to apply;

(11) HMRC principal offices are at 100 Parliament Street, London, SW1A 2BQ.

- (ii) representations received;
 - (iii) in the case of the actions referred to in paragraph (2)(a) and (b), remedial steps taken by the GSP country, relating to the circumstances, since the service of the warning notice; and
 - (iv) in the case of a trade preference safeguard measure, whether the circumstances in paragraph 1(a) and (b) of Schedule 4 apply;
 - (e) conclude the assessment after the end of the representations period or after any other period specified in the warning notice;
 - (f) publish an assessment notice, before the expiry of the validity period (including one extended under regulation 27(3)(c) in a relevant warning notice; and
 - (g) in a case where the actions referred to in paragraph (2)(a) and (b) are being considered, notify the assessment notice to the affected GSP country.
- (4) The Secretary of State may—
- (a) publish a notice making further provision for procedures in relation to warning and assessment, including—
 - (i) procedures that must or may be followed by the Secretary of State; or
 - (ii) procedures that qualifying GSP countries or other persons must follow in order to submit evidence or make representations; and
 - (b) take into account, when carrying out an assessment, other evidence that the Secretary of State considers to be relevant and reasonably available.

Warning notice

- 27.—**(1) A “warning notice” means—
- (a) a notice that contains the information specified in paragraph (2); and
 - (b) which is required to be published under regulation 26(3)(a) and where appropriate, notified to a country under regulation 26(3)(b).
- (2) A warning notice must contain the following information—
- (a) the matters leading the Secretary of State to consider whether, as the case may be—
 - (i) to suspend a country from the EF, on the grounds that the criteria in regulation 15(1)(b), (c) or (d) are no longer satisfied by an EF country;
 - (ii) to take an action specified in regulation 21(1), by reason of circumstances specified in regulation 21(2); or
 - (iii) to apply a trade preference safeguard measure;
 - (b) the period within which representations may be made (“the representations period”) by—
 - (i) a qualifying GSP country specified in the notice;
 - (ii) in a case to which sub-paragraph (a)(i) or (ii) apply, an interested party; or
 - (iii) in a case to which sub-paragraph (a)(iii) applies, a person affected, as defined in paragraph 3 of Schedule 4;
 - (c) actions the Secretary of State may take as specified in regulation 26(2)—
 - (i) after the end of the representations period; and
 - (ii) after the issue of an assessment notice.
- (3) The Secretary of State may—
- (a) serve more than one warning notice (whether or not at the same time);

- (b) specify different actions under sub-paragraph (2)(c) in such notices; or
 - (c) extend the period of a warning notice, by publishing a further such notice that gives reasons for the extension and in a case covered by regulation 26(3)(b), notifying the country of the extension.
- (4) Unless extended in accordance with paragraph (3)(c), a warning notice is valid for a period which—
- (a) begins with the day the warning notice is published; and
 - (b) ends on the earlier of—
 - (i) the day on which an assessment notice is published; or
 - (ii) the day that is 12 months after the day of publication.

Assessment notice

- 28.**—(1) An “assessment notice” means a notice that—
- (a) sets out the outcome of the assessment carried out by the Secretary of State under a warning and assessment procedure;
 - (b) is required to be published under regulation 26(3)(f); and
 - (c) when regulation 26(3)(g) applies—
 - (i) is required to be notified to a country; and
 - (ii) may be published and notified with a suspension or variation notice (whether consolidated with such a notice or not).
- (2) Subject to regulation 27(3)(c), an assessment notice must be published before the expiry of the validity period of a warning notice.
- (3) Where these Regulations require the Secretary of State to serve an assessment notice, that notice must state whether the Secretary of State considers it appropriate to—
- (a) take no further action for the time being;
 - (b) undertake further monitoring of compliance with the EF;
 - (c) undertake further review or assessment of—
 - (i) compliance with conditions specified in a customs cooperation notice;
 - (ii) the circumstances under regulation 21(2) that have led to the publication and notification of a warning notice; or
 - (iii) circumstances relevant to the application of a trade preference safeguard measure;
 - (d) issue a further warning notice;
 - (e) suspend a country from the EF under regulation 19;
 - (f) suspend a country from the GSP or to suspend or vary GSP rates on specified goods, under regulation 21;
 - (g) publish a trade preference safeguard notice under regulation 23 and Schedule 4.

Suspension and variation notices

- 29.**—(1) A “suspension notice” means a notice published by the Secretary of State and notified to an affected country that suspends—
- (a) that country from the GSP under regulation 21(1)(a)(i);
 - (b) an EF country from the EF, under regulation 18 or 19; or

- (c) the GSP rate on specified goods originating from a specified country, under regulation 21(1)(a)(ii).
- (2) A suspension notice referred to in paragraph (1)(b) must apply the GF to the country suspended from the EF provided—
 - (a) it is still an eligible developing country, but not a least developed country; and
 - (b) that notice (or a different suspension notice) does not suspend the country from the GSP under regulation 21(1)(a)(i).
- (3) A “variation notice” means a notice under regulation 21(1)(b) that varies the GSP rate on specified goods originating from a specified country for a specified period.
- (4) The period of suspension or variation in a suspension or variation notice respectively must—
 - (a) not exceed 12 months; and
 - (b) not begin earlier than 28 days from the day starting with publication of the notice.
- (5) Such notices must specify —
 - (a) the regulation pursuant to which the notice has been published;
 - (b) the country and where appropriate, the goods to which the suspension or variation applies;
 - (c) the days on which the period of suspension or variation begin and end; and
 - (d) in a case where the notice applies the GF to the country under paragraph (2), the fact that the GF will apply from the day that the EF is suspended.
- (6) The publication of suspension or variation notice does not affect the right of the Secretary of State to make regulations at any time to—
 - (a) withdraw a country from the GSP or a GSP framework;
 - (b) withdraw GSP rates from GSP goods; or
 - (c) vary GSP rates on specified GSP goods.

PART 12

Eligible developing countries

Amendment of Schedule 3 to the Act

- 30.** Schedule 3 to the Act is amended as follows—
- (a) in Part 2 (least developed countries)—
 - (i) in the appropriate place, for “Burma”, substitute “Myanmar”; and
 - (ii) omit Equatorial Guinea; and
 - (b) in Part 3 (other eligible countries)—
 - (i) in the appropriate place, add Algeria;
 - (ii) omit Guyana, Nauru, Samoa and Tonga; and
 - (iii) in the appropriate place, for “Swaziland”, substitute “Eswatini”.

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Signed by authority of the Secretary of State for International Trade

At 3.25 p.m. on 15th December 2020

Greg Hands
Minister of State for Trade Policy
Department for International Trade

SCHEDULES

SCHEDULE 1

Regulations 7 and 8

Part 1 General Framework (“GF”) Countries

Algeria	Honduras	Morocco	Syria
Cameroon	India	Nicaragua	Tajikistan
Congo	Indonesia	Nigeria	Tunisia
Cook Islands	Ivory Coast	Niue	Ukraine
Egypt	Jordan	Occupied Palestinian Territories	Uzbekistan
El Salvador	Kenya	Papua New Guinea	Vietnam
Eswatini	Kosovo		Zimbabwe
Georgia	Micronesia		
Ghana	Moldova		
Guatemala			

Part 2 Enhanced Framework (“EF”) Countries

Armenia	Cape Verde	Mongolia	Philippines
Bolivia	Kyrgyzstan	Pakistan	Sri Lanka

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SCHEDULE 2

Regulations 15 and 21

Schedule 2 Conventions

PART 1

1. Convention on the Prevention and Punishment of the Crime of Genocide (1948)(**12**).
2. International Convention on the Elimination of All Forms of Racial Discrimination (1965)(**13**).
3. International Covenant on Civil and Political Rights (1966)(**14**).
4. International Covenant on Economic, Social and Cultural Rights (1966)(**15**).
5. Convention on the Elimination of All Forms of Discrimination Against Women (1979)(**16**).
6. Convention Against Torture and other Cruel, Inhuman or Degrading Treatment or Punishment (1984)(**17**).
7. Convention on the Rights of the Child (1989)(**18**).
8. Convention concerning Forced or Compulsory Labour, No 29 (1930)(**19**).
9. Convention concerning Freedom of Association and Protection of the Right to Organise, No 87 (1948)(**20**).
10. Convention concerning the Application of the Principles of the Right to Organise and to Bargain Collectively, No 98 (1949)(**21**).
11. Convention concerning Equal Remuneration of Men and Women Workers for Work of Equal Value, No 100 (1951)(**22**).
12. Convention concerning the Abolition of Forced Labour, No 105 (1957)(**23**).
13. Convention concerning Discrimination in Respect of Employment and Occupation, No 111 (1958)(**24**).
14. Convention concerning Minimum Age for Admission to Employment, No 138 (1973)(**25**).
15. Convention concerning the Prohibition and Immediate Action for the Elimination of the Worst Forms of Child Labour, No 182 (1999)(**26**).

(12) Cmnd. 4421. All Schedule 2 conventions are available electronically at the Foreign and Commonwealth Office treaties database treaties.fco.gov.uk. Hard copies are available free of charge at the offices of the Foreign and Commonwealth Office, King Charles Street, London SW1A 2AH.

(13) Cmnd. 4108.

(14) Cmnd. 6702.

(15) Cmnd. 6702.

(16) Cmnd. 643.

(17) Cmnd. 1775.

(18) Cmnd. 1976.

(19) Cmnd. 3693.

(20) Cmnd. 7638.

(21) Cmnd. 7852.

(22) Cmnd. 5039.

(23) Cmnd. 313.

(24) Cmnd. 5301.

(25) Cmnd. 5275.

(26) Cmnd. 5213.

PART 2

16. Convention on International Trade in Endangered Species of Wild Fauna and Flora (1973)(27).
17. Montreal Protocol on Substances that Deplete the Ozone Layer (1987)(28).
18. Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal (1989)(29).
19. Convention on Biological Diversity (1992)(30).
20. United Nations Framework Convention on Climate Change (1992)(31).
21. Cartagena Protocol on Biosafety to the Convention on Biological Diversity (2000)(32).
22. Stockholm Convention on Persistent Organic Pollutants (2001)(33).
23. Kyoto Protocol to the United Nations Framework Convention on Climate Change (1997)(34).
24. Single Convention on Narcotic Drugs (1961)(35).
25. Convention on Psychotropic Substances (1971)(36).
26. United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances (1988)(37).
27. United Nations Convention against Corruption (2003)(38).

SCHEDULE 3

Regulation 22

Goods Graduation

1. In this Schedule—

“GF imports” means goods that—

- (a) are imported into the British Islands,
- (b) originate from a GF country that is a qualifying GSP country, and
- (c) have a standard rate of import duty greater than a nil rate;

“goods graduation ground” means—

- (a) Ground A which applies to GF imports in the circumstances referred to in paragraph 2; or
- (b) Ground B which applies to GF imports in the circumstances referred to in paragraph 3;

“goods graduation notice” means a notice published under regulation 22(1) that provides for the following matters—

- (a) the fact that the GF rate is to be suspended on GF imports;

(27) Cmnd. 6647.

(28) Cmnd. 977.

(29) Cmnd. 3108.

(30) Cmnd. 2915.

(31) Cmnd. 2833.

(32) Cmnd. 6170.

(33) Cmnd. 6581.

(34) Cmnd. 6485.

(35) Cmnd. 2631.

(36) Cmnd. 2307.

(37) Cmnd. 1927.

(38) Cmnd. 6854.

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- (b) the graduation goods and GF country, or countries, to which the suspension applies;
- (c) the day the suspension of the GF rate begins;
- (d) the day the suspension ends and the fact the period of suspension can be extended by a further notice; and
- (e) the goods graduation ground.

“graduation assessment” means an assessment of GF imports carried out by the Secretary of State that—

- (a) is carried out at any time during the period 1st January to 29th September;
- (b) assesses the value of GF imports over the import review period ending on the preceding 31st December;
- (c) is carried out in 2022 and every third year thereafter; and
- (d) determines whether Ground B applies in accordance with paragraph 3;

“graduation goods” means GF imports in respect of which—

- (a) a goods graduation ground applies; or
- (b) the relevant GF rate has been suspended in accordance with regulation 22 and this Schedule;

“GSP BI imports” means GSP goods that—

- (a) are imported into the British Islands;
- (b) originate from qualifying GSP countries; and
- (c) have a standard rate of import duty greater than a nil rate.

Ground A

2. Ground A applies, where, immediately before the appointed day, the European Union had suspended preferential rates of import duty under the EU GSP on goods originating from a GF country, pursuant to an implementing act under article 8.3 of the EU GSP.

Ground B

3.—(1) Ground B applies, where—

- (a) a graduation assessment has been carried out; and
- (b) that assessment determines that during the import review period ending on the preceding 31st December, GF imports from one GF country—
 - (i) have the GSP section reference specified in column 1 of the Table; and
 - (ii) the import ratio for those goods, exceeds the import threshold in column 2, of the Table.

(2) For the purposes of Ground B, the Table in this paragraph (“the Table”) has effect, in accordance with the rules specified in this paragraph and the following words and expressions have the following meaning—

“import ratio” means the mean average value of GF imports from one GF country, as a percentage of the total value of GSP BI imports of the same goods, into the British Islands, over the import review period;

“import threshold” means the maximum permitted import ratio specified in column 2 of the Table;

“same goods” means goods in the same GSP section.

Table

<i>Column 1</i>	<i>Column 2</i>
S-2a	17.5%
S-3	17.5%
S-5	17.5%
S-11a	47.2%
S-11b	47.2%
All other GSP section references not specified in the preceding rows	57.0%

4. Where Ground A applies—
 - (a) the Secretary of State must publish a goods graduation notice, on or before the appointed day and may publish more than one notice;
 - (b) the GF rate on the graduation goods is suspended during the period specified in such a notice;
 - (c) the period of suspension may begin on or after the appointed day; and
 - (d) the period of suspension must end on the last day that the EU GSP rate is suspended under the applicable implementing act or acts; (unless extended by a further notice).
5. Where Ground B applies—
 - (a) the goods graduation notice must be published on or before 30th September of the year preceding the year in which the suspension begins;
 - (b) the suspension of the GF rate must begin on the 1st January following the publication of the goods graduation notice; and
 - (c) the period of suspension cannot exceed 3 years (unless extended by further notice).
6. In the circumstances specified in paragraph 7, the Secretary of State must—
 - (a) extend the suspension period for graduation goods, so that there is no interruption in consecutive periods; and
 - (b) publish a goods graduation notice, on or before 30th September of the year preceding the year in which the extended suspension begins.
7. The suspension of the GF rate on graduation goods must be extended where—
 - (a) the GF rate on those goods is already suspended under regulation 22; and
 - (b) either—
 - (i) Ground A applies pursuant to paragraph 2 and then continues to apply pursuant to paragraph 3; or
 - (ii) a graduation assessment determines that Ground B applies to the goods, in accordance with paragraph 3.

