

Generalized System of Preferences (GSP)

1. What is GSP?

The Generalized System of Preferences (GSP) is a generalised, non-reciprocal and non-discriminatory preference scheme beneficial to developing countries (also known as preference receiving countries or beneficiary countries) extended by developed countries (also known as preference giving countries or donor countries). It involves reduced MFN Tariffs or duty-free entry of eligible products exported by beneficiary countries to the markets of donor countries.

The main objectives of granting trade preferences to developing countries are to:

- Enhance their export earnings;
- Promote industrialization, and
- Encourage the diversification of their economies.

2. Origin of the GSP

The idea of tariff preferences for developing countries was the subject of considerable discussion within the United Nations Conference on Trade and Development (UNCTAD) in the 1960s. The Generalized System of Preferences was proposed at the first meeting of the UNCTAD with a view to assisting the developing countries in their exports and development efforts.

In 1971, the GATT enacted two waivers to the MFN that permitted tariff preferences to be granted to developing country goods. Both these waivers were limited in time to ten years.

In 1979, as part of the Tokyo Round, the GATT established a permanent exemption to the MFN obligation by way of the enabling clause. This exemption allowed contracting parties to establish systems of trade preferences for other countries, with the caveat that these systems had to be "generalized, non-discriminatory and non-reciprocal" with respect to the countries they benefited (so-called "beneficiary" countries). Countries were not supposed to set up GSP programs that benefited just a few of their "friends."

The Enabling Clause has thus created a permanent legal basis for trade preferences provided by developed countries, both generally for all developing countries under GSP regimes, and also for specific more preferential treatment of the least-developed countries.

One important aspect of the Enabling clause is that it did not impose any legal obligation on GATT countries to extend such trade preferences. In other words, developed countries can provide trade preferences for developing countries, but they are not legally bound to do so. As a result, trade preferences under the GSP continue to be granted unilaterally by the developed countries concerned, and so can always be changed, and even withdrawn completely, without violating GATT/WTO commitments.

3. Rules of Origin

The Rules of Origin are an essential element of all schemes and clearer understanding of them and their proper application is of utmost importance for the implementation of any GSP. The main purpose of rules of Origin is to ensure that the benefits of Preferential tariff treatment under the Generalised System of Preference(GSP) are confined to products which have *bona fide* been taken from harvested , produced or manufactured in the preference-receiving countries of export.

The rules of origin includes the origin criteria, consignment conditions and documentary evidence. The origin criteria is normally defined in terms of the goods that are wholly produced and manufactured in a beneficiary country, or goods that have been sufficiently worked, processed and transformed into a new and different article. The main consignment condition is that the originating products must be directly imported from the beneficiary country into the preference-giving country. The main documentary evidence is the provision of an originating certificate known as the Form A.

4. Product Coverage

Most of the GSP product coverage includes agricultural and industrial exports with a few but often notable exceptions. The exceptions established by the United States GSP include textiles and apparel, certain footwear, certain leather products (handbags, luggage), certain watches and watch parts, canned tuna, and petroleum and petroleum products.

5. Countries that extend GSP benefits

Presently, 29 preference giving countries are extending GSP concession through their respective Schemes. These are Australia, Canada, Czech Republic, European Union, Japan, New Zealand, Norway, Bulgaria, Hungary, Poland, Russian Federation, Slovakia, Switzerland, and USA.

It is to be noted that the GSP schemes offered by the various donor countries and their rules of origin differ fundamentally. Goods complying with the conditions of the GSP of the USA, for example, will not necessarily comply with the EU GSP.

6. Beneficiaries of GSP

The beneficiaries of non-reciprocal preferential schemes have to meet certain, often non-economic, conditions to be designated and to maintain the beneficiary status. For example, United States GSP provides that a country will not be designated as a beneficiary if it is a communist country or lacks adequate and effective protection of intellectual property rights.

In May 1998, the EU introduced a special incentive scheme providing additional preferential GSP margins (between 10 to 35 per cent) for beneficiaries that voluntarily comply with the International Labour Office conventions on the right to organize and to bargain collectively.

