



2025/1951

9.12.2025

COMMISSION DELEGATED REGULATION (EU) 2025/1951

of 29 September 2025

amending Annexes II, IV and VII to Regulation (EU) No 978/2012 of the European Parliament and of the Council

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 ⁽¹⁾, and in particular Articles 5(3), 9(2) and 17(2) thereof,

Whereas:

- (1) Article 4 of the Regulation (EU) No 978/2012 establishes the criteria for granting tariff preferences under the general arrangement of the Generalised Scheme of Preferences ('GSP').
- (2) Point (a) of Article 4(1) 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) The list of beneficiary countries under the GSP is established in Annex II to Regulation (EU) No 978/2012. Pursuant to that Regulation, the Commission is to review Annex II by 1 January of each year in order to amend the status of the listed countries in accordance with the criteria laid down in Article 4 of that Regulation.
- (4) Pursuant to Article 5(2) of Regulation (EU) No 978/2012, a GSP beneficiary country and economic operators are to be given sufficient time for an orderly adaptation to the country's GSP status revision. Therefore, the decision to remove a beneficiary country from the list of GSP beneficiary countries on the basis of Article 4(1)(a), shall apply as from one year after the date of entry into force of that decision.
- (5) Indonesia has been classified by the World Bank as upper-middle income country in 2023, 2024 and 2025. Therefore, Indonesia no longer qualifies for GSP beneficiary country status in accordance with Article 4(1)(a) of Regulation (EU) No 978/2012 and should be removed from the list of GSP beneficiary countries in Annex II to that Regulation, with application from 1 January 2027.
- (6) Pursuant to Article 17(1) of Regulation (EU) No 978/2012, a country which is identified by the United Nations ('UN') as a least-developed country should benefit from the tariff preferences provided under the special arrangement Everything But Arms ('EBA') for the least-developed countries. The list of EBA beneficiary countries is established in Annex IV to Regulation (EU) No 978/2012.
- (7) The UN graduated São Tomé and Príncipe from the least-developed country category on 13 December 2024. Therefore, São Tomé and Príncipe no longer qualifies for EBA beneficiary status under Article 17(1) of Regulation (EU) No 978/2012 and should be removed from Annex IV of that Regulation. In accordance with Article 17(2) of Regulation (EU) No 978/2012, the delegated act removing São Tomé and Príncipe from the list of EBA beneficiary countries should apply following a transitional period of 3 years as from the date on which that delegated act enters into force. São Tomé and Príncipe should, therefore, be removed from Annex IV, with application from 1 January 2029.
- (8) Pursuant to point (a) of Article 9(1) of Regulation (EU) No 978/2012, a country benefiting from the GSP may benefit from the tariff preferences provided under the special incentive arrangement for sustainable development and good governance if it is considered vulnerable due to lack of diversification and insufficient integration within the international trading system, as defined in Annex VII to Regulation (EU) No 978/2012.

⁽¹⁾ OJ L 303, 31.10.2012, p. 1, ELI: <http://data.europa.eu/eli/reg/2012/978/oj>.

- (9) Pursuant to point 1(b) of Annex VII to Regulation (EU) No 978/2012, as amended by Commission Delegated Regulations (EU) 2015/602 ⁽²⁾ and (EU) 2020/129 ⁽³⁾, for a country to be considered vulnerable, the imports of products listed in Annex IX into the Union from that country should represent less than the threshold of 7,4 % in value of the total imports from GSP beneficiary countries into the Union, as an average during the last three consecutive years.
- (10) In accordance with Article 9(2) of Regulation (EU) No 978/2012, where the list of GSP beneficiary countries in Annex II is amended, the Commission is empowered to adopt delegated acts to amend Annex VII in order to review the vulnerability threshold defined in point 1(b) of Annex VII. Such a review aims to maintain proportionally the same weight of the vulnerability threshold as calculated in accordance with Annex VII, taking into account the previous amendments to the list of GSP beneficiary countries.
- (11) The last review under Delegated Regulation (EU) 2020/129 increased the vulnerability threshold from 6,5 % to 7,4 % applicable as of 1 January 2019.
- (12) Between 1 January 2019 and 1 January 2023, the list of GSP beneficiaries in Annex II to Regulation (EU) No 978/2012 was substantially amended, as five countries were removed from Annex II. It is therefore necessary to review the vulnerability threshold set out in point 1(b) of Annex VII to Regulation (EU) No 978/2012.
- (13) As a result of the amendments to the list of GSP beneficiaries in Annex II to Regulation (EU) No 978/2012 between 1 January 2019 and 1 January 2023, the total imports into the Union of the products listed in Annex IX from all GSP beneficiary countries taken as an average have decreased by 17,5 %. An increase of the vulnerability threshold from 7,4 % to 9 %, applicable as of the time when the amendments to Annex II took effect, that is as from 1 January 2023, would maintain proportionally the same weight of the vulnerability threshold as laid down in Annex VII to Regulation (EU) No 978/2012,

HAS ADOPTED THIS REGULATION:

Article 1

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

- (1) in Annex II, under the heading 'Beneficiary countries of the general arrangement referred to in point (a) of Article 1(2)', the following alphabetical codes and corresponding countries are removed from columns A and B, respectively:
'ID Indonesia';
- (2) in Annex IV, under the heading 'Beneficiary countries of the special arrangement for the least-developed countries referred to in point (c) of Article 1(2)', the following alphabetical codes and corresponding countries are removed from columns A and B, respectively:
'ST São Tomé and Príncipe';
- (3) in point 1(b) of Annex VII, the threshold '7,4 %' is replaced by '9 %'.

⁽²⁾ Commission Delegated Regulation (EU) 2015/602 of 9 February 2015 amending Regulation (EU) No 978/2012 of the European Parliament and the Council as regards the vulnerability threshold defined in point 1(b) of Annex VII to that Regulation (OJ L 100, 17.4.2015, p. 8, ELI: http://data.europa.eu/eli/reg_del/2015/602/oj).

⁽³⁾ Commission Delegated Regulation (EU) 2020/129 of 26 November 2019 amending the vulnerability threshold set out in point 1(b) of Annex VII to Regulation (EU) No 978/2012 of the European Parliament and the Council applying a scheme of generalised tariff preferences (OJ L 27, 31.1.2020, p. 8, ELI: http://data.europa.eu/eli/reg_del/2020/129/oj).

Article 2

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

Article 1(1), shall apply from 1 January 2027.

Article 1(2), shall apply from 1 January 2029.

Article 1(3), shall apply from 1 January 2023.

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

Done at Brussels, 29 September 2025.

For the Commission
The President
Ursula VON DER LEYEN