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SCHEDULE 4

Regulation 23

Trade Preference Safeguard Measure

Application of a trade preference safeguard measure

1. A “trade preference safeguard measure” means a measure suspending or varying the GSP rate on GSP imports where the Secretary of State determines that—

- (a) there are increased quantities of GSP imports; and
- (b) those imports are causing or threaten to cause, serious difficulties to United Kingdom producers of like goods or directly competing goods.

2. In determining whether increased quantities of GSP imports are causing, or threatening to cause, serious difficulties for United Kingdom producers of like goods or directly competing goods the Secretary of State must take into account whether—

- (a) any such producers have suffered a deterioration in their economic or financial situation, which has had or is likely to have an effect upon their—
 - (i) market share;
 - (ii) production;
 - (iii) stocks;
 - (iv) production capacity;
 - (v) solvency;
 - (vi) profitability; or
 - (vii) capacity utilisation; or
- (b) employment in the United Kingdom is adversely affected.

3. For the purposes of this Schedule—

“directly competing goods” means goods that are regarded by the Secretary of State as competing in the same market in the United Kingdom as the GSP imports in question in terms of the characteristics, intended use and price of the goods;

“GSP imports” means GSP goods originating from one or more qualifying GSP countries, that are imported into the United Kingdom;

“increased quantities” means an increase in the volume of imports, whether in absolute terms or relative to the total production in the United Kingdom of like goods and directly competing goods;

“like goods” means—

- (a) goods which are like the GSP imports in question in all respects; or
- (b) goods which, although not alike in all respects, have characteristics closely resembling those of the GSP imports in question; and

“persons affected” means persons involved in the production, distribution or sale of like or directly competing goods.

Trade preference safeguard notice

4. A trade preference safeguard notice must contain—

- (a) the goods and countries to which the trade preference safeguard measure applies;
- (b) the fact that the GSP rate is to be suspended or varied on those goods;

- (c) where appropriate, the GSP rate as varied;
 - (d) the day the suspension or variation of the GSP rate begins;
 - (e) the day the suspension or variation ends; and
 - (f) a statement that the application of the measure can be extended by a further trade preference safeguard notice, in accordance with paragraph 8.
5. Before determining whether or not to publish a trade preference safeguard notice, the Secretary of State must follow the warning and assessment procedure specified in regulation 26.
6. Paragraph 5 does not apply to an “urgent trade preference safeguard notice”.
7. The Secretary of State may publish an urgent trade preference safeguard notice where—
- (a) the Secretary of State determines that publication of an assessment notice in accordance with paragraph 5 may, having regard to the matters specified in paragraph (—
 - (i) cause damage to United Kingdom producers that may be difficult to repair; or
 - (ii) affect employment in the United Kingdom; and
 - (b) the period of suspension or variation specified does not exceed 12 months.
8. The Secretary of State may publish a further trade preference safeguard notice to extend a measure contained in an existing trade preference safeguard notice, but must follow the warning and assessment procedure specified in regulation 26 before so doing, where—
- (a) the measure being extended had been imposed by an urgent trade preference safeguard notice; or
 - (b) the extension would mean that the total period for which a trade safeguard measure had been imposed would exceed 3 years.

SCHEDULE 5

Regulations 2(2), 10, 13 and 14

PART 1

Rules of Interpretation for the GSP Specified Goods Table

General rules

1. This Schedule specifies the rules of interpretation for the GSP Specified Goods Table (in this Schedule, “the Table”) and is without prejudice to the goods classification rules of interpretation.
2. Subject to paragraphs 3 to 6—
 - (a) the GF codes and EF codes, in column 5 or 6 respectively, apply to the GSP classifications in column 3 applicable to the description of goods in column 4; and
 - (b) where the SR code is in column 5 or 6, this means that the goods are not GSP goods under the GF or EF respectively.
3. Where goods may be classified under more than one GSP classification or description, the applicable codes—
 - (a) for a case falling within paragraph 6, are the codes corresponding to the L-description; and
 - (b) in any other case, are the codes corresponding to the most specific GSP classification.

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Exceptions to commodity codes

4. Where “ex” is placed before the GSP classification in column 3 of the Table, this means—
- (a) the corresponding codes in column 5 and 6 do not apply to all the goods falling under the GSP classification;
 - (b) the goods excepted from application of the codes are listed in the row, or rows, immediately below the row in which the “ex” is placed; and
 - (c) the applicable codes are those specified in columns 5 and 6 corresponding to that GSP classification determined in accordance with paragraph 3(b).

Seasonal codes

5. Where the letter “S” is before the commodity code in column 3, this means—
- (a) the codes specified in column 5 and 6 respectively only apply if the declaration acceptance date falls on a day during the period that begins and ends with the days specified by description in column 4; and
 - (b) no GF or EF code applies to the goods if the declaration acceptance date falls on a day that is outside that period.

Limited application

6. Where the letter “L” appears before the GSP classification in column 3, this means—
- (a) the codes specified in column 5 and 6 respectively do not apply to all the goods falling under the GSP classification in column 3 that are described in the first part of the description in column 4; and
 - (b) those codes only apply to certain goods, that are identifiable by a more specific “L-description” in column 4.

Interpretation

7.—(1) In this Schedule and in the Table, the following words and expressions have the following meaning—

“EF code” means the code used to calculate the GSP rate under regulation 14;

“GF code” means the code used to calculate the GSP rate under regulation 13;

“goods classification rules of interpretation” means the rules of interpretation applied to the Goods Classification Table in the Tariff of the United Kingdom;

“GSP classification” means the chapter, heading, sub-heading or commodity code of the Goods Classification Table that is used in column 3 of the Table to classify goods for the purposes of the EF or GF;

“L-description” means a description of goods in column 4—

- (a) given below a more general description;
- (b) written in italicised text; and
- (c) preceded by the letter “L”.

“n.e.s” means not elsewhere specified; and

“specified in the Notes to Chapter” refers to the relevant Chapter Notes to the Goods Classification Table;

“SR” means the goods are not GSP goods under the framework applicable to the column in which those letters appear; and

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“the Table” has the meaning given in paragraph 1.

(2) While the column headings “GF” and “EF” indicate that columns 5 and 6 list GF or EF codes respectively, this is without prejudice to the meaning of the code “SR”, when specified in those columns.

PART 2

GSP Specified Goods Table (“the Table”)

<i>Column</i>					
<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>
<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-1a	1	0101 29 90	Live horses, other than pure-bred breeding animals, other than for slaughter	GF2	EF1
S-1a	1	0101 30	Live asses	GF2	EF1
S-1a	1	0101 90	Live mules and hinnies	GF2	EF1
S-1a	1	0104 20 10	Live, pure-bred breeding goats	GF2	EF1
S-1a	1	0106 14 10	Live domestic rabbits	GF2	EF1
S-1a	1	0106 39 10	Live pigeons	GF2	EF1
S-1a	2	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	GF2	EF1
S-1a	2	0206 80 91	Edible offal of horses, asses, mules or hinnies, fresh or chilled, other than for the manufacture of pharmaceutical products	GF2	EF1
S-1a	2	0206 90 91	Edible offal of horses, asses, mules or hinnies, frozen, other than for the manufacture of pharmaceutical products	GF2	EF1
S-1a	2	0207 14 91	Livers, frozen, of fowls of the species Gallus domesticus	GF2	EF1
S-1a	2	0207 27 91	Livers, frozen, of turkeys	GF2	EF1
S-1a	2	0207 45 95	Livers, frozen, of ducks, geese or guinea fowls, other than fatty livers of ducks or geese	GF2	EF1
S-1a	2	0207 55 95		GF2	EF1
S-1a	2	0207 60 91		GF2	EF1
S-1a	2	ex 0208	Other meat and edible meat offal, fresh, chilled or frozen	SR	EF1
S-1a	2	0208 40 20	Seal meat	SR	SR

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>	
S-1a	2	0208 90 70	Frogs' legs	GF1	EF1	
S-1a	2	0210 92 92	Edible offal, salted, in brine, dried or smoked, of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	GF2	EF1	
S-1a	2	0210 99 10	Meat of horses, salted, in brine or dried	GF2	EF1	
S-1a	2	0210 99 59	Offal of bovine animals, salted, in brine, dried or smoked, other than thick skirt and thin skirt	GF2	EF1	
S-1a	2	0210 99 85	Offal, salted, in brine, dried or smoked, other than poultry liver, other than of domestic swine, or of bovine animals	GF2	EF1	
S-1a	4	0403 10 51	Yogurt, flavoured or containing added fruit, nuts or cocoa	GF2	EF1	
S-1a	4	0403 10 53		GF2	EF1	
S-1a	4	0403 10 59		GF2	EF1	
S-1a	4	0403 10 91		GF2	EF1	
S-1a	4	0403 10 93		GF2	EF1	
S-1a	4	0403 10 99		GF2	EF1	
S-1a	4	0403 90 71		Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	GF2	EF1
S-1a	4	0403 90 73			GF2	EF1
S-1a	4	0403 90 79			GF2	EF1
S-1a	4	0403 90 91	GF2		EF1	
S-1a	4	0403 90 93	GF2		EF1	
S-1a	4	0403 90 99	GF2		EF1	
S-1a	4	0405 20 10	Dairy spreads, of a fat content, by weight, of 39 % or more but not exceeding 75 %	GF2	EF1	
S-1a	4	0405 20 30		GF2	EF1	

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S-1a	4	0407 19 90	Birds' eggs, in shell, fresh, preserved or cooked, other than of poultry	GF2	EF1
S-1a	4	0407 29 90		GF2	EF1
S-1a	4	0407 90 90		GF2	EF1
S-1a	4	0409	Natural honey	SR	EF1
S-1a	4	0410	Edible products of animal origin, not elsewhere specified or included	GF2	EF1
S-1a	5	0511 99 39	Natural sponges of animal origin, other than raw	GF2	EF1
S-1b	3	ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	GF2	EF1
S-1b	3	0301 19	Live, ornamental saltwater fish	GF1	EF1
S-1b	3	L 0301 99 85	Other live fish; Other; Other: <i>L: Sharks (Squalus spp.),</i> <i>Porbeagle shark (Lamna nasus),</i> <i>Lesser or Greenland halibut (Reinhardtius hippoglossoides)</i> <i>and</i> <i>Atlantic halibut (Hippoglossus hippoglossus)</i>	GF4	EF1
S-1b	3	0302 21 10	Fresh or chilled lesser or Greenland halibut "Reinhardtius hippoglossoides"	GF4	EF1
S-1b	3	0302 21 30	Fresh or chilled Atlantic halibut "Hippoglossus hippoglossus"	GF4	EF1
S-1b	3	0302 45 30	Fresh or chilled Chilean jack mackerel "Trachurus murphyi"	GF4	EF1
S-1b	3	L 0302 45 90	Fresh or chilled jack and horse mackerel "Trachurus spp."; Other: <i>L: Other</i>	GF4	EF1
S-1b	3	0302 46	Fresh or chilled cobia "Rachycentron canadum"	GF4	EF1
S-1b	3	0302 49 90	Fresh or chilled Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	GF4	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-1b	3	0302 59 90	Fresh or chilled fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excluding cod, haddock, coalfish, hake, Alaska pollack, blue whittings, Boreogadus saida, whiting, pollack and ling)	GF4	EF1
S-1b	3	0302 81	Fresh or chilled dog fish and other sharks	GF4	EF1
S-1b	3	0302 82	Fresh or chilled, rays and skates “Rajidae”	GF4	EF1
S-1b	3	0302 83	Fresh or chilled toothfish “Dissostichus spp.”	GF4	EF1
S-1b	3	0302 84 90	Fresh or chilled sea bass “Dicentrarchus spp.” (excluding European sea bass)	GF4	EF1
S-1b	3	0302 85 90	Fresh or chilled sea bream “Sparidae” (excluding gilt-head sea bream, Dentex dentex and Pagellus spp.)	GF4	EF1
S-1b	3	L 0302 89 90	Other fresh or chilled fish, n.e.s: <i>L: Red snapper (Lutjanus purpureus), for processing, Bogue (Boops boops) and Other</i>	GF4	EF1
S-1b	3	0302 91 to 0302 99	Fresh or chilled livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal	GF4	EF1
S-1b	3	0303 55 30	Frozen Chilean jack mackerel “Trachurus murphyi”	GF4	EF1
S-1b	3	L 0303 55 90	Frozen jack and horse mackerel “Trachurus spp.” “(excl. Atlantic horse mackerel and Chilean jack mackerel)” <i>L: Other</i>	GF4	EF1
S-1b	3	0303 56	Frozen cobia “Rachycentron canadum”	GF4	EF1
S-1b	3	0303 59 90	Frozen Indian mackerels “Rastrelliger spp.”, seerfishes “Scomberomorus spp.”, jacks, crevalles “Caranx spp.”, silver pomfrets “Pampus spp.”, Pacific saury “Cololabis saira”, scads “Decapterus spp.”, capelin “Mallotus villosus”, bonitos “Sarda spp.”, marlins, sailfishes and spearfish “Istiophoridae”	GF4	EF1
S-1b	3	0303 69 90	Frozen fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excluding cod, haddock, coalfish, hake, Alaska pollack, blue whittings, Boreogadus saida, whiting, pollack, blue grenadier and ling)	GF4	EF1
S-1b	3	0303 81	Frozen dog fish and other sharks	GF4	EF1
S-1b	3	0303 82	Frozen rays and skates “Rajidae”	GF4	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-1b	3	0303 83	Frozen toothfish “Dissostichus spp.”	GF4	EF1
S-1b	3	0303 89 40	Frozen fish of the species <i>Orcynopsis unicolor</i>	GF4	EF1
S-1b	3	0303 89 55	Frozen gilt-head sea bream “ <i>Sparus aurata</i> ”	GF4	EF1
S-1b	3	0303 89 90	Frozen fish, n.e.s.	GF4	EF1
S-1b	3	0303 91 90	Frozen fish livers, roes and milt (excluding hard and soft roes for the manufacture of deoxyribonucleic acid or protamine sulphate)	GF4	EF1
S-1b	3	0303 92	Frozen shark fins	GF4	EF1
S-1b	3	0303 99	Frozen fish fins, heads, tails, maws and other edible fish offal (excluding livers, roes, milt and shark fins)	GF4	EF1
S-1b	3	0304 56 20	Fresh or chilled meat, whether or not minced, of porbeagle shark “ <i>Lamna nasus</i> ” (excluding fillets)	GF4	EF1
S-1b	3	0304 56 90	Fresh or chilled meat, whether or not minced, of dogfish and other sharks (excluding fillets, picked dogfish “ <i>Squalus acanthias</i> ”, catsharks “ <i>Scyliorhinus spp.</i> ”, porbeagle shark “ <i>Lamna nasus</i> ” and blue shark “ <i>Prionace glauca</i> ”)	GF4	EF1
S-1b	3	L 0304 59 90	Fresh or chilled fish meat, whether or not minced (excluding all fillets, freshwater fish, flaps of herring, tilapias, catfish, carp, eels, Nile perch, snakeheads, salmonidae, swordfish, toothfish, rays, skates, dogfish and other sharks, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae) <i>L: Lesser or Greenland halibut “Reinhardtius hippoglossoides”</i> <i>Atlantic halibut “Hippoglossus hippoglossus</i>	GF4	EF1
S-1b	3	0304 79 90	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excluding cod, haddock, coalfish, hake, Alaska pollack, <i>Boreogadus saida</i> , whiting, blue grenadier and ling)	GF4	EF1
S-1b	3	0304 83 90	Frozen fillets of flat fish “Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae” (excluding plaice, flounder and megrim)	GF4	EF1
S-1b	3	0304 88 90	Frozen fillets of rays and skates “Rajidae”	GF4	EF1

