



EUROPEAN COMMISSION

DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs Policy, Legislation, Tariff

Combined Nomenclature, Tariff classification, TARIC and integration of trade measures

Brussels, 16 December 2013
DG TAXUD/A4/PW

TARIC NEWSLETTER 4/2013

**Subject: South Africa-EU TDCA and GSP
Guidance for the European economic operators**

On 31 December 2013, GSP preferences granted to South Africa under Regulation (EC) No 732/2008 will cease to apply.

In line with the TDCA standstill clause (article 19(3)), applied duty rates will not increase. All preferential tariff treatments will subsequently be granted under the Trade, Development and Cooperation Agreement (TDCA - 1999/753/EC) between the EU and the Republic of South Africa.

For those products that as a result will need to switch from GSP preferences to TDCA preferences (because they used to enjoy a more favourable tariff preference under GSP than under TDCA) the following guidance is applicable.

The date of acceptance of the customs declaration for release for free circulation of the goods by the customs authorities of the Member State of importation, determines whether a particular import will be treated under the old system of preferences (Regulation 732/2008) or under the new system of preferences (TDCA).

There are two scenarios:

- (a) If the relevant customs declaration is accepted on or before 31 December 2013, the so-called 'old' GSP preferences (based on Regulation (EC) No 732/2008) will apply to the consignment,
- (b) If the declaration is accepted on or after 1 January 2014 the new preferences (based on the TDCA) will apply.

Under scenario (a), the required proof of origin will be a certificate of origin Form A¹ issued in compliance with the applicable Rules of Origin (namely GSP rules of origin as defined in Regulation (EEC) No 2454/93 as amended by Regulations (EU) No 063/2010 and No 530/2013).

¹ Except for consignments consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, that may be covered by an invoice declaration made out by the exporter in compliance with the same rules of origin.

Under scenario (b), the required proof of origin will be a movement certificate EUR.1² issued in compliance with the rules of origin set out in Protocol I to the TDCA, which means that the product will have to comply with the Rules of Origin set out in that Protocol, which may not be the same as GSP rules of origin.

For those shipments that have been sent before 31 December accompanied by a Form A certificate of origin but that arrive after the 31 December, the exporter in South Africa may apply to the customs authorities for retrospective issuing of the EUR.1 movement certificate in accordance with Article 16 of Protocol I to the TDCA.

South African customs authorities may issue a EUR.1 certificate retrospectively after verification that article 16 has been complied with and provided that the goods have originating status in accordance with the TDCA Rules of Origin.

² In the TDCA context, it is moreover possible for consignments exceeding the EUR 6 000 threshold to be covered by an invoice declaration made out by an 'approved exporter'.