



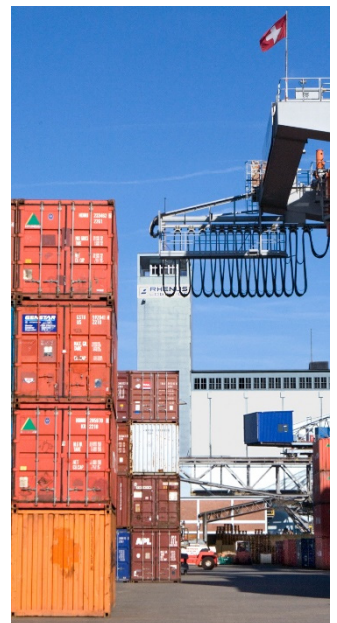
# Swiss Generalized System of Preferences (GSP)

The Swiss Generalized System of Preferences (GSP) is a trade promotion instrument that grants tariff preferences in the form of reduced tariffs or duty-free rates to goods originating from developing countries. In accordance with World Trade Organization (WTO) rules, the Swiss GSP grants preferential treatment in the form of an exemption from customs duties for all industrial products and in the form of a full or a partial exemption from customs duties for certain agricultural and food products. It also implements the arrangements granted under the Decision on Measures in Favour of Least Developed Countries (LDCs), the Hong Kong Ministerial Declaration 2005, i.e. duty- and quota-free market access for goods originating in LDCs. Preference-giving countries like Switzerland unilaterally determine which countries and which products are included in their GSP schemes. The objective of the Generalized System of Preferences is to promote economic development in developing countries through an increase in export revenues and diversification of exports. The Swiss GSP is politically neutral and does not foresee additional tariff preferences for good governance practices (like the EU "GSP+").

## Rules of origin

In order to qualify for Swiss GSP treatment, imported products must comply with specific rules of origin: they must be wholly obtained or must have undergone sufficient working or processing in the beneficiary country. Compliance with rules of origin has to be supported by documentary evidence, a proof of origin. Criteria for originating products are regulated in the Federal Ordinance on the Rules of Origin for Preferential Tariffs for Developing Countries (RoO).

The RoO for the Swiss GSP provides origin criteria identical to those of the GSP schemes of the European Union and Norway for industrial products (tariff chapters 25-97 of the Harmonized System). GSP beneficiary countries may cumulate originating materials from the EU and Norway for the determination of origin. Cumulation allows products that have obtained originating status in one partner country to be further processed or added to products originating in another participating country as if they had originated in that latter country, without the finished product losing the benefit of preferential tariff treatment. Cumulation is limited to industrial products and aims at facilitating cooperation among enterprises in beneficiary countries and the EU, Norway and Switzerland. The possibility to cumulate facilitates market access in Europe for beneficiary countries.



## Registered exporter system REX

Switzerland, together with the European Union and Norway, introduced as of January 2017 a system of self-certification of origin by exporters. The Registered Exporter system (REX) replaces the previous system for the proof of origin using certificates of origin Form A. It is based on the principle of self-certification of origin by economic operators who can issue the so called "statement on origin" by themselves. To be entitled to issue a statement on origin for consignments containing originated products exceeding 10'300 Swiss Francs, an economic operator in a beneficiary country will have to be registered in a data base by his competent authorities (usually national customs administrations). The economic operator will then become a "registered exporter". The REX system takes the form of an application accessed through the Internet.

Together with the introduction of the REX system, the direct transportation rule has been replaced by a non-alteration rule, which makes it possible for exporters to split a consignment into sub-consignments (e.g. at a hub).

## Legal requirements

The legal basis of the Swiss Generalized System of Preferences relies on three obligations:

1. Federal Ordinance on Tariff Preferences, including the lists of beneficiary countries (Annex I of ordinance) and the list of covered products (Annex II of ordinance);
2. Federal Ordinance on the Rules of Origin for Preferential Tariffs for Developing Countries;
3. Federal Ordinance on the Issuance of Proofs of Origin.

## Available information

- Federal Ordinance on tariff preferences, including the lists of beneficiary countries (Annex I) and the list of covered products (Annex II): <https://www.admin.ch/opc/de/classified-compilation/20061738/index.html> (SR 632.911)

- Federal Ordinance on the Rules of Origin for Preferential Tariffs for Developing Countries: <https://www.admin.ch/opc/de/classified-compilation/20110090/index.html> (SR 946.39)

- Federal Ordinance on the issuance of proofs of origin: <https://www.admin.ch/opc/de/classified-compilation/20120226/index.html> (SR 946.32)

- GSP-Webpage of Swiss Customs: <https://www.ezv.admin.ch/ezv/en/home/information-companies/exemptions--reliefs--preferential-tariffs-and-export-contributio/importation-into-switzerland/developing-countries-gsp--generalized-system-of-preferences-.html>

- UNCTAD - Swiss GSP Handbook: [http://unctad.org/en/PublicationsLibrary/itcdtsbm28rev3\\_en.pdf](http://unctad.org/en/PublicationsLibrary/itcdtsbm28rev3_en.pdf)

- Swiss Electronic Customs Tariff, TARES: <https://xtares.admin.ch/tares/login/loginFormFiller.do?sessionId=aJ6TstwkMnKlmO4bt88EvGMMllrl4CLkqcTEc9ekkji4yvG5KnKc!999506695?!=en>

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