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S-1b	3	0304 89 90	Frozen fish fillets, n.e.s.	GF4	EF1
S-1b	3	L 0305 39 90	Fillets of fish, dried, salted or in brine, but not smoked; (excluding tilapia, catfish, carp, eels, Nile perch, snakeheads, fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, and fish fillets, salted or in brine of Pacific salmon, Atlantic salmon, Danube salmon and lesser or Greenland halibut) <i>L: Fish of the species Clupea ilisha, in brine</i>	GF4	EF1
S-1b	3	0305 69 50	Pacific salmon “Oncorhynchus nerka, Oncorhynchus gorbusha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus”, Atlantic salmon “Salmo salar” and Danube salmon “Hucho hucho”, only salted or in brine (excluding fillets and offal)	GF4	EF1
S-1b	3	L 0305 69 80	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal; Other; Other: <i>L: Fish of the species Clupea ilisha, in brine</i>	GF4	EF1
S-1b	3	0306 11	Frozen rock lobster and other sea crawfish, even smoked, whether in shell or not, including ones in shell, cooked by steaming or by boiling in water	GF4	EF1
S-1b	3	0306 12	Frozen lobsters, even smoked or cooked by steaming or by boiling in water	GF4	EF1
S-1b	3	ex 0306 16	Frozen cold-water shrimps and prawns	GF2	EF2
S-1b	3	0306 16 99	Frozen cold-water shrimps and prawns “Pandalus spp.”, even smoked, whether in shell or not, including shrimps and prawns in shell, cooked by steaming or by boiling in water	GF4	EF2
S-1b	3	ex 0306 17	Other frozen shrimps and prawns	GF4	EF2
S-1b	3	0306 17 94	Frozen shrimps of the genus Crangon, other than of the species Crangon crangon	GF2	EF2
S-1b	3	0306 19 90	Frozen freshwater crustaceans, even smoked, whether in shell or not, cooked by steaming or by boiling in water; frozen flours, meals, and pellets of crustaceans, fit for human consumption	GF4	EF1
S-1b	3	0306 31 to 0306 32	Live, fresh or chilled lobster, rock lobster and other sea crawfish	GF4	EF1

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S-1b	3	0306 35 90	Cold-water shrimps and prawns “Pandalus spp.”, whether in shell or not, live, fresh or chilled	GF4	EF1
S-1b	3	0306 36 10	Shrimps of the family Pandalidae, whether in shell or not, live, fresh or chilled (excluding “Pandalus spp.”)	GF4	EF1
S-1b	3	0306 36 90	Shrimps and prawns, whether in shell or not, live, fresh or chilled (excluding “Pandalidae” and “Crangon”)	GF4	EF1
S-1b	3	L 0306 39 90	Crustaceans, fit for human consumption, whether in shell or not, live, fresh or chilled (excluding rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, fit for human consumption, fresh or chilled <i>L: Peurulluss spp</i>	GF4	EF1
S-1b	3	0306 91 00	Rock lobster and other sea crawfish “Palinurus spp., Panulirus spp. and Jasus spp.”, whether in shell or not, dried, salted, smoked or in brine, including in shell, cooked by steaming or by boiling in water	GF4	EF1
S-1b	3	0306 92 10	Whole lobsters “Homarus spp.”, dried, salted, smoked or in brine, including lobsters in shell, cooked by steaming or by boiling in water	GF4	EF1
S-1b	3	0306 92 90	Parts of lobsters “Homarus spp.”, whether in shell or not, dried, salted, smoked or in brine, including parts in shell, cooked by steaming or by boiling in water	GF4	EF1
S-1b	3	0306 95 20	Shrimps and prawns “Pandalus spp.”, whether in shell or not, dried, salted, smoked or in brine, including ones in shell, cooked by steaming or by boiling in water	GF4	EF1
S-1b	3	0306 95 30	Shrimps of the family Pandalidae, whether in shell or not, dried, salted, smoked or in brine, including shrimps in shell, cooked by steaming or by boiling in water (excluding “Pandalus spp.”)	GF4	EF1
S-1b	3	0306 95 90	Shrimps and prawns, whether in shell or not, dried, salted, smoked or in brine, including ones in shell, cooked by steaming or by boiling in water (excluding “Pandalidae” and “Crangon”)	GF4	EF1
S-1b	3	L 0306 99 90	Crustaceans, fit for human consumption, whether in shell or not, dried, salted, smoked or in brine, including crustaceans in shell, cooked by steaming or by boiling in water (excluding rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps, prawns and freshwater crayfish); flours, meals and pellets of crustaceans, dried, salted, smoked or in brine, fit for human consumption; Other, including flours, meals and pellets of crustaceans, fit for human consumption; Other:	GF4	EF1

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			<i>L: Peurullus spp</i>		
S-1b	3	0307 11 90	Oysters, even in shell, live, fresh or chilled (excluding live flat oysters “Ostrea” weighing “including shell” <= 40 g)	GF4	EF1
S-1b	3	0307 12	Oysters, even in shell, frozen	GF4	EF1
S-1b	3	0307 19	Oysters, even in shell, smoked, dried, salted or in brine	GF4	EF1
S-1b	3	0307 21	Live, fresh or chilled, scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten, even in shell	GF4	EF1
S-1b	3	0307 22 10	Coquilles St Jacques “Pecten maximus”, frozen, even in shell	GF4	EF1
S-1b	3	0307 22 90	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten, frozen, even in shell (excluding Coquilles St Jacques “Pecten maximus”)	GF4	EF1
S-1b	3	0307 29	Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten, smoked, dried, salted or in brine, even in shell	GF4	EF1
S-1b	3	0307 31 90	Mussels “Perna spp.”, live, fresh or chilled, with or without shell	GF4	EF1
S-1b	3	0307 32 90	Mussels “Perna spp.”, frozen, even in shell	GF4	EF1
S-1b	3	0307 39 80	Mussels “Perna spp.”, smoked, dried, salted or in brine, even in shell	GF4	EF1
S-1b	3	0307 42 10	Cuttle fish “Sepia officinalis, Rossia macrosoma, Sepiola spp.”, live, fresh or chilled, with or without shell	GF4	EF1
S-1b	3	0307 42 30	Squid “Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.”, live, fresh or chilled	GF4	EF1
S-1b	3	0307 42 90	Cuttle fish and squid, live, fresh or chilled, with or without shell (excluding “Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus”)	GF4	EF1
S-1b	3	0307 43 21	Lesser cuttle fish “Sepiola rondeleti”, frozen, with or without shell	GF4	EF1
S-1b	3	0307 43 25	Cuttle fish “Sepiola spp.”, frozen, with or without shell (excluding “Sepiola rondeleti”)	GF4	EF1
S-1b	3	0307 43 29	Cuttle fish “Sepia officinalis, Rossia macrosoma”, frozen, with or without shell	GF4	EF1
S-1b	3	0307 43 99	Cuttle fish and squid, frozen, with or without shell (excluding “Sepia officinalis, Rossia macrosoma, Sepiola spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Illex spp., Todarodes sagittatus”)	GF4	EF1

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S-1b	3	0307 49 20	Cuttle fish “Sepia officinalis, Rossia macrosoma, Sepioloa spp.”, smoked, dried, salted or in brine, with or without shell	GF4	EF1
S-1b	3	0307 49 50	Squid “Ommastrephes spp., Nototodarus spp., Sepioteuthis spp.”, smoked, dried, salted or in brine (excluding “Ommastrephes sagittatus”)	GF4	EF1
S-1b	3	0307 49 80	Cuttle fish and squid, smoked, dried, salted or in brine, with or without shell (excluding “Sepia officinalis, Rossia macrosoma, Sepioloa spp., Loligo spp., Ommastrephes spp., Nototodarus spp., Sepioteuthis spp., Todarodes sagittatus”)	GF4	EF1
S-1b	3	0307 51	Octopus “Octopus spp.”, live, fresh or chilled	GF4	EF1
S-1b	3	0307 52	Octopus “Octopus spp.”, frozen	GF4	EF1
S-1b	3	0307 59	Octopus “Octopus spp.”, smoked, dried, salted or in brine	GF4	EF1
S-1b	3	0307 71	Live, fresh or chilled, even in shell, clams, cockles and ark shells “families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae”	GF4	EF1
S-1b	3	0307 7210	Striped venus or other “Veneridae”, even in shell, frozen	GF4	EF1
S-1b	3	0307 7290	Frozen, even in shell, clams, cockles and ark shells “families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae”	GF4	EF1
S-1b	3	0307 79	Smoked, dried, salted or in brine, even in shell, clams, cockles and ark shells “families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae”	GF4	EF1
S-1b	3	0307 81 to 0307 99	Abalone (Haliotis spp.) and stromboid conchs (Strombus spp.) and Other, including flours, meals and pellets, fit for human consumption	GF4	EF1
S-1b	3	ex 0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	GF4	EF1
S-1b	3	0308 30 50	Frozen jellyfish “Rhopilema spp.” (excl. smoked)	GF2	EF1
S-2a	6	ex Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	GF2	EF1

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S-2a	6	0603 12	Fresh cut carnations and buds of a kind suitable for bouquets or for ornamental purposes	GF1	EF1
S-2a	6	0604 20 40	Fresh conifer branches, suitable for bouquets or ornamental purposes	GF1	EF1
S-2b	7	0701	Potatoes, fresh or chilled	GF2	EF1
S-2b	7	0703 10	Onions and shallots, fresh or chilled	GF2	EF1
S-2b	7	0703 90	Leeks and other alliaceous vegetables, fresh or chilled	GF2	EF1
S-2b	7	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled	GF2	EF1
S-2b	7	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled	GF2	EF1
S-2b	7	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled	GF2	EF1
S-2b	7	S 0707 00 05	Cucumbers, fresh or chilled, from 16 May to 31 October	GF2	EF1
S-2b	7	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled	GF2	EF1
S-2b	7	0709 20	Asparagus, fresh or chilled	GF2	EF1
S-2b	7	0709 30	Aubergines (eggplants), fresh or chilled	GF2	EF1
S-2b	7	0709 40	Celery other than celeriac, fresh or chilled	GF2	EF1
S-2b	7	0709 51	Mushrooms, fresh or chilled, excluding the products under sub-heading 0709 59 50	GF2	EF1
S-2b	7	ex 0709 59		GF2	EF1
S-2b	7	0709 59 50	Truffles	SR	EF1
S-2b	7	0709 60 10	Sweet peppers, fresh or chilled	GF2	EF1
S-2b	7	0709 60 99	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> , fresh or chilled, other than sweet peppers, other than for the manufacture of capsaicin or capsicum oleoresin dyes and other than for the industrial manufacture of essential oils or resinoids	GF2	EF1
S-2b	7	0709 70	Spinach, New Zealand spinach and orache spinach (garden spinach), fresh or chilled	GF2	EF1
S-2b	7	S 0709 91	Globe artichokes, fresh or chilled, from 1 July to 31 October	GF2	EF1
S-2b	7	0709 92 10	Olives, fresh or chilled, for uses other than the production of oil	GF2	EF1

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S-2b	7	0709 93 10	Courgettes, fresh or chilled	GF2	EF1
S-2b	7	0709 93 90	Fresh or chilled pumpkins, squash and gourds “Cucurbita spp.” (excl. courgettes)	GF2	EF1
S-2b	7	0709 99 10	Salad vegetables, fresh or chilled, other than lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.)	GF2	EF1
S-2b	7	0709 99 20	Chard (or white beet) and cardoons, fresh or chilled	GF2	EF1
S-2b	7	0709 99 40	Capers, fresh or chilled	GF2	EF1
S-2b	7	0709 99 50	Fennel, fresh or chilled	GF2	EF1
S-2b	7	0709 99 90	Fresh or chilled vegetables n.e.s.	GF2	EF1
S-2b	7	ex 0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen	GF2	EF1
S-2b	7	0710 80 85	Asparagus	SR	EF1
S-2b	7	ex 0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	GF2	EF1
S-2b	7	0711 20 90	Olives; Other	SR	SR
S-2b	7	ex 0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared,	GF2	EF1
S-2b	7	0712 90 19	Dried sweetcorn “ <i>Zea mays</i> var. <i>saccharate</i> ”, whether or not cut or sliced, but not further prepared (excl. hybrids for sowing)	SR	SR
S-2b	7	L 0712 90 90	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared; Other vegetables; mixtures of vegetables; Other: <i>L: Olives</i>	SR	EF1
S-2b	7	0713	Dried leguminous vegetables, shelled, whether or not skinned or split	GF2	EF1
S-2b	7	0714 20 10	Sweet potatoes, fresh, whole, and intended for human consumption	GF1	EF1
S-2b	7	0714 20 90	Sweet potatoes, other	GF2	EF1

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S-2b	7	0714 90	Jerusalem artichokes and similar roots and tubers with high inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith	GF1	EF1
S-2b	8	0802 11 90	Almonds, fresh or dried, whether or not shelled or peeled, other than bitter	GF2	EF1
S-2b	8	0802 12 90		GF2	EF1
S-2b	8	0802 21	Hazelnuts or filberts (<i>Corylus</i> spp.), fresh or dried, whether or not shelled or peeled	GF2	EF1
S-2b	8	0802 22		GF2	EF1
S-2b	8	0802 31	Walnuts, fresh or dried, whether or not shelled or peeled	GF2	EF1
S-2b	8	0802 32		GF2	EF1
S-2b	8	0802 41	Chestnuts (<i>Castanea</i> spp.), fresh or dried, whether or not shelled or peeled	GF2	EF1
S-2b	8	0802 42		GF2	EF1
S-2b	8	0802 51	Pistachios, fresh or dried, whether or not shelled or peeled	GF1	EF1
S-2b	8	0802 52		GF1	EF1
S-2b	8	0802 61	Macadamia nuts, fresh or dried, whether or not shelled or peeled	GF1	EF1
S-2b	8	0802 62		GF1	EF1
S-2b	8	0802 90 50	Pine nuts, fresh or dried, whether or not shelled or peeled	GF1	EF1
S-2b	8	0802 90 85	Other nuts, fresh or dried, whether or not shelled or peeled	GF1	EF1
S-2b	8	0803 10 10	Plantains, fresh	GF2	EF1
S-2b	8	0803 10 90	Bananas, including plantains, dried	GF2	EF1
S-2b	8	0803 90 90		GF2	EF1
S-2b	8	0804 10	Dates, fresh or dried	GF2	EF1
S-2b	8	0804 20	Figs	GF2	EF1
S-2b	8	0804 30	Pineapples, fresh or dried	GF2	EF1
S-2b	8	0804 40	Avocados, fresh or dried	GF2	EF1
S-2b	8	S 0805 21 to 0805 29	Mandarins, tangerines, satsumas, clementines, wilkings and similar citrus hybrids, fresh or dried, from 1 March to 31 October	GF2	EF1
S-2b	8	0805 40	Grapefruit, including pomelos, fresh or dried	GF1	EF1

