

Generalized System of Preferences (GSP) for Developing Countries

1. Legal foundations

- Ordinance of 30 March 2011 on Rules of Origin for Preferential Tariffs for Developing Countries (Rules of Origin Ordinance, VUZPE, [SR 946.39](#))
- Ordinance on Preferential Tariff Rates for Developing Countries (Ordinance on Tariff Preferences, [SR 632.911](#))

2. Countries and tariff preferences

Tariff preferences are customs facilities (duty-free or reduced tariff rate). The tariff preferences for developing countries are granted by Switzerland unilaterally.

For some tariff numbers, exemption from tariffs is granted to all developing countries (generally industrial goods, with the exception of most textiles). While for certain tariff numbers only tariff reductions are granted to developing countries in principle, an exemption from tariffs is granted for these tariff numbers to the group of least developed countries (LDCs). Countries are deemed equivalent to LDCs which have joined an international debt relief initiative supported by Switzerland and have not yet eliminated their debt.

[List of developing countries](#) (LDC see columns C and D).

3. Granting of tariff preferences upon import to Switzerland

The preferential rates upon import to Switzerland are displayed in Tares in the "GSP" and "LDC" rows.

Display details				Display all rates	
Tariff number : 6109.1000				RC :	Key :
Tariff number	RC	CRKC	Text		
6109			T-shirts, singlets and other vests, knitted or crocheted:		
6109.1000			- of cotton		
Duty rates:			Normal	152.00 Fr.	per 100 kg gross
			GSP	76.00 Fr.	per 100 kg gross

If no separate GSP or LDC rate is displayed for a tariff number, this means that no tariff preferences are provided for goods imported under this tariff number from developing countries to Switzerland.

If, when all rates are displayed:

- only a GSP rate is displayed, this means it applies to LDCs as well;
- both a GSP rate and an LDC rate are displayed, this means that the GSP rate applies to non-LDCs and the LDC rate applies to LDCs; and if
- only an LDC rate is displayed, this means that the tariff preference is granted only to LDCs.

If, for specific tariff numbers, certain GSP countries are not covered by the tariff preferences, then Tares indicates this when all rates are displayed (this applies especially to coffee and sugar from Brazil and textiles from North Korea).

The preferential rates are applicable only to goods meeting the rules set out in the VUZPE, i.e., they must in particular demonstrate origin as required by the VUZPE. These rates are granted if the person subject to the declaration requirement requests the rate in the import declaration and presents a valid proof of origin (see [REX country list](#) with all possible proofs of origin). Proofs of origin may be:

For imports from developing countries participating in the REX system (see [REX country list](#)), the EU and Norway under the system of Registered Exporters (REX):

- Statements on Origin (SoO) issued in a developing country in English or French
- Replacement Statements on Origin (SoO) issued in the EU or Norway in English or French

For imports from other developing countries:

- A certificate of origin Form A in English or French signed in a developing country
- A replacement certificate of origin Form A in English or French signed in an EU country or Norway
- Declarations of origin on the invoice in English or French for shipments with originating products with a total value of CHF 10,300 ([wording](#) > note: while the possibility of an approved exporter is mentioned, this does not refer to imports from developing countries)

It should also be noted that direct transport is required. This means in principle that the tariff preference is granted only if the goods reach Switzerland without being transported through another country. Transport through other countries is tolerated only if the goods remain under customs control in that country and are not subject to more than one treatment intended to preserve their condition (see [direct transport](#)).

On the formal validity of proofs of origin, see also the "[Notice concerning determination of the formal validity of proofs of origin](#)".

If no valid proof of origin is included with the shipment of originating products, a provisional assessment may be requested and the proof of origin may be submitted subsequently by the imposed deadline (see [Customs Act of 18 March 2005 \[LD, RS 631.0\], art. 39](#)).

Certain originating products classified in Chapter 17 may be admitted duty-free within the framework of special tariff quotas and subject to specific conditions (see Tares, Remarks, [Tariff quotas](#)).

4. Additional information

Additional information can be found on the website of the Federal Office for Customs and Border Security under [Information companies - GSP countries](#) and the ordinances referred to in point 1.

The [Customs Offices](#) or the [Customs Directorates](#) will respond to enquiries.

Questions on obtaining origin in developing countries and proofs of origin for those countries should be addressed to the [local authorities](#).