

**COMMISSION DELEGATED REGULATION (EU) 2015/1979****of 28 August 2015****amending Annexes II, III and IV to Regulation (EU) No 978/2012 of the European Parliament and of the Council applying a scheme of generalised tariff preferences**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to 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 <sup>(1)</sup>, and in particular Articles 5(3), 10(5) and 17(2) thereof,

Whereas:

- (1) Article 4 of Regulation (EU) No 978/2012 establishes the criteria for granting tariff preferences under the general arrangement of the Generalised Scheme of Preferences ('GSP').
- (2) Article 4(1)(a) of Regulation (EU) No 978/2012 provides that a country that has been classified by the World Bank as a high-income or an upper-middle income country for 3 consecutive years should not benefit from GSP.
- (3) Article 4(1)(b) of Regulation (EU) No 978/2012 provides that a country that benefits from a preferential market access arrangement which provides the same tariff preferences as the GSP, or better, for substantially all trade, should not enjoy GSP.
- (4) The list of beneficiary countries of the general GSP referred to in point (a) of Article 1(2) of Regulation (EU) No 978/2012 is established in Annex II to that Regulation. Article 5 of Regulation (EU) No 978/2012 lays down that Annex II is to be reviewed by 1 January of each year in order to reflect changes in relation to the criteria laid down in Article 4. Furthermore, it provides that a GSP beneficiary country and economic operators are to be given sufficient time for an orderly adaptation to the country's GSP status revision. Accordingly, the GSP arrangement is to continue for 1 year after the date of entry into force of a change in a country's status on the basis of Article 4(1)(a) and for 2 years from the date of application of a preferential market access arrangement, as provided in Article 4(1)(b).
- (5) Fiji, Iraq, the Marshall Islands and Tonga have been classified by the World Bank as upper-middle income countries in 2013, 2014 and 2015. Accordingly, those countries no longer qualify for GSP beneficiary status under Article 4(1)(a) and should be removed from Annex II to Regulation (EU) No 978/2012. The Regulation to remove a beneficiary country from the list of GSP beneficiary countries should apply as from 1 year after the date of entry into force of that Regulation. In the interests of simplicity and legal certainty, Fiji, Iraq, the Marshall Islands and Tonga should be removed from Annex II with application from 1 January 2017.
- (6) Preferential market access arrangements with the following countries started to apply at various dates in 2014: Georgia on 1 September 2014, Cameroon on 4 August 2014, and Fiji on 28 July 2014. In the interests of simplicity and legal certainty, Georgia and Cameroon should also be removed from Annex II with application from 1 January 2017. As explained in recital 5, Fiji would already be removed from Annex II on the basis of becoming an upper-middle income country.
- (7) Article 9(1) of Regulation (EU) No 978/2012 establishes specific eligibility criteria for granting tariff preferences under the special incentive arrangement for sustainable development and good governance ('GSP+'). One key condition is that the country must be a GSP beneficiary. The list of GSP+ beneficiaries is established in Annex III to Regulation (EU) No 978/2012.

<sup>(1)</sup> OJ L 303, 31.10.2012, p. 1.

- (8) As a consequence of its ceasing to be GSP beneficiary as from 1 January 2017, Georgia also ceases to be a GSP+ beneficiary under Article 9(1) of Regulation (EU) No 978/2012. Georgia should therefore also be removed from Annex III to Regulation (EU) No 978/2012 with application from 1 January 2017.
- (9) Article 17(1) of Regulation (EU) No 978/2012 provides that a country which is identified by the United Nations ('UN') as a least-developed country should benefit from the tariff preferences under the special arrangement for the least-developed countries (Everything But Arms ('EBA')). The list of EBA beneficiary countries is established in Annex IV to that Regulation.
- (10) The UN removed Samoa from least developed country status on 1 January 2014. Accordingly, Samoa no longer qualifies for EBA beneficiary status under Article 17(1) and should be removed from Annex IV to Regulation (EU) No 978/2012. The Regulation to remove a beneficiary country from the list of EBA beneficiary countries should apply following a transitional period of 3 years as from the date on which that Regulation enters into force. Samoa should therefore be removed from Annex IV, with application from 1 January 2019,

HAS ADOPTED THIS REGULATION:

*Article 1*

**Amendments to Regulation (EU) No 978/2012**

Regulation (EU) No 978/2012 is amended as follows.

- (1) In Annex II, the following countries and the corresponding alphabetical codes are removed from columns A and B, respectively:

CM	Cameroon
FJ	Fiji
GE	Georgia
IQ	Iraq
MH	Marshall Islands
TO	Tonga

- (2) In Annex III, the following country and the corresponding alphabetical code is removed from columns A and B, respectively:

GE	Georgia
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- (3) In Annex IV, the following country and the corresponding alphabetical code is removed from columns A and B, respectively:

WS	Samoa
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*Article 2***Entry into force and application**

This Regulation shall enter into force on 1 January 2016.

Article 1(1) and (2) shall apply from 1 January 2017.

Article 1(3) shall apply from 1 January 2019.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 28 August 2015.

*For the Commission*

*The President*

Jean-Claude JUNCKER

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