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S-2b	8	0805 50 90	Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh or dried	GF2	EF1
S-2b	8	0805 90	Other citrus fruit, fresh or dried	GF2	EF1
S-2b	8	S 0806 10 10	Table grapes, fresh, from 1st January to 20th July and from 21st November to 31st December, excluding grapes of the variety Emperor (<i>Vitis vinifera</i> cv.) from 1st to 31st December	GF2	EF1
S-2b	8	0806 10 90	Other grapes, fresh	GF2	EF1
S-2b	8	ex 0806 20	Dried grapes	GF2	EF1
S-2b	8	L 0806 20 30	Dried grapes; Sultanas: <i>L: Other</i>	SR	SR
S-2b	8	0807 11	Melons (including watermelons), fresh	GF2	EF1
S-2b	8	0807 19		GF2	EF1
S-2b	8	0808 10 10	Cider apples, fresh, in bulk, from 16th September to 15th December	GF2	EF1
S-2b	8	0808 30 10	Perry pears, fresh, in bulk, from 1st August to 31st December	GF2	EF1
S-2b	8	S 0808 30 90	Other pears, fresh, from 1st May to 30th June	GF2	EF1
S-2b	8	0808 40	Quinces, fresh	GF2	EF1
S-2b	8	S 0809 10	Apricots, fresh, from 1st January to 31st May and from 1st August to 31st December	GF2	EF1
S-2b	8	0809 21	Sour cherries (<i>Prunus cerasus</i>), fresh	GF2	EF1
S-2b	8	S 0809 29	Cherries, fresh, from 1st January to 20th May and from 11th August to 31st December, other than sour cherries (<i>Prunus cerasus</i>)	GF2	EF1
S-2b	8	S 0809 30	Peaches, including nectarines, fresh, from 1st January to 10th June and from 1st October to 31st December	GF2	EF1
S-2b	8	S 0809 40 05	Plums, fresh, from 1st January to 10 th June and from 1st October to 31st December	GF2	EF1
S-2b	8	0809 40 90	Sloes, fresh	GF4	EF1
S-2b	8	S 0810 10	Strawberries, fresh, from 1st January to 30th April and from 1st August to 31st December	GF2	EF1
S-2b	8	0810 20	Raspberries, blackberries, mulberries and loganberries, fresh	GF2	EF1

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S-2b	8	0810 30	Black-, white- or redcurrants and gooseberries, fresh	GF2	EF1
S-2b	8	0810 40 30	Fruit of the species <i>Vaccinium myrtillus</i> , fresh	GF2	EF1
S-2b	8	0810 40 50	Fruit of the species <i>Vaccinium macrocarpon</i> and <i>Vaccinium corymbosum</i> , fresh	GF2	EF1
S-2b	8	0810 40 90	Other fruits of the genus <i>Vaccinium</i> , fresh	GF2	EF1
S-2b	8	0810 50	Kiwifruit, fresh	GF2	EF1
S-2b	8	0810 60	Durians, fresh	GF2	EF1
S-2b	8	0810 70	Persimmons	GF2	EF1
S-2b	8	0810 90 75	Other fruit, fresh	GF2	EF1
S-2b	8	ex 0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter,	GF2	EF1
S-2b	8	0811 10	Strawberries	SR	EF1
S-2b	8	0811 20	Raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries	SR	EF1
S-2b	8	0811 90 31	Guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, uncooked or cooked by steaming or boiling in water, frozen, containing added sugar or other sweetening matter, with a sugar content of <= 13% by weight	GF4	EF1
S-2b	8	0811 90 39	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, containing added sugar or other sweetening matter, with a sugar content of <= 13% by weight (excluding strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, gooseberries, guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca “betel” nuts, colanuts and macadamia nuts)	GF4	EF1
S-2b	8	0811 90 50	Fruit of species <i>vaccinium myrtillus</i> , uncooked or cooked by steaming or boiling in water, frozen, unsweetened	GF4	EF1
S-2b	8	0811 90 85	Guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts,	GF4	EF1

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			uncooked or cooked by steaming or boiling in water, frozen, not containing added sugar or other sweetening matter		
S-2b	8	0811 90 95	Frozen fruit and nuts, edible, uncooked or cooked by steaming or boiling in water, not containing added sugar or other sweetening matter (excluding strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants, fruits of the species <i>Vaccinium myrtillus</i> , <i>Vaccinium myrtilloides</i> and <i>Vaccinium angustifolium</i> , cherries, gooseberries, guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca “betel” nuts, colanuts and macadamia nuts)	GF4	EF1
S-2b	8	ex 0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	GF2	EF1
S-2b	8	0812 90 30	Papaws (papayas)	GF1	EF1
S-2b	8	0813 10	Apricots, dried	GF2	EF1
S-2b	8	0813 20	Prunes	GF2	EF1
S-2b	8	0813 30	Apples, dried	GF2	EF1
S-2b	8	0813 40 10	Peaches, including nectarines, dried	GF2	EF1
S-2b	8	0813 40 30	Pears, dried	GF2	EF1
S-2b	8	0813 40 50	Papaws (papayas), dried	GF1	EF1
S-2b	8	0813 40 95	Other fruit, dried, other than that of headings 0801 to 0806	GF1	EF1
S-2b	8	0813 50 12	Mixtures of dried fruit (other than that of headings 0801 to 0806) of papaws (papayas), tamarinds, cashew apples, lychees, jackfruit, sapodilla plums, passion fruit, carambola or pitahaya, but not containing prunes	GF2	EF1
S-2b	8	0813 50 15	Other mixtures of dried fruit (other than that of headings 0801 to 0806), not containing prunes	GF4	EF1
S-2b	8	0813 50 19	Mixtures of dried fruit (other than that of headings 0801 to 0806), containing prunes	GF2	EF1
S-2b	8	0813 50 31	Mixtures exclusively of tropical nuts of headings 0801 and 0802	GF2	EF1

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S-2b	8	0813 50 39	Mixtures exclusively of nuts of headings 0801 and 0802, other than of tropical nuts	GF4	EF1
S-2b	8	0813 50 91	Other mixtures of nuts and dried fruits of Chapter 8, not containing prunes or figs	GF2	EF1
S-2b	8	0813 50 99	Other mixtures of nuts and dried fruits of Chapter 8	GF2	EF1
S-2b	8	0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	GF1	EF1
S-2c	9	ex Chapter 9	Coffee, tea, maté and spices	GF1	EF1
S-2c	9	0901 12	Coffee, not roasted, decaffeinated	GF2	EF1
S-2c	9	0901 21	Coffee, roasted, not decaffeinated	GF2	EF1
S-2c	9	0901 22	Coffee, roasted, decaffeinated	GF4	EF1
S-2c	9	0901 90 90	Coffee substitutes containing coffee in any proportion	GF2	EF1
S-2c	9	0904 21 10	Sweet peppers, dried, neither crushed nor ground	GF2	EF1
S-2c	9	0905	Vanilla	GF4	EF1
S-2c	9	0907	Cloves (whole fruit, cloves and stems)	GF4	EF1
S-2c	9	0910 91 90	Mixtures of two or more products under different headings of headings 0904 to 0910, crushed or ground	GF2	EF1
S-2c	9	0910 99 33	Thyme; bay leaves	GF2	EF1
S-2c	9	0910 99 39		GF2	EF1
S-2c	9	0910 99 50		GF2	EF1
S-2c	9	0910 99 99	Other spices, crushed or ground, other than mixtures of two or more products under different headings of headings 0904 to 0910	GF2	EF1
S-2d	10	1008 50	Quinoa (<i>Chenopodium quinoa</i>)	GF2	EF1
S-2d	11	1104 29 17	Hulled cereal grains excluding barley, oats, maize, rice and wheat	GF2	EF1
S-2d	11	1105	Flour, meal, powder, flakes, granules and pellets of potatoes	GF2	EF1

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S-2d	11	1106 10	Flour, meal and powder of the dried leguminous vegetables of heading 0713	GF2	EF1
S-2d	11	1106 30	Flour, meal and powder of products from Chapter 8	GF2	EF1
S-2d	11	1108 20	Inulin	GF2	EF1
S-2d	12	ex Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit	GF2	EF1
S-2d	12	1209 21	Lucerne (alfalfa) seed, of a kind used for sowing	GF1	EF1
S-2d	12	1209 23 80	Other fescue seed, of a kind used for sowing	GF1	EF1
S-2d	12	1209 29 50	Lupine seed, of a kind used for sowing	GF1	EF1
S-2d	12	1209 29 80	Seeds of other forage plants, of a kind used for sowing	GF1	EF1
S-2d	12	1209 30	Seeds of herbaceous plants cultivated principally for their flowers, of a kind used for sowing	GF1	EF1
S-2d	12	1209 91 80	Other vegetable seeds, of a kind used for sowing	GF1	EF1
S-2d	12	1209 99 91	Seeds of plants cultivated principally for their flowers, of a kind used for sowing, other than those of sub-heading 1209 30 00	GF1	EF1
S-2d	12	1211 90 30	Tonquin beans, fresh or dried, whether or not cut, crushed or powdered	GF1	EF1
S-2d	12	1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	SR	SR
S-2d	12	1212 91	Sugar beet	SR	SR
S-2d	12	1212 93	Sugar cane	SR	SR
S-2d	13	ex Chapter 13	Lac; gums, resins and other vegetable saps and extracts	GF2	EF1
S-2d	13	1302 12	Vegetable saps and extracts, of liquorice	GF1	EF1
S-3	15	1501 90	Poultry fat, other than that of headings 0209 or 1503	GF2	EF1
S-3	15	1502 10 90 1502 90 90	Fats of bovine animals, sheep or goats, other than those of heading 1503 and other than for industrial uses other than the manufacture of foodstuffs for human consumption	GF2	EF1
S-3	15	1503 00 19	Lard stearin and oleostearin, other than for industrial uses	GF2	EF1

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S-3	15	1503 00 90	Lard oil, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared, other than tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption	GF2	EF1
S-3	15	1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	GF2	EF1
S-3	15	1505 00 10	Wool grease, crude	GF2	EF1
S-3	15	1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified	GF2	EF1
S-3	15	1508	Groundnut oil and its fractions, whether or not refined, but not chemically modified	GF2	EF1
S-3	15	1511 10 90	Palm oil, crude, other than for technical or industrial uses other than the manufacture of foodstuffs for human consumption	GF2	EF1
S-3	15	ex 1511 90	Palm oil and its fractions, whether or not refined but not chemically modified, other than crude oil	GF4	EF1
S-3	15	1511 90 91	Palm oil and its fractions, whether or not refined, but not chemically modified, for technical or industrial uses other than the manufacture of foodstuffs for human consumption	GF2	EF1
S-3	15	1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	GF2	EF1
S-3	15	ex 1513	Coconut (copra), palm-kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	GF2	EF1
S-3	15	1513 11 91	Crude coconut oil, in immediate packings (excluding for technical or industrial uses)	GF4	EF1
S-3	15	1513 11 99		GF4	EF1
S-3	15	1513 21 30	Crude palm kernel and babassu oil, in immediate packings of <= 1 kg (excluding for technical or industrial uses)	GF4	EF1
S-3	15	1513 21 90	Raw palm kernel oil and babassu oil in immediate packings of a net content of > 1 kg or put up otherwise (excluding oils for technical or industrial uses)	GF4	EF1
S-3	15	1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	GF2	EF1
S-3	15	1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	GF2	EF1

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S-3	15	ex 1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	GF2	EF1
S-3	15	1516 20 10	Hydrogenated castor oil, so called 'opal-wax'	GF1	EF1
S-3	15	ex 1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, other than edible fats or oils or their fractions of heading 1516	GF2	EF1
S-3	15	1517 10 90	Margarine containing <= 10% milkfats (excluding liquid)	GF4	EF1
S-3	15	1517 90 99	Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils, containing <= 10% milkfats (excluding fixed vegetable oils, fluid, mixed, edible mixtures or preparations for mould-release preparations, and solid margarine)	GF4	EF1
S-3	15	1518	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of Chapter 15, not elsewhere specified or included	GF2	EF1
S-3	15	1521 90 99	Beeswax and other insect waxes, whether or not refined or coloured, other than raw	GF2	EF1
S-3	15	1522 00 10	Degras	GF2	EF1
S-3	15	1522 00 91	Oil foots and dregs; soapstocks, other than containing oil having the characteristics of olive oil	GF2	EF1
S-4a	16	1601 00 10	Sausages and similar products, of liver, and food preparations based on liver	GF2	EF1
S-4a	16	1602 20 10	Goose or duck liver, prepared or preserved	GF2	EF1
S-4a	16	1602 41 90	Ham and cuts thereof, prepared or preserved, of swine other than of domestic swine	GF2	EF1
S-4a	16	1602 42 90	Shoulders and cuts thereof, prepared or preserved, of swine other than of domestic swine	GF2	EF1
S-4a	16	1602 49 90	Other prepared or preserved meat or meat offal, including mixtures, of swine other than of domestic swine	GF2	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-4a	16	1602 50 31	Other prepared or preserved meat or meat offal, cooked, of bovine animals, whether or not in airtight containers	SR	EF1
S-4a	16	1602 50 95		SR	EF1
S-4a	16	1602 90 31	Other prepared or preserved meat or meat offal, of game or rabbit	GF2	EF1
S-4a	16	1602 90 69	Other prepared or preserved meat or meat offal, of sheep or goats or other animals, not containing uncooked bovine meat or offal and not containing meat or meat offal of domestic swine	GF2	EF1
S-4a	16	1602 90 91		GF2	EF1
S-4a	16	1602 90 95		GF2	EF1
S-4a	16	1602 90 99		GF2	EF1
S-4a	16	1603 00 10	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates, in immediate packings of a net content not exceeding 1 kg	GF4	EF1
S-4a	16	ex 1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	GF2	EF1
S-4a	16	1604 15	Mackerel, whole or in pieces (excluding minced)	GF4	EF1
S-4a	16	1604 17	Eels, whole or in pieces (excluding minced)	GF4	EF1
S-4a	16	1604 18	Shark fins, whole or in pieces (excluding minced)	GF4	EF1
S-4a	16	1604 19 92	Cod of the species <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> , prepared or preserved, whole or in pieces (excluding finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	GF4	EF1
S-4a	16	1604 19 93	Coalfish “ <i>Pollachius virens</i> ”, prepared or preserved, whole or in pieces (excluding finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	GF4	EF1
S-4a	16	1604 19 94	Hake “ <i>Merluccius spp.</i> , <i>Urophycis spp.</i> ”, prepared or preserved, whole or in pieces (excluding finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	GF4	EF1
S-4a	16	1604 19 95	Alaska pollock “ <i>Theragra chalcogramma</i> ” and pollack “ <i>Pollachius pollachius</i> ”, prepared or preserved, whole or in pieces (excluding finely minced and fillets, raw, merely coated with batter or breadcrumbs, whether or not pre-fried in oil, frozen)	GF4	EF1