In addition, graduation or the withdrawal of GSP preferences rests on the argument by preference-giving countries that preferences comprise special treatment that should be reserved only for the most needy developing countries. Hence, those developing countries which have attained a sufficient degree of competitiveness in the production of a particular product or sector should have their GSP benefits terminated for that product or sector. The full country graduation is applied to developing countries that have become economically more advanced. For example, Switzerland has withdrawn GSP benefits for Bahamas, Bermuda, Brunei Darussalam, Caiman Islands, Cyprus, Falkland Islands, Hong Kong, Kuwait, Mexico, Qatar, Republic of Korea, Singapore and the United Arab Emirates.

7. Economic Effects

From the perspective of developing countries as a group, GSP programs have been a mixed success. On one hand, most rich countries have complied with the obligation to generalize their programs by offering benefits to a large swath of beneficiaries, generally including nearly every non-OECD member state.

Criticism has been raised noting that most GSP programs are not completely generalized with respect to products, and this is by design. That is, they don't cover products of greatest export interest to low-income developing countries lacking natural resources. In the United States and many other rich countries, domestic producers of "simple" manufactured goods, such as textiles, leather goods, ceramics, glass and steel, have long claimed that they could not compete with large quantities of imports. Thus, such products have been categorically excluded from GSP coverage under the U.S. and many other GSP programs. Critics assert that these excluded products are precisely the kinds of manufactures that most developing countries are able to export, the argument being that developing countries may not be able to efficiently produce things like locomotives or telecommunications satellites, but they can make shirts.

However, supporters note that even in the face of its limitations, it would not be accurate to conclude that GSP has failed to benefit developing countries, though some concede GSP has benefited developing countries unevenly. Some assert that, for most of its history, GSP has benefited "richer developing" countries - in early years Mexico, Taiwan, Hong Kong, Singapore, and Malaysia, more recently Brazil and India - while providing virtually no assistance to the world's least developed countries, such as Haiti, Nepal, and most countries in sub-Saharan Africa. The U.S however, has closed some of these gaps through supplemental preference programs like the African Growth and Opportunity Act .

8. List of countries providing GSP schemes to Mauritius

- *Canada*

Canada first implemented its GSP program called the General Preferential Tariff (GPT) program in 1974. It is renewed every ten years and was last renewed till 2014. Under the GPT more than 5,700 product tariff lines, or about sixty-seven percent of Canada's tariff schedule, enters the country duty-free.

Products exported by eligible countries under the GPT must comply with rules of origin provisions in order to receive the preferential treatment. Canada also allows for cumulation among GPT beneficiary countries and Canada, meaning that any material or input originating in any GPT country or Canada, is considered to have originated in the beneficiary country.

- **Japan**

Japan has granted preferential tariff treatment under its GSP scheme to developing countries since 1971 and is effective until 31 March 2021. In total, 137 developing countries and 14 territories are beneficiaries of the current Japanese scheme. LDCs are eligible for additional preferential treatment.

Japan grants GSP treatment for selected agricultural , fishery and industrial products .Live animals, meats, cereal, cotton, tobacco and most diary and sugar products are excluded from GSP, as well as some industrial products such as salt, petroleum products, gas oil, articles of apparel and clothing,

In general, origination status is provided to products wholly obtained in the beneficiary country or to products partially or completely produced from imported components if it has undergone sufficient processing in the beneficiary country.

- **Switzerland**

The Swiss Generalized System of Preferences (GSP) was first introduced on 1 March 1972 and was extended for an unlimited period in 2007. It covers all industrial goods and many agricultural products and provides preferential treatment in the form of reduction of or exemption from duty. For least developed countries (LDCs) it covers all products and provides duty-free quota-free access.

The Swiss GSP rules of origin are similar to the EU and Norway. Origin status is granted to products wholly obtained in the beneficiary country and to products manufactured from imported materials that are sufficiently worked or processed according to a specific list for each product. The Swiss cumulation rule allows imported materials from Switzerland, EU and Norway to be considered as originating in the beneficiary country.

- **United States**

The United States established its GSP programme as part of the Trade Act of 1974 in an effort to promote economic growth in developing countries through preferential trade schemes. LDCs. In 2011, \$18.5 billion in imports entered the United States duty free through the GSP programme. In 2011, the top five GSP beneficiary countries, by number of imports, were India, Thailand, Brazil, Indonesia and South Africa.

