



## **Note for exporters to the European Union**

### **New custom formalities as from 1 October 2014<sup>1</sup>**

As of 1 October 2014, exports from Burundi, Comoros, Haiti, Lesotho, Mozambique, Rwanda, Tanzania, Uganda and Zambia to the European Union (EU) **will move from the regime of the Market Access Regulation (MAR) to the special arrangement of the Generalised Scheme of Preferences (GSP) called 'Everything but arms' (EBA)**. Under EBA, the EU grants duty-free quota-free market access to exports from the least developed countries.

As both MAR and EBA provide duty-free and quota-free access to the EU, **the only practical consequences will be changes in customs procedures:**

1. In order to benefit from EU preferential zero duty rates, products must be accompanied by a document proving their origin. On 1 October 2014, instead of the current '**EUR1**' form for proving origin under the MAR, '**GSP Form A**' will have to be used as the certificate of origin.
2. '**EUR.1**' forms issued before 1 October 2014 will no longer count as proof of origin for getting preferential treatment in the EU as of 1 October 2014. The exporter will be able to request the retrospective issue of the new 'GSP Form A' in order to benefit from the preferential tariff, provided of course that the goods comply with the GSP rules of origin. Invoice declarations may also be used but only below 6000 euros.
3. Under EBA some general and some product specific **rules of origin** will change, such as on cumulation of origin. Please refer to the relevant EU legislation in case of doubt, which you can find under the links indicated below.

#### **FOR FURTHER INFORMATION:**

##### **EU Export Helpdesk for developing countries:**

<http://exporthelp.europa.eu/thdapp/index.htm>

##### **EU GSP –rules of origin:**

[http://ec.europa.eu/taxation\\_customs/customs/customs\\_duties/rules\\_origin/preferential/article\\_839\\_en.htm](http://ec.europa.eu/taxation_customs/customs/customs_duties/rules_origin/preferential/article_839_en.htm)

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<sup>1</sup> This document is made available for information purposes only. The applicable legal provisions can be found in the relevant EU legislation.