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S-4a	16	1604 19 97	Fish, prepared or preserved, whole or in pieces (excluding minced, merely smoked, and salmonidae, herrings, sardines, sardinella, anchovies, brisling, sprats, tunas, bonito "Sarda spp.", mackerel, eels, shark fins, Euthynnus spp., Orcynopsis unicolor, cod, coalfish, hake, Alaska pollock and pollack; fillets, raw, merely coated with batter or breadcrumbs, even pre-fried in oil, frozen)	GF4	EF1
S-4a	16	1604 20 05	Preparations of surimi	GF4	EF1
S-4a	16	L 1604 20 50	Prepared or preserved sardines, bonito, mackerel of species <i>Scomber scombrus</i> and <i>japonicus</i> and fish of species <i>Orcynopsis unicolor</i> (excluding whole or in pieces): <i>L: Curry fish balls made of fish meat, curry, wheat starch, salt, sugar, and compound condiments; Four colour rolls made of fish meat, crab stick, seaweed, beancurd skin, vegetable oil, sugar, salt, potato starch, monosodium glutamate and seasonings</i> <i>Of mackerel of the species <i>Scomber scombrus</i>,</i> <i>Of mackerel of the species <i>Scomber japonicus</i>, and</i> <i>Other</i>	GF4	EF1
S-4a	16	L 1604 20 90	Other prepared or preserved fish; Other; of other fish: <i>L: Preserved smoked coalfish,</i> <i>Brisling or sprats (<i>Sprattus sprattus</i>),</i> <i>Mackerel (<i>Scomber australasicus</i>), and</i> <i>Lamprey</i>	GF4	EF1
S-4a	16	1604 31	Caviar and caviar substitutes	GF4	EF1
S-4a	16	1604 32		GF4	EF1
S-4a	16	ex 1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	GF4	EF1
S-4a	16	1605 30 10	Lobster meat, cooked, for the manufacture of lobster butter or of lobster pastes, pates, soups or sauces	GF2	EF1
S-4b	17	1702 50	Chemically pure fructose	GF2	EF1
S-4b	17	1702 90 10	Chemically pure maltose	GF2	EF1

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S-4b	17	1704	Sugar confectionery (including white chocolate), not containing cocoa	GF2	EF1
S-4b	18	ex Chapter 18	Cocoa and cocoa preparations	GF2	EF1
S-4b	18	1806 10 15	Cocoa powder, containing added sugar or other sweetening matter but containing no sucrose or containing < 5% by weight of sucrose, including inverted sugar expressed as sucrose or isoglucose expressed as sucrose	GF4	EF1
S-4b	18	1806 10 20	Cocoa powder, containing added sugar or other sweetening matter, containing >= 5% but < 65% by weight of sucrose, including inverted sugar expressed as sucrose or isoglucose expressed as sucrose	GF4	EF1
S-4b	19	ex Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	GF2	EF1
S-4b	19	1901 20	Mixes and doughs for the preparation of bakers' wares of heading 1905	GF1	EF1
S-4b	19	1901 90 91	Other, containing no milkfats, sucrose, isoglucose, glucose or starch or containing less than 1,5 % milk fat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch, excluding food preparations in powder form of goods of headings 0401 to 0404	GF1	EF1
S-4b	19	1902 20 10	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared, containing > 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates	GF4	EF1
S-4b	20	ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	GF2	EF1
S-4b	20	2001 90 70	Sweet peppers, prepared or preserved by vinegar or acetic acid	GF4	EF1
S-4b	20	L 2001 90 92	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid; Other; Tropical fruit and tropical nuts; palm hearts: <i>L: Palm hearts</i>	GF4	EF1
S-4b	20	L 2001 90 97	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid; Other; Other: <i>L: Turnips (Brassica rapa spp. Rapa), Vine leaves,</i>	GF4	EF1

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			<i>Hop shoots and similar edible parts of plants,</i> <i>Potatoes and products thereof,</i> <i>Other</i>		
S-4b	20	2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	SR	EF1
S-4b	20	2004 90 30	Sauerkraut, capers and olives, prepared or preserved otherwise than by vinegar or acetic acid, frozen	GF4	EF1
S-4b	20	2005 80	Sweetcorn (<i>Zea mays</i> var. <i>saccharata</i>)	SR	EF1
S-4b	20	2005 91	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excluding frozen)	GF4	EF1
S-4b	20	ex 2005 99	Other vegetables and mixtures of vegetables	GF4	EF1
S-4b	20	2005 99 10	Fruit of genus <i>capsicum</i> , prepared or preserved otherwise than by vinegar or acetic acid (excl. sweet peppers and pimentos and frozen)	GF2	EF1
S-4b	20	2006 00 91	Guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, preserved by sugar drained, glacé or crystallised, with a sugar content of ≤ 13% by weight	GF4	EF1
S-4b	20	2006 00 99	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar “drained, glacé or crystallised”, with a sugar content of ≤ 13% by weight (excluding ginger, guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, coconuts, cashew nuts, brazil nuts, areca “betel” nuts, colanuts and macadamia nuts)	GF4	EF1
S-4b	20	2007 10 91	Jams, jellies, marmalades, purée and pastes, of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g (excluding with a sugar content of > 13% by weight)	GF4	EF1
S-4b	20	2007 10 99	Jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of ≤ 250 g (excluding with a sugar content of > 13% by weight)	GF4	EF1

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			and preparations of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)		
S-4b	20	2008 11 96	Groundnuts, roasted, in immediate packings of a net content <= 1 kg	GF4	EF1
S-4b	20	2008 19 12	Coconuts, cashew nuts, Brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, including mixtures containing these nuts >= 50% by weight, prepared or preserved, in immediate packings of a net content of > 1 kg (excluding preserved with sugar)	GF4	EF1
S-4b	20	2008 19 13	Roasted almonds and pistachios, in immediate packings of a net content > 1 kg	GF4	EF1
S-4b	20	2008 19 19	Nuts and other seeds, including mixtures, prepared or preserved, in immediate packings of a content of > 1 kg (excluding prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, groundnuts, roasted almonds and pistachios and coconuts, cashew nuts, brazil nuts, areca “betel” nuts, colanuts and macadamia nuts and mixtures containing >= 50% by weight of tropical nuts)	GF4	EF1
S-4b	20	2008 19 92	Coconuts, cashew nuts, Brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, including mixtures containing these nuts >= 50% by weight, prepared or preserved, in immediate packings of a net content of <= 1 kg	GF4	EF1
S-4b	20	2008 19 93	Roasted almonds and pistachios, in immediate packings of a net content <= 1 kg	GF4	EF1
S-4b	20	2008 19 95	Roasted nuts, in immediate packings of a net content <= 1 kg (excluding groundnuts, almonds, pistachios, coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts)	GF4	EF1
S-4b	20	2008 19 99	Nuts and other seeds, including mixtures, prepared or preserved, in immediate packings of a content of <= 1 kg (excluding prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, groundnuts, roasted nuts, and coconuts, cashew nuts, brazil nuts, areca “betel” nuts, colanuts and macadamia nuts and mixtures containing >= 50% by weight of tropical nuts)	GF4	EF1
S-4b	20	2008 20 19	Pineapples, otherwise prepared or preserved, containing added spirit, not elsewhere specified or included	GF1	EF1
S-4b	20	2008 20 39		GF1	EF1

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S-4b	20	2008 40 19	Pears; Containing added spirit; in immediate packings of a net content exceeding 1 kg; with a sugar content exceeding 13% by weight; other	SR	EF1
S-4b	20	2008 40 31	Pears; containing added spirit; in immediate packings of a net content not exceeding 1 kg; with a sugar content exceeding 15% by weight	SR	EF1
S-4b	20	2008 40 51 to 2008 40 90	Pears; not containing added spirit	SR	EF1
S-4b	20	2008 70 19	Peaches, including nectarines; containing added spirit in immediate packings of a net content exceeding 1 kg; with a sugar content exceeding 13% by weight; Other	SR	EF1
S-4b	20	2008 70 51	Peaches, including nectarines; containing added spirit; in immediate packings of a net content not exceeding 1 kg; with a sugar content exceeding 15% by weight	SR	EF1
S-4b	20	2008 70 61 to 2008 70 98	Peaches, including nectarines; not containing added spirit	SR	EF1
S-4b	20	2008 91	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excluding prepared or preserved with vinegar)	GF4	EF1
S-4b	20	2008 93 29	Cranberries “Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea”, prepared or preserved, containing added spirit, with a sugar content of $\leq 9\%$ by weight and of an actual alcoholic strength of $> 11.85\%$ mas (excluding preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	GF4	EF1
S-4b	20	2008 93 91	Cranberries “Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea”, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of > 1 kg (excluding preserved with sugar but not laid in syrup, jams, jellies, marmalades, purée and pastes, obtained by cooking)	GF4	EF1
S-4b	20	2008 97 03	Mixtures of tropical nuts and tropical fruit, containing by weight $\geq 50\%$ of tropical nuts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, in immediate packings of a net content of > 1 kg	GF4	EF1
S-4b	20	2008 97 05	Mixtures of tropical nuts and tropical fruit, containing by weight $\geq 50\%$ of tropical nuts, prepared or preserved, whether	GF4	EF1

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			or not containing added sugar or other sweetening matter or spirit, in immediate packings of a net content of ≤ 1 kg		
S-4b	20	2008 97 12	Mixtures of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, with a sugar content of $> 9\%$ by weight and of an actual alcoholic strength of $\leq 11.85\%$ mas	GF4	EF1
S-4b	20	2008 97 14	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, with sugar content $> 9\%$ by weight and of an actual alcoholic strength $\leq 11.85\%$ mas (excluding mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in the Notes to Chapter 20 with a net content of $\geq 50\%$ by weight, groundnuts and other seeds)	GF4	EF1
S-4b	20	2008 97 32	Mixtures of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, of an actual alcoholic strength of $\leq 11.85\%$ mas (excluding with sugar content of $> 9\%$ by weight)	GF4	EF1
S-4b	20	2008 97 34	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength $\leq 11.85\%$ mas (excluding with sugar content $> 9\%$ by weight and mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in the Notes to Chapter 20 with a net content of $\geq 50\%$ by weight, groundnuts and other seeds)	GF4	EF1
S-4b	20	2008 97 36	Mixtures of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, prepared or preserved, containing added spirit, of an actual alcoholic strength of $> 11.85\%$ mas (excluding with sugar content of $> 9\%$ by weight)	GF4	EF1
S-4b	20	2008 97 38	Mixtures of fruit or other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength $> 11.85\%$ mas (excluding with sugar content $> 9\%$ by weight and mixtures of nuts, tropical fruit and tropical fruit/nuts of a type specified in the Notes to Chapter 20 with a net content of $\geq 50\%$ by weight, groundnuts and other seeds)	GF4	EF1

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S-4b	20	2008 97 59	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excluding mixtures of tropical fruits and tropical fruits and nuts of a type specified in the Notes to Chapter 20, containing >= 50% by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of sub-heading 1904 20 10)	GF4	EF1
S-4b	20	2008 97 76	Mixtures of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg (excluding mixtures, in which the weight of no single fruit exceeds 50% of the total weight of the fruits)	GF4	EF1
S-4b	20	2008 97 78	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of <= 1 kg (excluding mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in the Notes to Chapter 20, of >= 50% by weight, groundnuts and other seeds, mixtures in which the weight of no single fruit exceeds 50% of the total weight of the fruits, and preparations of the Müsli type based on unroasted cereal flakes of sub-heading 1904 20 10)	GF4	EF1
S-4b	20	2008 97 92	Mixtures of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing >= 50% by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg	GF4	EF1
S-4b	20	2008 97 93	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of >= 5 kg, n.e.s. (excluding mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in the Notes to Chapter 20, containing >= 50% by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of sub-heading 1904 20 10)	GF4	EF1
S-4b	20	2008 97 94	Mixtures of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit,	GF4	EF1

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			sapodillo plums, passion fruit, carambola and pitahaya, including mixtures containing $\geq 50\%$ by weight of these fruits and coconuts, cashew nuts, brazil nuts, areca “betel” nuts, cola nuts and macadamia nuts, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 4.5 kg but < 5 kg		
S-4b	20	2008 97 96	Mixtures of fruit or other edible parts of plants, prepared or preserved, not containing added spirit or added sugar, in immediate packings of a net content of ≥ 4.5 kg but < 5 kg, n.e.s. (excluding mixtures of nuts, tropical fruits and tropical fruits and nuts of a type specified in the Notes to Chapter 20, containing $\geq 50\%$ by weight, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of sub-heading 1904 20 10)	GF4	EF1
S-4b	20	2008 99 11	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of $\leq 11.85\%$ mas	GF4	EF1
S-4b	20	2008 99 19	Ginger, prepared or preserved, containing added spirit, with actual alcoholic strength of $> 11.85\%$ mas	GF4	EF1
S-4b	20	2008 99 38	Guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya, prepared or preserved, containing added spirit, of an actual alcoholic strength $> 11.85\%$ mas (excluding with sugar content $> 9\%$ by weight)	GF4	EF1
S-4b	20	2008 99 40	Fruit and other edible parts of plants, prepared or preserved, containing added spirit, of an actual alcoholic strength of $> 11.85\%$ mas (excluding with a sugar content of $> 9\%$ by weight, nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola and pitahaya)	GF4	EF1
S-4b	20	L 2008 99 48	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included; Other, including mixtures other than those of subheading 2008 19; Other; Not containing added spirit; Containing added sugar, in immediate packings of a net content exceeding 1 kg; Tropical fruit	GF4	EF1
			<i>L: Mangoes, mangosteens, papaws (papayas), cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya, and</i>		
			<i>Other</i>		

