



EXPORTING TO THE EU

USING THE EVERYTHING BUT ARMS (EBA)
PREFERENTIAL TRADING SCHEME

RAW AGRICULTURAL
PRODUCTS

ASEAN REGIONAL
INTEGRATION SUPPORT
ARISE PLUS LAO PDR



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USING THE EVERYTHING BUT ARMS (EBA) PREFERENTIAL
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EU EBA BUSINESS GUIDE RAW AGRICULTURAL PRODUCTS

This document has been produced with the assistance of the European Union.
The contents of this brochure can in no way be taken to reflect the views of the European Union or the International Trade Centre.

ABOUT THE PROJECT

The 'Exporting to the EU – Utilizing the Everything-but-Arms (EBA) Preferential Trading Scheme' (hereinafter referred to as the EU EBA Business Guide) was developed as part of the ASEAN Regional Integration Support – Lao PDR's Trade Related Assistance Project (ARISE Plus Lao PDR).

The International Trade Centre (ITC), a joint agency of the World Trade Organization (WTO) and the United Nations (UN), is supporting the Government of Lao PDR to implement the four-year "ASEAN Regional Integration Support from the EU Plus – Lao PDR (ARISE Plus Lao PDR)" project, funded by the European Union (EU). The project is oriented towards the improvement of the overall business environment and increased participation in global value chains.

Under the scope of the ARISE Plus Lao PDR project, ITC is undertaking activities to strengthen understanding of Lao businesses to opportunities available in the EU market, particularly given the duty-free, quota-free market access available to Lao PDR under the EU's Everything But Arms (EBA) scheme; and improve capacity to meet requirements to benefit from such access to the EU market.

In this respect, a consolidated business guide on the EBA scheme has been developed providing an overview of the operation of the EU preferential trading scheme and detailed information on the requirements and procedures to be complied with in order to export to the EU under the EBA and benefit from duty-free access to the EU market. The consolidated guide also provides guidance for five product sections, namely garments and textiles, footwear, raw agricultural products, processed food products, and processed wood. Each of these product sections are also presented as separate guides.

This guide focuses on raw agricultural products.

The information contained in this business guide was collected between July 2020 and March 2021. The guide provides an overview of relevant information for exporters from Lao PDR. The **Guide does not constitute legal advice and should not be taken as exhaustive**. It remains the responsibility of exporters from Lao PDR to ensure compliance with all relevant rules in Lao PDR and the EU.

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TABLE OF CONTENTS

ABOUT THE PROJECT	4
ACKNOWLEDGEMENTS	5
ACRONYMS AND ABBREVIATIONS	8
GLOSSARY	9
ABOUT THE EU EBA BUSINESS GUIDE FOR RAW AGRICULTURAL PRODUCTS	11
KEY STEPS: EXPORTING RAW AGRICULTURAL PRODUCTS TO THE EU UNDER THE EBA	14
i. Eligibility of products and corresponding tariff rates	15
ii. Check rules of origin requirements for raw agricultural products from Lao PDR	15
iii. Register on the EU's Registered Exporter System (REX)	20
iv. Ensure compliance with import rules on agricultural products in the EU market	21
v. Ensure compliance with rules on substances that can be included in foodstuffs	25
vi. Check rules on plant protection and phytosanitary checks	27
vii. Check rules on marketing and labelling of raw agricultural products	30
viii. Check on rules governing organic products	31
ix. Other charges, in addition to tariff duties	33
x. Importing goods to the EU – single administrative document	34
FURTHER INFORMATION/ KEY CONTACTS	35
ANNEXES	38
Annex I	39
ENDNOTES	42

LIST OF TABLES

Table 1: Exports from Lao PDR to the EU in 2019.....	12
Table 2: Lao PDR exports to the world and to certain EU member states in 2019.....	12
Table 3: Key countries of origin of certain agricultural exports, and Lao PDR's exports to the EU in 2019	13
Table 4: Types of cumulation.....	17
Table 5: Lao PDR's export regulations on agricultural products to the EU	29

LIST OF FIGURES

Figure 1: Types of EU preferential trade arrangements.....	11
Figure 2: Extract from Annex 22-03 setting out rules of origin for processed food products	16
Figure 3: Extract from table in Annex 22-04 on materials excluded from regional cumulation	19
Figure 4: Extracts from Annex 1 to Regulation (EC) No. 1881/2006 listing contaminants and respective maximum levels.....	26
Figure 5: EU Plant Passport.....	28