Products that are eligible for duty-free treatment under the United States GSP include: most manufactured items; many types of chemicals, minerals and building stone; jewelry; many types of carpets; and certain agricultural and fishery products. Among the products that are not eligible for GSP duty-free treatment are: most textiles and apparel; watches; and most footwear, handbags, and luggage products.

- **Norway**

Norway created its Generalized System of Preferences in 1971 and renewed it in 1995, 1999, 2000, 2002, 2005 and, in finally January 2008 indefinitely.

The countries eligible to benefit from the Norwegian GSP are developing countries and are divided in three lists: a list of “least developed GSP-countries (LDCs)”, a list for “low income countries” and another list representing the “ordinary GSP-countries”. There are 73 developing countries that are potentially eligible for the Norway’s GSP program, but it has only been implemented for 48.

GSP is not automatically granted, rather potential eligible countries must apply for acceptance to the program with the competent authorities and then submit documentation to show compliance with rules of origin and other administrative requirements. Lack of familiarity with the program or with the Norwegian market is the most likely reasons for the relatively small number of beneficiary countries.

Developing countries covered by the general GSP receive either duty-free treatment or reductions from the MFN tariff that range from 10 to 50 percent. Preferences apply to some agricultural/fishery and most industrial products, except for chemical products, textiles and apparel.

In March 1998, the Norwegian rules of origin were harmonized with the rules applied by the EU and Switzerland. When that change entered into force in 2001, cumulation rules

changed so that inputs from the EU and Switzerland, as well as Norway, could be used and still meet the rule for local origin.

- **Customs Union (CU) between Belarus, Kazakhstan and Russia**

Russia, Belarus and Kazakhstan give identical preferential tariff regime under their GSP. The CU approved the list of approximately 2800 goods (10-digit HS Code) originating from developing and LDCs countries in respect of which preferential tariffs shall be granted for their importation into the CU.

Tariff reductions on the most favoured nation (MFN) rate under the GSP of the CU depend on the origin of preferential products. All products covered by the scheme and originated in the least developed countries are granted duty-free access to the united market of Russia, Belarus and Kazakhstan. Preferential products from developing countries have a discount on the MFN duty.

In order for goods exported from a preference-receiving country to be eligible for the preferential tariff treatment, they must be recognized as originating in that country under the origin criteria of the GSP scheme, and directly transported to Russia, Belarus or Kazakhstan. The GSP scheme of CU requires the Certificate of Origin (combined declaration and certificate) Form A as documentary evidence.

The Generalized Preferential System of CU is simple in use. In 2010, annual export to Russia from beneficiaries under the GSP was more than 12.5 billion US dollars. The major beneficiaries of Russia under the GSP are Brazil, China, Turkey, Ecuador, Argentina, South Korea, Iran and India.

9. Products of export interest to Mauritius under GSP Schemes

Mauritius exports to the various GSP donor countries in 2013 are provided in the table below.

Table 1: Exports of Mauritius to GSP donor countries

| GSP donor countries | Amount(Rs) |
|---------------------|-------------|
| Canada | 193 M |

| | |
|--------------------|-------|
| Switzerland | 717 M |
| Norway | 6 M |
| Japan | 75 M |
| Russia | 165 M |

Source: Statistics Mauritius

A comparative analysis between the GSP offering countries and Mauritius exports to the world shows that there is potential for Mauritius to increase its exports to the GSP donor countries.

Table 2 provides a summary of products with their corresponding MFN and GSP tariffs where Mauritius could consider exporting under the various GSP Schemes.