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-4b	20	2008 99 49	Fruit and other edible parts of plants, prepared or preserved, not containing added spirit but containing added sugar, in immediate packings of a net content of > 1 kg (excluding preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, cranberries, ginger, grapes, plums, passion fruit, guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, carambola and pitahaya	GF4	EF1
S-4b	20	2009 79 19	Apple juice, unfermented, Brix value > 67 at 20°C, value of > 22 € per 100 kg, whether or not containing added sugar or other sweetening matter (excluding containing spirit)	GF4	EF1
S-4b	20	2009 81 19	Cranberry “Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea” juice, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > € 30 per 100 kg (excluding containing spirit)	GF4	EF1
S-4b	20	2009 81 59	Cranberry “Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea” juice, unfermented, Brix value ≤ 67 at 20°C, value of ≤ € 30 per 100 kg, containing ≤ 30% added sugar (excluding containing spirit)	GF4	EF1
S-4b	20	2009 81 95	Juice of fruit of the species Vaccinium macrocarpon, unfermented, Brix value ≤ 67 at 20°C (excluding containing added sugar or spirit)	GF4	EF1
S-4b	20	2009 89 36	Juice of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > € 30 per 100 kg (excluding containing spirit and mixtures)	GF4	EF1
S-4b	20	2009 89 38	Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter, Brix value > 67 at 20°C, value of > € 30 per 100 kg (excluding containing spirit, mixtures and juice of citrus fruits, guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes including grape must, apples, cranberries and pears)	GF4	EF1
S-4b	20	2009 89 71	Cherry juice, unfermented, Brix value ≤ 67 at 20°C, value of > € 30 per 100 kg net weight, containing added sugar (excluding containing spirit)	GF4	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-4b	20	2009 89 88	Juice of guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola or pitahaya, unfermented, Brix value <= 67 at 20°C, value of <= € 30 per 100 kg, containing <= 30% added sugar (excluding mixtures or containing spirit)	GF4	EF1
S-4b	20	2009 89 89	Juice of fruit or vegetables, unfermented, Brix value <= 67 at 20°C, value of <= € 30 per 100 kg, containing <= 30% added sugar (excluding mixtures or containing spirit, and juice of citrus fruits, guavas, mangoes, mangosteens, papaws “papayas”, tamarinds, cashew apples, lychees, jackfruit, sapodillo plums, passion fruit, carambola, pitahaya, pineapples, tomatoes, grapes including grape must, apples, cranberries and pears)	GF4	EF1
S-4b	20	2009 89 96	Cherry juice, unfermented, Brix value <= 67 at 20°C (excluding containing added sugar or containing spirit)	GF4	EF1
S-4b	21	ex Chapter 21	Miscellaneous edible preparations	GF2	EF1
S-4b	21	2101 11	Extracts, essences and concentrates, of coffee	GF4	EF1
S-4b	21	2101 20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	GF1	EF1
S-4b	21	2101 30 91	Extracts, essences and concentrates, of roasted chicory	GF4	EF1
S-4b	21	2102 20 19	Other inactive yeasts	GF1	EF1
S-4b	21	2104 20	Food preparations consisting of finely homogenised mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	GF4	EF1
S-4b	21	2106 10	Protein concentrates and textured protein substances	SR	SR
S-4b	21	2106 90 20	Compound alcoholic preparations of a kind used for the manufacture of beverages and of an actual alcoholic strength of by volume of > 0,5% vol (excluding those based on odoriferous substances)	GF4	EF1
S-4b	21	2106 90 30	Isoglucose syrups	SR	SR
S-4b	21	2106 90 51	Lactose syrup	SR	SR
S-4b	21	2106 90 55	Glucose syrup and maltodextrine syrup	SR	SR

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S-4b	21	2106 90 59	Flavoured or coloured sugar syrups; other not elsewhere specified or included;	SR	SR
S-4b	22	ex Chapter 22	Beverages, spirits and vinegar	GF2	EF1
S-4b	22	2204 10 11 to 2204 30 10	Wine of fresh grapes, including fortified wines; grape must other than that of heading 2009, excluding other grape must other than in fermentation	SR	SR
S-4b	22	2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	SR	EF1
S-4b	22	2208 40	Rum and other spirits obtained by distilling fermented sugar-cane products	SR	SR
S-4b	23	2302 50	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of leguminous plants	GF2	EF1
S-4b	23	2307 00 19	Other wine lees	GF2	EF1
S-4b	23	2308 00 19	Other grape marc	GF2	EF1
S-4b	23	2308 00 90	Other vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	GF1	EF1
S-4b	23	2309 10 90	Dog or cat food put up for retail sale, other than containing starch or glucose, glucose syrup, maltodextrine or maltodextrine syrup of sub-headings 1702 30 50, 1702 30 90, 1702 40 90, 1702 90 50 and 2106 90 55 or milk products	GF4	EF1
S-4b	23	2309 90 10	Fish or marine mammal solubles, of a kind used in animal feeding	GF1	EF1
S-4b	23	2309 90 91	Beet-pulp with added molasses, of a kind used in animal feeding	GF4	EF1
S-4b	23	2309 90 96	Other preparations of a kind used in animal feeding, including premixes, n.e.s.	GF4	EF1
S-4c	24	ex Chapter 24	Tobacco and manufactured tobacco substitutes	GF2	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-4c	24	2401 10 60	Sun-cured Oriental type tobacco, unstemmed or unstripped	GF1	EF1
S-4c	24	2402 10	Cigars, cheroots and cigarillos containing tobacco	GF4	EF1
S-4c	24	2402 20 90	Cigarettes, containing tobacco (excluding containing cloves)	GF4	EF1
S-4c	24	2402 90	Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes	GF4	EF1
S-4c	24	2403	Other manufactured tobacco and manufactured tobacco substitutes; 'homogenised' or 'reconstituted' tobacco; tobacco extracts and essences	GF4	EF1
S-5	25	2519 90 10	Magnesium oxide, other than calcined natural magnesium carbonate	GF1	EF1
S-5	25	2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 2825	GF1	EF1
S-5	25	2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers	GF1	EF1
S-5	27	Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	GF1	EF1
S-6a	28	2801	Fluorine, chlorine, bromine and iodine	GF1	EF1
S-6a	28	2802	Sulphur, sublimed or precipitated; colloidal sulphur	GF1	EF1
S-6a	28	ex 2804	Hydrogen, rare gases and other non-metals	GF1	EF1
S-6a	28	2804 69	Silicon, other than containing by weight not less than 99.99% of silicon	SR	SR
S-6a	28	2805 19	Alkali or alkaline-earth metals other than sodium and calcium	GF1	EF1
S-6a	28	2805 30	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	GF1	EF1
S-6a	28	2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid	GF1	EF1
S-6a	28	2807	Sulphuric acid; oleum	GF1	EF1
S-6a	28	2808	Nitric acid; sulphonitric acids	GF1	EF1
S-6a	28	2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined	GF1	EF1
S-6a	28	2810 00 90	Oxides of boron, other than diboron trioxide; boric acids	GF1	EF1
S-6a	28	2811	Other inorganic acids and other inorganic oxygen compounds of non-metals	GF1	EF1
S-6a	28	2812	Halides and halide oxides of non-metals	GF1	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-6a	28	2813	Sulphides of non-metals; commercial phosphorus trisulphide	GF1	EF1
S-6a	28	2814	Ammonia, anhydrous or in aqueous solution	GF2	EF1
S-6a	28	2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium	GF2	EF1
S-6a	28	2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium	GF1	EF1
S-6a	28	2817	Zinc oxide; zinc peroxide	GF2	EF1
S-6a	28	2818 10	Artificial corundum, whether or not chemically defined	GF2	EF1
S-6a	28	2818 20	Aluminium oxide, other than artificial corundum	GF1	EF1
S-6a	28	2819	Chromium oxides and hydroxides	GF2	EF1
S-6a	28	2820	Manganese oxides	GF2	EF1
S-6a	28	2821	Iron oxides and hydroxides; earth colours containing by weight 70% or more of combined iron evaluated as Fe ₂ O ₃	GF1	EF1
S-6a	28	2822	Cobalt oxides and hydroxides; commercial cobalt oxides	GF1	EF1
S-6a	28	2823	Titanium oxides	GF2	EF1
S-6a	28	2824	Lead oxides; red lead and orange lead	GF1	EF1
S-6a	28	ex 2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides	GF1	EF1
S-6a	28	2825 10	Hydrazine and hydroxylamine and their inorganic salts	GF2	EF1
S-6a	28	2825 80	Antimony oxides	GF2	EF1
S-6a	28	2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts	GF1	EF1
S-6a	28	ex 2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides	GF1	EF1
S-6a	28	2827 10	Ammonium chloride	GF2	EF1
S-6a	28	2827 32	Aluminium chloride	GF2	EF1
S-6a	28	2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites	GF1	EF1
S-6a	28	2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates	GF1	EF1
S-6a	28	ex 2830	Sulphides, except for products under sub-heading 2830 10 00; polysulphides, whether or not chemically defined	GF1	EF1
S-6a	28	2830 10	Sodium sulphides	GF2	EF1
S-6a	28	2831	Dithionites and sulphonylates	GF1	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-6a	28	2832	Sulphites; thiosulphates	GF1	EF1
S-6a	28	2833	Sulphates; alums; peroxosulphates (persulphates)	GF1	EF1
S-6a	28	2834 10	Nitrites	GF2	EF1
S-6a	28	2834 21	Nitrates	GF1	EF1
S-6a	28	2834 29		GF1	EF1
S-6a	28	2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined	GF2	EF1
S-6a	28	ex 2836	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate	GF1	EF1
S-6a	28	2836 20	Disodium carbonate	GF2	EF1
S-6a	28	2836 40	Potassium carbonates	GF2	EF1
S-6a	28	2836 60	Barium carbonate	GF2	EF1
S-6a	28	2837	Cyanides, cyanide oxides and complex cyanides	GF1	EF1
S-6a	28	2839	Silicates; commercial alkali metal silicates	GF1	EF1
S-6a	28	2840	Borates; peroxoborates (perborates)	GF1	EF1
S-6a	28	ex 2841	Salts of oxometallic or peroxometallic acids	GF1	EF1
S-6a	28	2841 61	Potassium permanganate	GF2	EF1
S-6a	28	2842	Other salts of inorganic acids or peroxyacids (including aluminosilicates, whether or not chemically defined), other than azides	GF1	EF1
S-6a	28	2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	GF1	EF1
S-6a	28	L 2844 30 11	Uranium depleted in U 235; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235 or compounds of this product; Cermets:	GF1	EF1
			<i>L: Other</i>		
S-6a	28	L 2844 30 51	Thorium; alloys, dispersions (including cermets), ceramic products and mixtures containing thorium or compounds of this product; Cermets:	GF1	EF1
			<i>L: Other</i>		
S-6a	28	2845 90 90	Isotopes other than those of heading 2844, and compounds, inorganic or organic, of such isotopes, whether or not chemically defined, other than deuterium and compounds thereof, hydrogen and compounds thereof enriched in deuterium or mixtures and solutions containing these products	GF1	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-6a	28	2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals	GF1	EF1
S-6a	28	2847	Hydrogen peroxide, whether or not solidified with urea	GF1	EF1
S-6a	28	2848	Phosphides, whether or not chemically defined, excluding ferrophosphorus	GF1	EF1
S-6a	28	ex 2849	Carbides, whether or not chemically defined	GF1	EF1
S-6a	28	2849 20	Silicon carbide, whether or not chemically defined	GF2	EF1
S-6a	28	2849 90 30	Carbides of tungsten, whether or not chemically defined	GF2	EF1
S-6a	28	ex 2850	Hydrides, nitrides, azides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 2849	GF1	EF1
S-6a	28	L 2850 00 60	Azides; silicides: <i>L: Silicides</i>	GF2	EF1
S-6a	28	2852	Compounds, inorganic or organic, of mercury, excluding amalgams	GF1	EF1
S-6a	28	2853	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	GF1	EF1
S-6a	29	2903	Halogenated derivatives of hydrocarbons	GF2	EF1
S-6a	29	ex 2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated	GF1	EF1
S-6a	29	2904 20	Derivatives containing only nitro or only nitroso groups	GF2	EF1
S-6a	29	ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	GF2	EF1
S-6a	29	2905 43	Mannitol	SR	SR
S-6a	29	2905 44	D-glucitol (sorbitol)	SR	SR
S-6a	29	2905 45	Glycerol	GF1	EF1
S-6a	29	2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	GF1	EF1
S-6a	29	ex 2907	Phenols	GF1	EF1
S-6a	29	2907 15 90	Naphthols and their salts, other than 1-naphthol	GF2	EF1
S-6a	29	L 2907 22 00	Polyphenols; phenol-alcohols; Hydroquinone (quinol) and its salts:	GF2	EF1

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GSP Section	Chapter	GSP Classification	Description	GF	EF
			<i>L: Hydroquinone (quinol)</i>		
S-6a	29	2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	GF1	EF1
S-6a	29	2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives	GF2	EF1
S-6a	29	2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	GF1	EF1
S-6a	29	2911	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	GF1	EF1
S-6a	29	ex 2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde	GF1	EF1
S-6a	29	2912 41	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	GF2	EF1
S-6a	29	2913	Halogenated, sulphonated, nitrated or nitrosated derivatives of products under heading 2912	GF1	EF1
S-6a	29	ex 2914	Other Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	GF1	EF1
S-6a	29	2914 11	Acetone	GF2	EF1
S-6a	29	2914 22	Cyclohexanone and methylcyclohexanones	GF2	EF1
S-6a	29	L 2914 29 00	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function; Other: <i>L: Camphor</i>	GF2	EF1
S-6a	29	2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	GF2	EF1
S-6a	29	ex 2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	GF1	EF1
S-6a	29	L 2916 11 00	Acrylic acid and its salts: <i>L: Acrylic acid</i>	GF4	EF1
S-6a	29	2916 12	Esters of acrylic acid	GF2	EF1
S-6a	29	2916 14	Esters of methacrylic acid	GF4	EF1