ACRONYMS AND ABBREVIATIONS

ASEAN	Association of Southeast Asian Nations
ASYCUDA	Automated System for Customs Data
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CN	EU's Combined Nomenclature
DIMEX	Lao PDR Ministry of Industry and Commerce's Department of Import and Export
DOA	Lao PDR's Department of Agriculture
EBA	Everything But Arms
EC	European Commission
EU	European Union
FLEGT	European Union Forest Law Enforcement, Government and Trade
FSC	Forest Stewardship Council
GMO	Genetically modified organism
GSP	Generalised Scheme of Preferences
GSP+	Generalised Scheme of Preferences Plus
ISPM	International Standards for Phytosanitary Measures
ITC	International Trade Centre
LDC	Least developed countries
MFN	Most-favoured nation
MoIC	Ministry of Industry and Commerce
MRL	Maximum residue level
REACH	Registration, Evaluation, Authorisation and Restriction of Chemicals
REX	The EU's Registered Exporter System
SAD	EU's single administrative document
TLAS	Timber legality assurance system
VAT	Value-added tax
VPA	Voluntary partnership agreement
WTO	World Trade Organization

GLOSSARY

Term	Description/explanation
Cumulation	Cumulation is a mechanism that allows a business to consider non-originating materials used or processing carried out in another country as originating in the business's country or as carried out in the business's country.
Diagonal cumulation	In the context of rules of origin, diagonal cumulation operates between more than two countries provided that identical origin rules and provision for cumulation apply between them. Only originating products or materials can benefit from diagonal cumulation.
Everything But Arms (EBA)	The European Union's (EU's) special arrangement for least-developed countries under the GSP Regulation.
EU's Combined Nomenclature (CN)	The Combined Nomenclature is a tool for classifying goods, set up to meet the requirements of the EU's Common Customs Tariff and of the EU's external trade statistics. A consolidated version is published at https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A31987R2658 (accessed 10 May 2021).
Generalised Scheme of Preferences (GSP)	The EU's Generalised Scheme of Preferences (GSP) removes import duties from products coming into the EU from developing countries and is supposed to support developing countries to alleviate poverty and enhance job creation based on international values and principles, including labour and human rights.
General or Standard GSP	The Standard or General GSP applies to low- and lower-middle-income countries and provides for a partial or full removal of customs duties on two-thirds of tariff lines.
Generalised Scheme of Preferences Plus (GSP+)	The GSP+ is the EU's special incentive arrangement for sustainable development and good governance. It applies to same tariff lines as the Standard GSP and reduces the applicable duties to 0% for vulnerable low- and lower-middle-income countries that implement 27 international conventions related to human rights, labour rights, the protection of the environment and good governance.
Group I countries	In the context of rules of origin, "regional cumulation" is a form of diagonal cumulation, which only exists under the Generalised Scheme of Preferences (GSP) and operates between members of a regional group of beneficiary countries. ¹ Group I includes the other Association of Southeast Asian Nations (ASEAN) member states benefitting from the EU's GSP, namely Cambodia, Indonesia, Lao PDR , Malaysia, Myanmar, the Philippines, Thailand and Viet Nam.
Regional cumulation	In the context of rules of origin, "regional cumulation" is a form of diagonal cumulation, which only exists under the Generalised Scheme of Preferences (GSP) and operates between members of a regional group of beneficiary countries.

¹ Laid down in Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015, available at http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2015.343.01.0001.01.ENG.

Registered exporter	An exporter registered for the EU's Registered Exporter system in accordance with Article 86 of the Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015.
Rules of origin	Rules of origin are the rules to attribute a country of origin to a product.
Qualifying operation	Qualifying operation refers to the working or processing, carried out on non-originating materials, which confers originating status to a good.
Wholly obtained	In the context of rules of origin, goods are wholly obtained when their production is completed in one country. Therefore, it applies mainly to products occurring naturally and to goods made entirely from them.
World Bank classification of income status	In terms of income, the World Bank divides the world's economies into four income groups: high, upper middle, lower middle and low. The income classification is based on a measure of national income per person. This classification is referred to by the EU in the GSP Regulation to determine beneficiary countries.

ABOUT THE EU EBA BUSINESS GUIDE FOR RAW AGRICULTURAL PRODUCTS

About EU's GSP scheme for developing countries/ LDCs: The EU's preferential trading schemes – referred to as the Generalised Scheme of Preferences (GSP) – is a system of unilateral trade concessions that reduce or eliminate tariffs on a range of exports from developing countries and LDCs. The GSP is used to increase export revenue in developing countries in order to reduce poverty and promote sustainable development and good governance. The GSP preferential arrangements focus solely on granting tariff preferences for trade in goods.