Table 2: Products of export interest to Mauritius under GSP Schemes

Canada

| HS CODE | DESCRIPTION | MFN Tariffs (%) | GSP Tariffs (%) |
|----------------|--|------------------------|------------------------|
| 03038000 | Frozen fish livers and roe | 3 | 0 |
| 15042090 | Fish fats, oils and fractions (excl. fish liver oils) -- Other | 4.5 | 0 |
| 16041390 | Prepared or preserved sardines, sardinella, brisling or sprats (excl. minced) -- Other | 9 | 7 |
| 16041490 | 16041490 Prepared or preserved tuna, skipjack and Atlantic bonito -- Other | 7 | 3.5 |
| 16041690 | Prepared or preserved anchovies (excl. minced) | 9 | 5 |
| 16041910 | Prepared or preserved fish (excl. minced), nes -- Whitebait, in cans or glass jars | 7 | 0 |
| 16041990 | Prepared or preserved fish (excl. minced), nes -- Other | 7 | 0 |
| 17011120 | Raw cane sugar, in solid form -- Not exceeding 96 degrees of polarization | \$22.05/tonne | 0 |
| 17011130 | Raw cane sugar, in solid form -- Exceeding 96 degrees but not exceeding 97 degrees of polarization | \$22.61/tonne | 0 |
| 17011140 | Raw cane sugar, in solid form -- Exceeding 97 degrees but not exceeding 98 degrees of polarization | \$23.18/tonne | 0 |
| 17011150 | Raw cane sugar, in solid form -- Exceeding 98 degrees but not exceeding 99 degrees of polarization | \$25.57/tonne | 0 |
| 17011160 | Raw cane sugar, in solid form -- Exceeding 99 degrees but less than 99.5 degrees of polarization | \$24.69/tonne | 0 |
| 17031010 | Cane molasses resulting from the extraction or refining of sugar -- Powder with admixture other than colouring or anti-caking agents | 12.5 | 5 |
| 17049020 | Sugar confectionery (incl. white chocolate), not containing cocoa, nes – Liquorice candy; Toffee | 10 | 5 |
| 17049090 | Sugar confectionery (incl. white chocolate), not containing cocoa, nes -- | 9.5 | 5 |
| 19021999 | Uncooked pasta, not containing eggs, not stuffed -- Other | 6.5 | 4 |

| | | | |
|----------|--|---|----|
| 19023020 | Other pasta, nes -- Other, containing 25% or more by weight of wheat, without meat, | 5 | 4 |
| 19023031 | Other pasta, nes -- In packages of a weight not exceeding 2.3 kg each 5% | 5 | 4 |
| 19023040 | Other pasta, nes -- Other, without meat | 6.5 | 4 |
| 19023050 | Other pasta, nes -- With meat | 11 | 10 |
| 19059071 | Other bread, etc, nes; communion wafers, rice paper, etc -- In packages of a weight not exceeding 11.34 kg each | 6 | 3 |
| 19059072 | Other bread, etc, nes; communion wafers, rice paper, etc -- In bulk or In packages of a weight exceeding 11.34 kg each | 4.5 | 0 |
| 19059090 | Waters (incl. mineral and aerated), with added sugar, sweetener, etc | 11 | 6 |
| 22021000 | Beer made from malt | 11 | 6 |
| 22030000 | Rum and tafia | 0.8 cents/litre | 0 |
| 22084010 | Other preparations of a kind used in animal feeding, nes | 24.56 cents/litre of absolute ethyl alcohol | 0 |
| 23099036 | Other preparations of a kind used in animal feeding, nes | 3 | 0 |
| 23099099 | Powders, whether or not compressed, for cosmetic/toilet | 3 | 0 |
| 33049100 | Beauty, make-up, skin-care (incl. suntan), nes -- Other | 8.5 | 3 |
| 33049990 | Washing and cleaning preparations, put up for retail sale -- Automatic dishwasher detergents | 8.5 | 3 |
| 34022010 | Washing and cleaning preparations, put up for retail sale | 11.5 | 7 |
| 34022090 | Handbags with outer surface of leather, or composition or patent leather | 8.5 | 3 |
| 42022100 | Cases and containers, nes, with outer surface of other materials, nes -- Other | 10 | 7 |
| 42029990 | Articles of apparel of leather | 7 | 5 |
| 42031000 | Other printed matter, nes -- Printed labels | 13 | 8 |
| 49119920 | Other printed matter, nes -- Other | 4 | 0 |
| 49119990 | Yarn of carded wool, not put up for retail sale, with >=85% wool | 4.5 | 2 |
| 51061000 | Carpets and other textile floor coverings, of other textiles, knotted -- Machine knotted | 9.5 | 5 |
| 57019010 | Looped pile fabrics of cotton, knitted or crocheted | 15.5 | 8 |
| 60012100 | Pile fabrics of cotton, nes, knitted or crocheted 16 | 16 | 14 |
| 60019100 | Pile fabrics of textile materials, nes, knitted or crocheted | 16 | 12 |
| 60019900 | Knitted or crocheted fabrics, =<30cm wide, non-elastic -- lace, solely of vegetable | 16 | 12 |
| 60022010 | Art. of jewellery and pts thereof of silver w/n plated or clad w/o prec mt -- Findings, | 10 | 5 |
| 71131110 | Imitation jewellery nes | 5 | 0 |
| 71179000 | Doors, windows and their frames and thresholds for doors, of aluminium | 8.5 | 5 |
| 76101000 | Generating sets,diesel or semi-diesel engines,of an output <= 75 KVA | 6.5 | 5 |