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S-6a	29	ex 2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives	GF1	EF1
S-6a	29	2917 11	Oxalic acid, its salts and esters	GF2	EF1
S-6a	29	L 2917 12 00	Adipic acid, its salts and esters; <i>L: Adipic acid and its salts</i> <i>Bis(3,4-epoxycyclohexylmethyl) adipate (CAS RN 3130-19-6)</i>	GF2	EF1
S-6a	29	2917 14	Maleic anhydride	GF4	EF1
S-6a	29	2917 32	Dioctyl orthophthalates	GF2	EF1
S-6a	29	2917 35	Phthalic anhydride	GF2	EF1
S-6a	29	2917 36	Terephthalic acid and its salts	GF2	EF1
S-6a	29	ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	GF1	EF1
S-6a	29	2918 14	Citric acid	GF2	EF1
S-6a	29	2918 15	Salts and esters of citric acid	GF2	EF1
S-6a	29	2918 21	Salicylic acid and its salts	GF4	EF1
S-6a	29	2918 22	o-Acetylsalicylic acid, its salts and esters	GF2	EF1
S-6a	29	L 2918 29 00	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives; Other <i>L: Monohydroxynaphthoic acids</i> <i>Other</i>	GF4	EF1
S-6a	29	2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives	GF1	EF1
S-6a	29	2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	GF1	EF1
S-6a	29	2921	Amine-function compounds	GF2	EF1
S-6a	29	2922	Oxygen-function amino-compounds	GF2	EF1
S-6a	29	2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined	GF1	EF1
S-6a	29	ex 2924	Carboxamide-function compounds and amide-function compounds of carbonic acid	GF2	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-6a	29	2924 12	Fluoroacetamide “ISO”, monocrotophos “ISO” and phosphamidon “ISO”	GF4	EF1
S-6a	29	2924 19	Acyclic amides, including acyclic carbamates, and their derivatives, and salts thereof (excluding meprobamate [INN], fluoroacetamide [ISO], monocrotophos [ISO] and phosphamidon [ISO])	GF4	EF1
S-6a	29	2924 21	Ureines and their derivatives; salts thereof	GF4	EF1
S-6a	29	2924 23	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	GF1	EF1
S-6a	29	2924 25	Alachlor “ISO”	GF4	EF1
S-6a	29	ex 2924 29 70	Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof (excl. ureines and their derivatives, salts thereof, 2-acetamidobenzoic acid “N-acetylanthranilic acid” and its salts, ethinamate “INN”, alachlor “ISO” and lidocaine “INN”)	GF4	EF1
S-6a	29	L 2924 29 70	Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof (excl. ureines and their derivatives, salts thereof, 2-acetamidobenzoic acid “N-acetylanthranilic acid” and its salts, ethinamate “INN”, alachlor “ISO” and lidocaine “INN”) <i>L: Aspartame (CAS RN 22839-47-0)</i>	GF2	EF1
S-6a	29	2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds	GF1	EF1
S-6a	29	ex 2926	Nitrile-function compounds, except for the product of sub-heading 2926 10 00	GF1	EF1
S-6a	29	2926 10	Acrylonitrile	GF2	EF1
S-6a	29	2927	Diazo-, azo- or azoxy-compounds	GF2	EF1
S-6a	29	2928 00 90	Other organic derivatives of hydrazine or of hydroxylamine	GF1	EF1
S-6a	29	2929 10	Isocyanates	GF2	EF1
S-6a	29	2929 90	Other compounds with other nitrogen function	GF1	EF1
S-6a	29	ex 2930	Organo-sulphur compounds	GF2	EF1
S-6a	29	2930 20	Thiocarbamates and dithiocarbamates	GF1	EF1
S-6a	29	2930 30	Thiuram mono-, di- or tetrasulphides	GF1	EF1
S-6a	29	2930 40 10	Methionine “INN”	SR	SR
S-6a	29	2930 40 90	Methionine (excluding methionine “INN”)	GF4	EF1
S-6a	29	2930 60	2-(N,N-Diethylamino)ethanethiol	GF4	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-6a	29	2930 80	Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)	GF4	EF1
S-6a	29	ex 2930 90	Organo-sulphur compounds; Other	SR	SR
S-6a	29	2930 90 13	Cysteine and cystine	GF2	EF1
S-6a	29	2930 90 16	Derivatives of cysteine or of cystine	GF2	EF1
S-6a	29	ex 2930 90 98	Organo-sulphur compounds; Other; Other	GF4	EF1
S-6a	29	L 2930 90 98	Organo-sulphur compounds; Other; Other: <i>Potassium- or sodium-salt of O-ethyl-, O-isopropyl-, O-butyl-, O-isobutyl- or O-pentyl-dithiocarbonates</i> <i>Other</i>	GF1	EF1
S-6a	29	2931	Other organo-inorganic compounds	GF1	EF1
S-6a	29	ex 2932	Heterocyclic compounds with oxygen hetero-atom(s) only	GF1	EF1
S-6a	29	2932 12	2-Furaldehyde (furfuraldehyde)	GF2	EF1
S-6a	29	2932 13	Furfuryl alcohol and tetrahydrofurfuryl alcohol	GF2	EF1
S-6a	29	L 2932 20 90	Heterocyclic compounds with oxygen hetero-atom(s) only; Lactones; Other: <i>L: Coumarin,</i> <i>(R)-4-propyldihydrofuran-2(3H)-one (CAS RN 63095-51-2) with a purity by weight of 98 % or more</i> <i>Methylcoumarins and ethylcoumarins</i>	GF2	EF1
S-6a	29	ex 2933	Heterocyclic compounds with nitrogen hetero-atom(s) only sub-heading	GF1	EF1
S-6a	29	2933 61	Melamine	GF2	EF1
S-6a	29	2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	GF1	EF1
S-6a	29	ex 2935	Sulphonamides	GF2	EF1
S-6a	29	2935 90 30	3-{1-[7-(Hexadecylsulphonylamino)-1H-indole-3-yl]-3-oxo-1H,3H-naphtho[1,8-cd]pyran-1-yl}-N,N-dimethyl-1H-indole-7-sulphonamide; metosulam "ISO"	GF1	EF1
S-6a	29	2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	GF1	EF1

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GSP Section	Chapter	GSP Classification	Description	GF	EF
S-6a	29	ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose, and except for rhamnose, raffinose and mannose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products under headings 2937, 2938 or 2939	GF2	EF1
S-6a	29	L 2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939 <i>L: Rhamnose, raffinose and mannose</i>	GF1	EF1
S-6a	29	L 2940 00 00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 2937, 2938 or 2939: Other <i>L: D(+)- Trehalose dihydrate (CAS RN 6138-23-4)</i>	SR	EF1
S-6a	29	2941 20 30	Dihydrostreptomycin, its salts, esters and hydrates	GF1	EF1
S-6a	29	2942	Other organic compounds	GF1	EF1
S-6b	31	ex 3102	Mineral or chemical fertilisers, nitrogenous	GF1	EF1
S-6b	31	3102 10	Urea, whether or not in aqueous solution	SR	EF1
S-6b	31	3102 29	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate; Other	SR	EF1
S-6b	31	3102 30	Ammonium nitrate, whether or not in aqueous solution	SR	EF1
S-6b	31	3102 80	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	SR	EF1
S-6b	31	3102 90	Other, including mixtures not specified in the foregoing sub-headings	SR	EF1
S-6b	31	3103 11	Superphosphates	GF2	EF1
S-6b	31	3103 19		GF2	EF1
S-6b	31	3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	GF2	EF1
S-6b	32	ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	GF1	EF1
S-6b	32	3201 90 20	Sumach extract, vallonina extract, oak extract or chestnut extract	SR	SR

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GSP Section	Chapter	GSP Classification	Description	GF	EF
S-6b	32	L 3201 90 90	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives; Other; Other: <i>L: Tanning extracts of eucalyptus,</i> <i>Tanning extracts derived from gambier and myrobalan fruits,</i> <i>Other tanning extracts of vegetable origin, and Reaction product of Acacia mearnsii extract, ammonium chloride and formaldehyde (CAS RN. 85029-52-3)</i>	SR	SR
S-6b	32	3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified the Notes to Chapter 32 based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined	GF4	EF1
S-6b	32	3206	Other colouring matter; preparations as specified in the Notes to Chapter 32, other than those of headings 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined	GF2	EF1
S-6b	33	Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	GF1	EF1
S-6b	34	Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster	GF1	EF1
S-6b	35	3501	Casein, caseinates and other casein derivatives; casein glues	GF2	EF1
S-6b	35	3502 90 90	Albuminates and other albumin derivatives	GF1	EF1
S-6b	35	3503	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501	GF1	EF1
S-6b	35	3504	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed	GF1	EF1
S-6b	35	3505 10 50	Starches, esterified or etherified	GF1	EF1
S-6b	35	3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	GF1	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-6b	35	3507	Enzymes; prepared enzymes not elsewhere specified or included	GF2	EF1
S-6b	36	Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	GF1	EF1
S-6b	37	Chapter 37	Photographic or cinematographic goods	GF1	EF1
S-6b	38	ex Chapter 38	Miscellaneous chemical products	GF1	EF1
S-6b	38	3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included; With a basis of amylaceous substances	SR	SR
S-6b	38	3802	Activated carbon; activated natural mineral products; animal black, including spent animal black	GF2	EF1
S-6b	38	3817 00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of headings 2707 or 2902	GF2	EF1
S-6b	38	3823 12	Oleic acid	GF2	EF1
S-6b	38	3823 70	Industrial fatty alcohols	GF2	EF1
S-6b	38	3824 60	Sorbitol other than that of sub-heading 2905 44	SR	SR
S-6b	38	3825	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in the Notes to Chapter 38	GF2	EF1
S-7a	39	ex Chapter 39	Plastics and articles thereof	GF1	EF1
S-7a	39	3901	Polymers of ethylene, in primary forms	GF2	EF1
S-7a	39	3902	Polymers of propylene or of other olefins, in primary forms	GF2	EF1
S-7a	39	3903	Polymers of styrene, in primary forms	GF2	EF1
S-7a	39	3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms	GF2	EF1
S-7a	39	3906 10	Poly(methyl methacrylate)	GF2	EF1
S-7a	39	3907 10	Polyacetals	GF4	EF1
S-7a	39	3907 69	Poly(ethylene terephthalate", in primary forms, having a viscosity number of < 78 ml/g	GF2	EF1
S-7a	39	3907 99	Other polyesters; Other; Other	GF2	EF1
S-7a	39	3908	Polyamides in primary forms	GF4	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-7a	39	3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	GF2	EF1
S-7a	39	L 3921 90 10	Other plates, sheets, film, foil and strip, of plastics; Other; Of condensation or rearrangement polymerisation products, whether or not chemically modified: <i>L: Of polyesters, other than corrugated sheets and plates</i>	GF2	EF1
S-7a	39	3923 21	Sacks and bags (including cones), of polymers of ethylene	GF2	EF1
S-7b	40	ex Chapter 40	Rubber and articles thereof	GF1	EF1
S-7b	40	4010	Conveyor or transmission belts or belting, of vulcanised rubber	GF4	EF1
S-8a	41	ex 4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared	GF2	EF1
S-8a	41	4104 41 19	Other, Buffalo leather, split, chrome tanned synthetic retanned (“crust”), dry	SR	SR
S-8a	41	4104 49 19	Other	SR	SR
S-8a	41	L 4106 31 00	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared; Of swine; In the wet state (including wet-blue); <i>L: Split</i>	GF1	EF1
S-8a	41	4106 32	Tanned or crust hides and skins of swine, without wool or hair on, whether or not split, but not further prepared, in the dry state (crust)	GF1	EF1
S-8a	41	4107	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 4114	GF2	EF1
S-8a	41	4112	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 4114	GF2	EF1
S-8a	41	ex 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 4114	GF1	EF1
S-8a	41	4113 10	Of goats or kids	GF2	EF1
S-8a	41	4114	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather	GF2	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-8a	41	4115 10	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	GF2	EF1
S-8b	42	ex Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut)	GF1	EF1
S-8b	42	ex 4202	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper	GF2	EF1
S-8b	42	4202 12 11	Executive-cases, briefcases, school satchels and similar containers, with outer surface of plastic sheeting	GF4	EF1
S-8b	42	4202 12 19	Trunks, suitcases, vanity cases and similar containers of leather, with outer surface of plastic sheeting (excluding executive-cases)	GF4	EF1
S-8b	42	4202 22 10	Handbags, whether or not with shoulder straps, including those without handles, with outer surface of plastic sheeting	GF4	EF1
S-8b	42	4202 32 10	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting	GF4	EF1
S-8b	42	4202 92 11	Travelling-bags, toilet bags, rucksacks and sports bags, with outer surface of plastic sheeting	GF4	EF1
S-8b	42	4202 92 15	Musical instrument cases with outer surface of plastic sheeting	GF4	EF1
S-8b	42	4202 92 19	Insulated food or beverage bags, shopping bags, map-cases, tool bags, jewellery boxes, cutlery cases, binocular cases, camera cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting (excluding travelling-cases, briefcases, satchels and similar containers, bag or handbag articles, travelling-bags, toilet bags, sports bags, rucksacks and musical instrument cases)	GF4	EF1
S-8b	42	4203	Articles of apparel and clothing accessories, of leather or of composition leather	GF2	EF1
S-8b	43	Chapter 43	Furskins and artificial fur; manufactures thereof	GF1	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-9a	44	ex Chapter 44	Wood and articles of wood, wood charcoal	GF1	EF1
S-9a	44	4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances	GF2	EF1
S-9a	44	4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances	GF2	EF1
S-9a	44	4412	Plywood, veneered panels and similar laminated wood	GF2	EF1
S-9a	44	4418 10	Windows, French windows and their frames, of wood	GF2	EF1
S-9a	44	4418 20 10	Doors and their frames and thresholds, of tropical wood as specified in the Notes to Chapter 44	GF2	EF1
S-9a	44	4418 73 10	Flooring panels for mosaic floors, assembled, of bamboo or with at least the top wear layer of bamboo	GF2	EF1
S-9a	44	4418 74	Assembled flooring panels for mosaic floors, of wood	GF2	EF1
S-9a	44	4420 10 11	Statuettes and other ornaments, of tropical wood as specified in the Notes to Chapter 44	GF2	EF1
S-9a	44	4420 90 10	Wood marquetry and inlaid wood	GF2	EF1
S-9a	44	4420 90 91	Of tropical wood specified in the Notes to Chapter 44	GF2	EF1
S-9b	45	ex Chapter 45	Cork and articles of cork	GF1	EF1
S-9b	45	4503	Articles of natural cork	GF2	EF1
S-9b	46	Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	GF2	EF1
S-11a	50	Chapter 50	Silk	GF3	EF1
S-11a	51	ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric	GF3	EF1
S-11a	51	5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments)	SR	SR
S-11a	52	Chapter 52	Cotton	GF3	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-11a	53	Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	GF3	EF1
S-11a	54	Chapter 54	Man-made filaments; strip and the like of man-made textile materials	GF3	EF1
S-11a	55	Chapter 55	Man-made staple fibres	GF3	EF1
S-11a	56	Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof	GF3	EF1
S-11a	57	Chapter 57	Carpets and other textile floor coverings	GF3	EF1
S-11a	58	Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	GF3	EF1
S-11a	59	Chapter 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	GF3	EF1
S-11a	60	Chapter 60	Knitted or crocheted fabrics	GF3	EF1
S-11b	61	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	GF3	EF1
S-11b	62	Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted	GF3	EF1
S-11b	63	Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags	GF3	EF1
S-12a	64	ex Chapter 64	Footwear, gaiters and the like; parts of such articles	GF2	EF1
S-12a	64	6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes	GF4	EF1
S-12a	64	6402	Other footwear with outer soles and uppers of rubber or plastics	GF4	EF1
S-12a	64	6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials	GF4	EF1
S-12a	64	6405 90 10	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of materials other than leather, composition leather or textile materials (excluding orthopaedic footwear and toy footwear)	GF4	EF1
S-12b	65	Chapter 65	Headgear and parts thereof	GF1	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-12b	66	Chapter 66	Umbrellas, sun umbrellas, walking sticks, seat-sticks, whips, riding-crops and parts thereof	GF2	EF1
S-12b	67	Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	GF1	EF1
S-13	68	Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials	GF1	EF1
S-13	69	ex Chapter 69	Ceramic products	GF2	EF1
S-13	69	6910	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures	GF4	EF1
S-13	69	6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china	GF4	EF1
S-13	70	Chapter 70	Glass and glassware	GF2	EF1
S-14	71	ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	GF1	EF1
S-14	71	7117	Imitation jewellery	GF2	EF1
S-15a	72	7202	Ferro-alloys	GF2	EF1
S-15a	73	Chapter 73	Articles of iron or steel	GF1	EF1
S-15b	74	Chapter 74	Copper and articles thereof	GF2	EF1
S-15b	75	7505 12	Bars, rods and profiles, of nickel alloys	GF1	EF1
S-15b	75	7505 22	Wire, of nickel alloys	GF1	EF1
S-15b	75	7506 20	Plates, sheets, strip and foil, of nickel alloys	GF1	EF1
S-15b	75	7507 20	Nickel tube or pipe fittings	GF1	EF1
S-15b	76	ex Chapter 76	Aluminium and articles thereof	GF2	EF1
S-15b	76	7601	Unwrought aluminium	SR	SR
S-15b	78	ex Chapter 78	Lead and articles thereof	GF2	EF1
S-15b	78	7801 10	Refined lead	SR	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-15b78		7801 91	Unwrought lead other than refined, containing by weight antimony as the principal other element	SR	EF1
S-15b78		7801 99 10	For refining, containing 0,02% or more by weight of silver (bullion lead)	SR	SR
S-15b78		7801 99 90	Unwrought lead other than refined and other than containing by weight antimony as the principal other element	GF1	EF1
S-15b79		ex Chapter 79	Zinc and articles thereof	GF2	EF1
S-15b79		7901	Unwrought zinc	SR	SR
S-15b79		7903	Zinc dust, powders and flakes	SR	SR
S-15b81		ex Chapter 81	Other base metals; cermets; articles thereof	GF2	EF1
S-15b81		8101 10	Tungsten (wolfram) powders	SR	SR
S-15b81		8101 94	Unwrought tungsten (wolfram), including bars and rods obtained simply by sintering	GF1	EF1
S-15b81		8102 10	Molybdenum powders	SR	SR
S-15b81		8102 94	Unwrought molybdenum, including bars and rods obtained simply by sintering	SR	SR
S-15b81		8104 11	Unwrought magnesium, containing at least 99,8 % by weight of magnesium	GF1	EF1
S-15b81		8104 19	Unwrought magnesium other than of sub-heading 8104 11 00	GF1	EF1
S-15b81		8107 20	Unwrought cadmium; powders	GF1	EF1
S-15b81		8108 20	Unwrought titanium; powders	GF1	EF1
S-15b81		8108 30	Titanium waste and scrap	GF1	EF1
S-15b81		8109 20	Unwrought zirconium; powders	SR	SR
S-15b81		8110 10	Unwrought antimony; powders	SR	SR
S-15b81		8112 21 90	Chromium unwrought powders; other	SR	SR
S-15b81		8112 51	Thallium unwrought powders	SR	SR
S-15b81		8112 59	Thallium, other	SR	SR
S-15b81		8112 92	Other unwrought; waste and scrap; powders	SR	SR
S-15b81		8113 00 20	Unwrought cermets	SR	SR