The EU's GSP has been in place since 1971 and is periodically subject to reviews and revisions. The current legislative foundation for the EU's GSP is set out in Regulation (EU) No. 978/2012 (hereinafter referred to as the GSP Regulation).¹

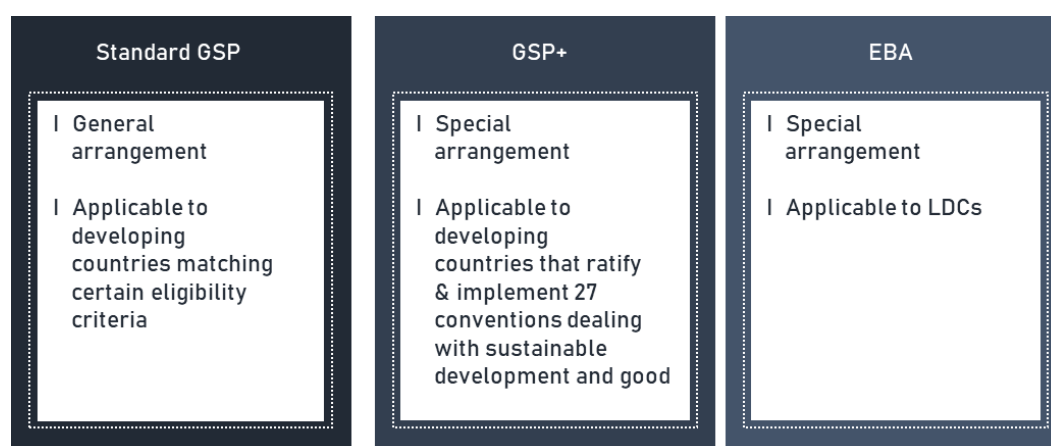
In its current form, the EU's GSP comprises three types of preferential arrangements (see Figure 1). Annex 1 provides an overview of the key principles applicable to each of these schemes – in terms of eligibility, level of market access and cessation of preferences.

Lao PDR and EBA Access: Lao PDR currently benefits from preferential market access to the EU market under the EU's Everything But Arms (EBA) scheme. The EBA arrangement is the scheme applicable for least developed countries (LDCs) providing **duty-free, quota-free access** for all products, except for arms and armaments, to the EU market.

Lao PDR has been recommended for graduation from LDC status in 2026. Following its possible graduation, the EU will need to make a decision to remove Lao PDR from the list of beneficiaries of the EU EBA scheme and the benefits will then only cease to apply following a transition period of three years. **Therefore, Lao PDR should be able to benefit from preferential market access under the EU's EBA scheme until at least 2029.** Upon graduation from the EBA scheme, Lao PDR can automatically qualify for standard GSP (provided it meets relevant criteria) or apply for deeper preferences under the EU GSP+. ²

Given that Lao PDR will be able to make use of the EU EBA preferences, thereby **benefitting from duty free, quota free access for at least another eight years**, this is an important opportunity for Lao PDR businesses to tap into its export potential and establish its presence in the EU market and build lasting trade relations.

Figure 1: Types of EU preferential trade arrangements



Lao PDR's Agricultural Exports: Agricultural products are identified as “products of the soil, of stock farming, and of fisheries and products of first-stage processing directly related to these products”, according to the Treaty on the Functioning of the EU (TFEU).³ Annex I to the TFEU provides a list of goods that are considered agricultural products, using references to the tariff nomenclatures.

Lao PDR exported agricultural exports for the value of €63 million to the EU, in 2019, representing 22.1% of total trade.⁴

Table 1: Exports from Lao PDR to the EU in 2019⁵

Products	Import value to the EU (in EUR)
Agricultural products ⁶	63 million
Food and live animals	61 million
Beverage and tobacco	1 million

ITC analysis indicates that specialty agriculture from Lao PDR has a significant export potential of up to \$634 million.⁷

Lao PDR's topography allows for growing a wide range of speciality vegetables and fruits, and the country is also considered an important origin of organic products due to the traditionally low usage of fertilizers.⁸

Products with such export potential include coffee (estimated export growth potential of \$62 million), and black tea and fresh flowers.⁹

Currently, products such as coffee from Lao PDR are mainly exported to the Belgium and Germany in the EU market (refer excerpt of Lao PDR's agricultural exports in Table 2).