| | | | |
|----------|--|-----|---|
| 85021190 | Primary cells and primary batteries, nes -- Other | 6 | 0 |
| 85068090 | Frames and mountings for spectacles, goggles or the like, of plastic -- for other | 7 | 5 |
| 90031120 | spectacles, goggles or the like Sunglasses | 2.5 | 0 |
| 90041000 | Line fish tackle nes,f/landing,b/f&sim nets,dec birds&sim hunt or shoot -- Sportsmen's | 5 | 0 |
| 95079010 | fishing line, in retail packages | 7 | 0 |
| 96033010 | Artists', writing and similar brushes for the application of cosmetics -- Artists' brushes | 7 | 0 |

Japan

| HS CODE | DESCRIPTION | MFN Tariffs (%) | GSP Tariffs (%) |
|-----------|--|-----------------|-----------------|
| 51191200 | Fish,shellfish&aqua invert prod nes&dead anim of Ch 3 nt for hum cons | 1.7 | 0 |
| 81090210 | Fruits, fresh nes | 5 | 2.5 |
| 81090291 | Fruits, fresh nes | 6 | 3 |
| 60413010 | Sardines,sardinella&brislg o sprats prep o presvd,whole o pce ex mincd | 9.6 | 7.2 |
| 160413090 | Tunas,skipjack&Atl bonito,prepard/preservd,whole/in pieces,ex mincd | 9.6 | 7.2 |
| 160414092 | Tunas,skipjack&Atl bonito,prepard/preservd,whole/in pieces,ex mincd | 9.6 | 7.2 |
| 160414099 | Tunas,skipjack&Atl bonito,prepard/preservd,whole/in pieces,ex mincd | 9 | 7.2 |
| 160420011 | Fish prepared or preserved, except whole or in pieces | 11 | 9.6 |
| 160420020 | Fish prepared or preserved, except whole or in pieces | 9.6 | 7.2 |
| 190590313 | Communion wafers,empty cachets f pharm use&sim prod&bakers' wares nes | 24 | 15 |
| 190590319 | Communion wafers,empty cachets f pharm use&sim prod&bakers' wares nes | 25.5 | 15 |
| 190590329 | Communion wafers,empty cachets f pharm use&sim prod&bakers' wares nes | 21.3 | 12.5 |
| 230990110 | Animal feed preparations nes | 3 | 0 |
| 230990190 | Animal feed preparations nes | 3 | 0 |
| 284920010 | Silicon carbide | 3.3 | 0 |
| 392330000 | Carboys, bottles, flasks and similar articles of plastics | 3.9 | 3 |
| 510610010 | Yarn of carded wool,>/=85% by wght of wool,nt put up for retail sale | 2.7 | 2.16 |
| 510610090 | Yarn of carded wool,>/=85% by wght of wool,nt put up for retail sale | 2.7 | 2.16 |
| 520512010 | Cotton yarn,>/=85%,single,uncombed,714.29 >dtex>/=232.56, not put up | 5.6 | 4.48 |
| 550969010 | Yarn of acrylic staple fibres, not put up, nes | 6.6 | 5.28 |
| 550969020 | Yarn of acrylic staple fibres, not put up, nes | 4 | 3.2 |
| 550961010 | Yarn of acrylic staple fibres, not put up, nes | 6.6 | 5.25 |
| 550961020 | Yarn of acrylic staple fibres, not put up, nes | 4 | 3.2 |