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-15b	82	ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof, of base metal	GF2	EF1
S-15b	82	8211 10	Sets of assorted articles of knives of heading 8211; sets in which there is a higher number of knives of heading 8211 than of any other article	GF4	EF1
S-15b	82	8211 91	Table knives having fixed blades of base metal, including handles (excluding butter knives and fish knives)	GF4	EF1
S-15b	82	8211 92	Knives with fixed blades of base metal (excluding straw knives, machetes, knives and cutting blades for machines or mechanical appliances, table knives, fish knives, butter knives, razors and razor blades and knives of heading 8214)	GF4	EF1
S-15b	82	8211 93	Knives having other than fixed blades, including pruning knives, of base metal (excluding razors)	GF4	EF1
S-15b	82	8211 94	Blades of base metal for table knives, pocket knives and other knives of heading 8211	GF4	EF1
S-15b	82	8215 10 30	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of stainless steel, containing at least one article plated with precious metal	GF4	EF1
S-15b	82	8215 20 10	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of stainless steel, containing no articles plated with precious metal	GF4	EF1
S-15b	82	8215 99 10	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of stainless steel, not plated with precious metal (excluding sets of articles such as lobster cutters and poultry shears)	GF4	EF1
S-15b	83	Chapter 83	Miscellaneous articles of base metal	GF2	EF1
S-16	84	ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances, and parts thereof	GF1	EF1
S-16	84	8401 10	Nuclear reactors	GF2	EF1
S-16	84	8407 21 10	Outboard motors, of a cylinder capacity not exceeding 325 cm ³	GF4	EF1
S-16	85	ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	GF1	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-16	85	8516 50 00	Microwave ovens	GF2	EF1
S-16	85	8517 69 30	Reception apparatus for radio-telephony or radio telegraphy	GF2	EF1
S-16	85	8517 70 00	Parts of telephone sets, telephones for cellular networks or for other wireless networks and of other apparatus for the transmission or reception of voice, images or other data, n.e.s.	GF2	EF1
S-16	85	8519 20	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment; turntables (record-decks)	GF2	EF1
S-16	85	8519 30	Turntables (record-decks)	GF2	EF1
S-16	85	8519 81	Sound recording or sound reproducing apparatus, using magnetic, optical or semiconductor media (excl. those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)	GF2	EF1
S-16	85	8519 89	Sound recording or sound reproducing apparatus (excl. using magnetic, optical or semiconductor media, those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)	GF2	EF1
S-16	85	ex 8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	GF2	EF1
S-16	85	8521 90	Video recording or reproducing apparatus, whether or not incorporating a video tune; Other	GF1	EF1
S-16	85	8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound-recording or -reproducing apparatus; television cameras; digital cameras and video camera recorders	GF2	EF1
S-16	85	ex 8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound-recording or -reproducing apparatus or a clock	GF2	EF1
S-16	85	8527 21 70	Radio-broadcast receivers of a type used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating a laser reading system (excluding those capable of receiving and decoding digital	GF4	EF1
S-16	85	8527 21 92	Radio Data System signals) Cassette-radio-broadcast receivers of a kind used in motor vehicles, only capable of being operated with an external source of power, combined with sound recording or reproducing apparatus incorporating an analogue and digital	GF4	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
			reading system (excluding those capable of receiving and decoding digital Radio Data System signals)		
S-16	85	ex 8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	GF2	EF1
S-16	85	8528 42	Cathode-ray tube monitors "CRT" capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)	GF1	EF1
S-16	85	8528 52	Other monitors; Capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471	GF1	EF1
S-16	85	8528 59	Other monitors: Other	GF4	EF1
S-16	85	8528 62	Projectors capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)	GF1	EF1
S-16	85	8528 69 80	Projectors: Other, Other	GF4	EF1
S-16	85	8528 72	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; Other colour; Other	GF4	EF1
S-16	85	8528 73	Reception apparatus for television, black and white or other monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, designed to incorporate a video display or screen	GF1	EF1
S-16	85	8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	GF2	EF1
S-16	85	8540 11	Cathode ray television picture tubes, including video monitor cathode ray tubes, colour, or black-and-white or other monochrome	GF2	EF1
S-16	85	8540 12		GF2	EF1
S-17a	86	Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electromechanical) traffic-signalling equipment of all kinds	GF1	EF1
S-17b	87	ex Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	GF1	EF1
S-17b	87	ex 8702	Motor vehicles for the transport of ten or more persons, including the driver	GF2	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-17b87		8702 10 11	Motor vehicles for the transport of ≥ 10 persons, including driver, with only diesel engine, of a cylinder capacity of $> 2.500 \text{ cm}^3$, new	GF4	EF1
S-17b87		8702 10 19	Motor vehicles for the transport of ≥ 10 persons, including driver, with only diesel engine, of a cylinder capacity of $> 2.500 \text{ cm}^3$, used	GF4	EF1
S-17b87		8702 20 10	Motor vehicles for the transport of ≥ 10 persons, including driver, with both diesel engine and electric motor as motors for propulsion, of a cylinder capacity of $> 2.500 \text{ cm}^3$	GF4	EF1
S-17b87		8702 30 10	Motor vehicles for the transport of ≥ 10 persons, including driver, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, of a cylinder capacity of $> 2.800 \text{ cm}^3$	GF4	EF1
S-17b87		8702 90 11	Motor vehicles for the transport of ≥ 10 persons, including driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of $> 2.800 \text{ cm}^3$, new (excluding with electric motor for propulsion)	GF4	EF1
S-17b87		8702 90 19	Motor vehicles for the transport of ≥ 10 persons, including driver, with spark-ignition internal combustion piston engine, of a cylinder capacity of $> 2.800 \text{ cm}^3$, used (excluding with electric motor for propulsion)	GF4	EF1
S-17b87		8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars	GF2	EF1
S-17b87		8704	Motor vehicles for the transport of goods	GF2	EF1
S-17b87		8705	Special-purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire-fighting vehicles, concrete-mixer lorries, road-sweeper lorries, spraying lorries, mobile workshops, mobile radiological units)	GF2	EF1
S-17b87		ex 8706	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	GF2	EF1
S-17b87		8706 00 11	Chassis with compression ignition internal combustion engines, of cylinder capacity $> 2.500 \text{ cm}^3$ or with spark-ignition internal combustion engines of cylinder capacity $> 2.800 \text{ cm}^3$, for motor vehicles for the transport of ten or more persons and motor vehicles for the transport of goods	GF4	EF1
S-17b87		8707	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	GF2	EF1
S-17b87		8708	Parts and accessories of the motor vehicles of headings 8701 to 8705	GF2	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
S-17	b87	8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short-distance transport of goods; tractors of the type used on railway-station platforms; parts of the foregoing vehicles	GF2	EF1
S-17	b87	8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars	GF2	EF1
S-17	b87	8712	Bicycles and other cycles (including delivery tricycles), not motorised	GF2	EF1
S-17	b87	8714	Parts and accessories of vehicles of headings 8711 to 8713	GF2	EF1
S-17	b88	Chapter 88	Aircraft, spacecraft, and parts thereof	GF1	EF1
S-17	b89	Chapter 89	Ships, boats and floating structures	GF1	EF1
S-18	90	Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	GF2	EF1
S-18	91	ex Chapter 91	Clocks and watches and parts thereof	GF2	EF1
S-18	91	9113 20	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver-plated, n.e.s.	GF4	EF1
S-18	91	9113 90	Watch straps, watch bands and watch bracelets, and parts thereof, n.e.s.	GF4	EF1
S-18	92	Chapter 92	Musical instruments; parts and accessories of such articles	GF1	EF1
S-20	94	ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings	GF1	EF1
S-20	94	9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	GF2	EF1
S-20	95	ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof	GF1	EF1
S-20	95	9503 00 35 to	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	GF2	EF1

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<i>GSP Section</i>	<i>Chapter</i>	<i>GSP Classification</i>	<i>Description</i>	<i>GF</i>	<i>EF</i>
		9503 00 99			
S-20	96	ex Chapter 96	Miscellaneous manufactured articles	GF1	EF1
S-20	96	L 9620 00 91	Monopods, bipods, tripods and similar articles; Other; Of plastics and aluminium:	GF2	EF1
			<i>L: Other</i>		

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are made as a consequence of the withdrawal of the United Kingdom from the European Union. They establish a trade preference scheme for developing countries, known as the Generalised Scheme of Preferences (“GSP”). The GSP offers a lower rate of import duty (including a nil rate) (“GSP rate”), on certain goods originating from eligible developing countries, than applies in a standard case under the Customs Tariff (Establishment) (EU Exit) Regulations 2020 (S.I. 2020/1430).

Regulation 3 sets out the key elements of the scheme, being frameworks, each covering different countries and goods; and providing for rules to calculate preferential rates of import duty. Regulation 4 establishes the GSP qualification rules. Regulation 5 allows a preferential GSP rate to be applied, provided the GSP qualification rules are satisfied on the declaration acceptance date.

Regulations 6-8 establish the three frameworks under the scheme. The countries to which the least developed countries framework (“LDCF”) applies are the same as those classified as least developed countries in Part 2 of Schedule 3 of the Taxation (Cross-border Trade) Act 2018⁽³⁹⁾ (“the Act”). The countries to which the general framework (“GF”) or the enhanced framework (“EF”) apply are listed in Schedule 1.

Regulation 9 provides for suspension of countries from the GSP in certain circumstances where a trade arrangement has been implemented under section 9 of the Act. A GSP country suspended under regulation 10 ceases to be a qualifying GSP country and for practical purposes the rest of these Regulations do not apply to it.

Regulation 10 specifies the goods that are covered by the framework arrangements (“GSP goods”). In the case of the LDCF, all goods except arms and ammunition are covered. The goods covered by the other two frameworks are listed in a “GSP Specified Goods Table” in Part 2 of Schedule 5. Goods covered by either the GF or EF are listed in the GSP Specified Goods Table and specified as “GF goods” or “EF goods” by regulation 10(3) and 10(4) respectively.

⁽³⁹⁾ 2018 c. 22.

Regulations 11-14 set out the rules for calculation of the GSP rates under the frameworks. The codes for calculation of the GSP preferential rate of import duty applicable to GF or EF goods are listed in the GSP Specified Goods Table and given effect by regulations 13 and 14.

Regulations 15 to 19 are additional provisions covering the EF. That framework grants enhanced preferential rates for countries that meet an economic vulnerability test and satisfy other criteria relating to the conventions listed in Schedule 2. The Secretary of State may suspend a country from the EF under regulation 18 or 19, by publishing a suspension notice, where it has been determined the regulation 15 criteria are no longer satisfied. Provided that suspended country is still an eligible developing country and the Secretary of State does not consider it appropriate to suspend the country from the GSP, for reasons given in regulation 21(2), the GF will apply instead.

Regulation 20 provides that customs cooperation and proof of origin conditions may be imposed on qualifying GSP countries, to be specified in a published notice.

Regulation 21 provides for the grounds on which the Secretary of State may publish a notice to suspend a country from the GSP or suspend or vary GSP rates on goods originating from a qualifying GSP country. Regulation 21(3) requires a warning and assessment procedure to be followed beforehand, as specified in regulation 26.

Regulations 22-24 set out other grounds on which the GSP rate on specified GSP goods may be suspended (or in the case of safeguard measures, varied) by published notice. Goods graduation, as outlined in regulation 22 and Schedule 3 means that the GSP rate is suspended on specified goods from specified GF countries when the value of imports into the British Islands exceeds certain thresholds when compared to the value of such imports overall. For the purposes of goods graduation, the GSP section divisions in the GSP Specified Goods Table are used to measure the value of imports from all GSP countries, even though that Table is used primarily for GF and EF purposes.

A trade preference safeguard measure under regulation 23 and Schedule 4 may temporarily suspend or vary GSP rates on certain goods originating from some or all GSP countries, where GSP imports threaten to cause serious difficulties to United Kingdom producers of like goods or directly competing goods.

Regulation 24 deals with “additional import duties” imposed on certain goods from certain countries, in the form of a trade remedy. In such a case, the GSP rate is suspended on those goods.

Regulation 25 makes general provision about notices. Regulation 26 provides for a warning and assessment procedure. That procedure refers to a warning notice (regulation 27) and assessment notice (regulation 28). The warning and assessment procedure is mandatory for suspensions under regulations 19 and 21 (except where regulation 21(4) applies); and for the application of a trade preference safeguard measure, in non-urgent cases, under regulation 23 and Schedule 4.

Regulation 30 makes amendments to the list of eligible developing countries in Schedule 3 to the Act(40).

This instrument is one of a group of instruments covered by an overarching Tax Information and Impact Note. The TIIN primarily focusses on the Customs Tariff (Establishment) (EU Exit) Regulations 2020 and will be available in due course at: <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

The Explanatory Memorandum is being published alongside that Tax Information and Impact Note on the same website. There is no significant impact on business, charities or voluntary bodies as this instrument broadly replicates existing European Union legislation.

(40) 2018 c. 22.