| | | | |
|---------------------|--|----------|------|
| 580890000 | Ornamental trimmings in the piece,o/t knit;tassels,pompons&similar art | 6.6 | 0 |
| 600121000 | Looped pile knitted or crocheted fabrics, of cotton | 9.8 | 7.84 |
| 600191000 | Pile knitted or crocheted fabrics, of cotton, nes | 9.8 | 7.84 |
| 600410010 | Knitted or crocheted fabrics, of a width of > 30 cm, containing >= 5% | 9.8 | 7.84 |
| 600410020 | Knitted or crocheted fabrics, of a width of > 30 cm, containing >= 5% | 7.9 | 6.32 |
| 600410030 | Knitted or crocheted fabrics, of a width of > 30 cm, containing >= 5% | 5.4 | 4.32 |
| 600410040 | Knitted or crocheted fabrics, of a width of > 30 cm, containing >= 5% | 5.4 | 4.32 |
| 600410090 | Knitted or crocheted fabrics, of a width of > 30 cm, containing >= 5% | 5.3 | 4.24 |
| 600622010 | Dyed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl | 9.8 | 7.84 |
| 600622020 | Dyed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl | 5.9 | 4.48 |
| 630900000 | Worn clothing and other worn articles | 5.8 | 0 |
| 711790021 | Imitation jewellery nes | 2.7 | 0 |
| 711790022 | Imitation jewellery nes | 2.7 | 0 |
| 711790023 | Imitation jewellery nes | 3.4 | 0 |
| 711790024 | Imitation jewellery nes | 5 | 0 |
| 711790029 | Imitation jewellery nes | 5 | 0 |
| 900410000 | Sunglasses | 5.3 | 0 |
| 950303900-950300996 | Tricycles, scooters, pedal cars and similar wheeled toys; dolls" car | 0 - 3.90 | 0 |
| 950790000 | Line fish tackle,f/landing,b/f&sim nets,dec birds&sim hunt/shoot req | 3.2 | 0 |
| 960330000 | Artists', writing and similar brushes for the application of cosmetics | 6.6 | 5.28 |

Switzerland

| HS CODE | DESCRIPTION | MFN Tariffs (%) | GSP Tariffs (%) |
|----------|---|----------------------------|-----------------|
| 8043000 | Pineapples, Avocados, fresh/dried | 4 Fr. per 100 kg gross | 0 |
| 8109092 | Other fruit, fresh: other: tropical fruit and tropical nuts | 1 Fr. per 100 kg gross | 0 |
| 8109098 | Other fruit, fresh: other: other | 4 Fr. per 100 kg gross | 0 |
| 15042091 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified in tanks or metal drums | 145.5 Fr. per 100 kg gross | 0 |

| | | | |
|----------|--|--|----------------------------|
| 16041390 | Tunas, skipjack & bonito (Sarda spp.), prepared/preserved, whole/in pieces (excl. minced) | 13 Fr. per 100 kg gross | 0 |
| 16041490 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs: | 13 Fr. per 100 kg gross | 0 |
| 16042090 | Prepared or preserved fish; caviar and caviar substitutes | 16 Fr. per 100 kg gross | 0 |
| 17019999 | Cane/beet sugar & chemically pure sucrose, in solid form not containing added flavouring/colouring matter check in trade map | 15.05 Fr. per 100 kg gross | 12.05 Fr. per 100 kg gross |
| 17049020 | sugar confectionery of all kinds, containing fruit or nuts (for example, fruit pastes, nougat, marzipan and the like) | 99.25 Fr. per 100 kg gross | 46.25 Fr. per 100 kg gross |
| 17049031 | Sugar confectionery (including white chocolate), not containing cocoa: other: sugar confectionery of all kinds made from liquorice juice, of a sucrose content by weight: exceeding 10 % | 54.75 Fr. per 100 kg gross | 1.75 Fr. per 100 kg gross |
| 17049032 | Sugar confectionery (including white chocolate), not containing cocoa: other: sugar confectionery of all kinds made from liquorice juice, of a sucrose content by weight: not exceeding 10 % | 3 Fr. per 100 kg gross | 0 |
| 19021910 | Pasta, whether or not cooked or stuffed (with meat or other Substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni ,couscous, whether or not prepared: made exclusively from durum wheat | 15.05 Fr. per 100 kg gross | 12.05 Fr. per 100 kg gross |
| 19021990 | Stuffed pasta, whether/not cooked/othw. prepared | 19.25 Fr. per 100 kg gross | 16.25 Fr. per 100 kg gross |
| 1902300 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared other pasta | 67.95 Fr. per 100 kg gross | 23.95 Fr. per 100 kg gross |
| 190590 | Communion wafers, empty cachets f pharm use& sim prod & bakers' wares nes | 15.75 Fr. per 100 kg gross-118.35 Fr. per 100 kg gross | 0 |
| 22021000 | waters incl mineral& aeratd,containg sugar o sweeteng matter o flavourd | 2 Fr. per 100 kg gross | 0 |
| 22030039 | Beer made from malt: in containers holding more than 2 hl | 13 Fr. per 100 kg gross | 0 |
| 22030020 | Beer made from malt: in containers holding more than 2 litres but not more than 2 hl | 8 Fr. per 100 kg gross | 0 |
| 22030031 | Beer made from malt: in containers holding 2 litres or less: in glass bottles | 13 Fr. per 100 kg gross | 0 |
| 22030039 | Beer made from malt: in containers holding 2 litres or less: other | 16 Fr. per 100 kg gross | 0 |
| 22030010 | Beer made from malt: in containers holding more than 2 hl | 38 Fr. per 100 kg gross | 0 |

| | | | |
|------------|---|------------------------------|---|
| 22084010 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages: rum and other spirits obtained by distilling fermented sugar-cane products: in containers holding more than 2 litres | 11.9138 Fr. per 100 kg gross | 0 |
| 22084020 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages: rum and other spirits obtained by distilling fermented sugar-cane products: in containers holding not more than 2 litres | 70 Fr. per 100 kg gross | 0 |
| Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement | - | 0 |
| Chapter 26 | Ores, slag and ash | - | 0 |
| Chapter 27 | Salt; sulphur; earths and stone; plastering materials, lime and cement | - | 0 |
| Chapter 38 | Miscellaneous chemical Products | - | 0 |
| Chapter 39 | Plastics and articles thereof | - | 0 |
| Chapter 40 | Rubber and articles of | - | 0 |
| Chapter 41 | Raw hides and skins (other than furskins) and leather | - | 0 |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silkworm gut) | - | 0 |
| Chapter 43 | Furskins and artificial fur; manufactures thereof | - | 0 |
| Chapter 44 | Wood and articles of wood; wood charcoal | - | 0 |
| Chapter 45 | Cork and articles of cork | - | 0 |
| Chapter 46 | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork | - | 0 |
| Chapter 47 | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard | - | 0 |
| Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | - | 0 |
| Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans | - | 0 |
| Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric | - | 0 |
| Chapter 55 | Man-made staple fibres | - | 0 |
| Chapter 57 | Carpets and other textile floor coverings | - | 0 |
| Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery | - | 0 |
| Chapter 60 | Knitted or crocheted fabrics | - | 0 |
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted | - | 0 |
| Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted | - | 0 |
| Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags | - | 0 |
| Chapter 70 | Glass and glassware | - | 0 |

| | | | |
|------------|---|---|---|
| Chapter 71 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin | - | 0 |
| Chapter 73 | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin | - | 0 |
| Chapter 76 | Articles of iron or steel | - | 0 |
| Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof | - | 0 |
| Chapter 88 | Aircraft, spacecraft, and parts thereof | - | 0 |
| Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | - | 0 |
| Chapter 91 | Clocks and watches and parts thereof | - | 0 |
| Chapter 95 | Toys, games and sports requisites; parts and accessories thereof | - | 0 |
| Chapter 96 | Miscellaneous manufactured articles | - | 0 |

Custom Union (CU) between Belarus, Kazakhstan and Russia

| HS CODE | DESCRIPTION | MFN Tariffs (%) | GSP Tariffs (%) |
|---------|--|-----------------------------------|-----------------|
| 030383 | Frozen tooth fish | 10 | 7.5 |
| '030342 | Tunas, yellowfin, frozen excluding heading No 03.04, livers and roes | 10 | 7.5 |
| '030487 | Frozen fillets, Tunas, skipjack or stripe-bellied bonito | 10 | 7.5 |
| '030389 | Frozen fish, n.e.s. | 10 | 7.5 |
| '051191 | Fish,shellfish&aqua invert prod nes&dead anim of Ch 3 nt for hum cons | 5 | 3.75 |
| '080430 | Pineapples, fresh or dried | 5 | 3.75 |
| '110100 | Wheat or meslin flour | 15 | 11.25 |
| '150420 | Fish fats&oils&their fractions exc liver,refind/not,not chemically mod | 15 | 11.25 |
| '160414 | Tunas,skipjack&Atl bonito,prepard/preservd,whole/in pieces,ex mincd | 15 | 11.25 |
| '160420 | Fish prepared or preserved, except whole or in pieces | 15 | 11.25 |
| '160413 | Sardines,sardinella&brislg o sprats prep o presvd,whole o pce ex mincd | 15 | 11.25 |
| '340220 | Surface-active prep, washing & cleaning prep put up for retail sale | 15 | 11.25 |
| '570190 | Carpets of other textile materials, knotted | 20% but not less than 0.5 euro m2 | 75% (MFN) |
| '580890 | Ornamental trimmings in the piece,o/t knit;tassels,pompons&similar art | 15 | 11.25 |
| '711790 | Imitation jewellery nes | 15 | 11.25 |
| '960330 | Artists', writing and similar brushes for the application of cosmetics | 15 | 11.25 |

Norway
Agricultural and fisheries

| HS CODE | DESCRIPTION | MFN Tariffs (%) | GSP Tariffs (%) |
|----------------|---|--|------------------------|
| 05119112 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption : Other : Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 : For feed purpose : Fish heads and tails, dried, whether or not cut | 3.53 Norwegian kroner per kg | 10 % of MFN |
| 05119113 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption : Other : Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 : For feed purpose : Other fish waste | 3.17 Norwegian kroner per kg | 10 % of MFN |
| 05119119 | Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption : Other : Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3 : For feed purpose : Other | 3.53 Norwegian kroner per kg | 10 % of MFN |
| 110100 | Wheat or meslin flour | 3.19 Norwegian kroner per kg | 10% of MFN |
| 15042011 | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified : Fats and oils and their fractions, of fish, other than liver oils : For feed purpose | 3.91 Norwegian kroner per kg | 10 % of MFN |
| 190230 | Pasta, cooked or otherwise prepared (excl. stuffed) | 27.43 Norwegian kroner per kg | 0 |
| 190590 | Communion wafers, empty cachets f pharm use&sim prod&bakers wares nes | 10.26 -29.35 Norwegian kroner per kg | 0 |
| 23011000 | Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves : Flours, meals and pellets, of meat or meat offal; greaves | 113.61 Norwegian kroner per kg | 10 % of MFN |

Industrial products classified within chapters 25 - 97 of the HS-system, are duty-free upon importation into Norway, with the exception of products covered by the following “exclusion-list”

| Heading No. | Description of products |
|--------------------|--|
| 61.09 | T-shirts, singlets and other vests, knitted or crocheted |

| | |
|----------|--|
| 61.10 | Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted |
| 61.11 | Babies' garments and clothing accessories, knitted or crocheted |
| 62.01 | Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03 |
| 62.02 | Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04. |
| 63.01 | Blankets and travelling rugs |
| 63021000 | Bed linen, knitted or crocheted |
| 63022100 | ---of Cotton |
| 63022210 | --of non wovens |
| 63022290 | --other |
| 63022900 | --of other textile materials |
| 63023100 | ---of Cotton |
| 63023210 | --of non wovens |
| 63023290 | --other |
| 63023900 | ---of other textile materials |
| 63024000 | --Table linen, knitted or crocheted |
| 63025100 | Of cotton |
| 63025310 | --of non wovens |
| 63025390 | ---Other |
| 63025900 | --of other textile materials |
| 63029100 | --of cotton |
| 63029310 | ---of nonwovens |
| 63029390 | ---other |
| 63029900 | --of other textile materials |