Table 2: Lao PDR exports to the world and to certain EU member states in 2019¹⁰

HS chapter	Sector	Lao PDR overall exports to all destinations (in USD)	Exports to certain EU member states (in USD)	
Chapter 09	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	69,506,000	Belgium	5,236,000
			Germany	1,441,000
			Sweden	483,000
			Spain	269,000
			Portugal	268,000
			France	132,000
Chapter 10	Cereal	52,351,000	Belgium	3,159,000
			Netherlands	454,000
			Italy	379,000
			France	222,000
			Denmark	134,000

Lao PDR is competing with other larger markets such as Brazil and Viet Nam in exporting such products to the EU market.

Table 3: Key countries of origin of certain agricultural exports, and Lao PDR's exports to the EU in 2019¹¹

HS chapter	Sector	Country	Import value to the EU (in EUR)
Chapter 09	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Brazil	1,953,564,837
		Switzerland	1,405,751,687
		Viet Nam	1,116,041,185
		Lao PDR	15,433,743
Chapter 10	Cereals	Ukraine	2,872,497,843
		Brazil	833,839,012
		Canada	610,109,701
		Lao PDR	4,827,637

Given EU consumption trends, **Lao PDR could place a particular focus on organic products, as well as on products of key export relevance**, such as coffee, tea, maize, rice, cassava and peanuts, as well as fruits and vegetables in more general terms, and flowers. In particular, **the market of organic products continues to grow in the EU and could present an important opportunity for Lao PDR producers.**

In the EU, the agrifood sector is highly regulated and it requires significant efforts by exporters to comply with relevant measures and to place products on the market. **However, given the strict EU rules and framework on organic products, additional efforts appear to be needed before Lao PDR's products can be labelled as organic in the EU.**

About the Guide: The objective of this guide is for Lao PDR's agricultural exporters to understand the relevant rules and procedures to be complied with to export raw agricultural products to the EU duty free. The guide sets out the relevant technical and regulatory elements that Lao PDR traders in the agricultural export sector should be aware of in order to benefit from the EBA scheme. The guide also provides contact details of key agencies/institutions in the EU that may be relevant for Lao traders seeking to enter the EU market.

This guide should be read in conjunction with the consolidated version of the 'EU EBA Business Guide for Lao PDR' which provides a detailed overview of the EU's preferential trading arrangements, explains the general requirements for exporting under the EU preferential trading schemes; and provides instructions for five selected sectors, including the agriculture sector.

Please note that this guide does not cover the steps that Lao traders should undertake in Lao PDR to register as an exporter/engage in exports, as these steps are already covered in the Lao Trade Portal. Traders should check the Lao Trade Portal and engage with the relevant departments for more information in this regard.

KEY STEPS: EXPORTING RAW AGRICULTURAL PRODUCTS TO THE EU UNDER THE EBA

To export to the EU and benefit from the EBA preferences, traders from Lao PDR need to account for the following aspects:

i	Check eligibility of products and corresponding tariff rates;
ii	Check rules of origin criteria;
iii	Register with the EU's Registered Exporter system;
iv	Check relevant EU import rules for processed food exports
v	Check restrictions on use of substances in processed food products
vi	Check rules governing phytosanitary checks and certification
vii	Check rules governing marketing and labelling of processed food products
viii	Ensure compliance with special rules governing organic products
ix	Ascertain relevant charges, in addition to tariff duties;
x	Import documentation into the EU – the single administrative document

Each of these elements are elaborated upon below.

Box 1: Other tools for Lao traders

This guide should be used in conjunction with further information/guidance from other tools made available for exporters including:

(A) The EU's Access2Markets online portal: Allows users to look up details on tariffs, rules of origin, product requirements, customs procedures, and contact details for relevant authorities.

Refer: <https://trade.ec.europa.eu/access-to-markets/en/home>

(B) Lao Quality Compass: Allows users to discover relevant quality requirements for priority products in the EU market, including details of mandatory legal requirements, key standards, and market preferences. The compass also offers guidance on quality-related topics and connect with relevant institutions or individuals who can offer assistance.

(C) Lao Trade Portal: Provides relevant information on importing to and exporting from Lao PDR, including instructions on import/export procedures, regulations for specific products relevant laws and other useful information.

Refer: <https://www.laotradeportal.gov.la>

i. Eligibility of products and corresponding tariff rates

Under the EBA scheme: All goods, including processed food products, enter the EU duty free.

ii. Check rules of origin requirements for raw agricultural products from Lao PDR

The GSP Regulation provides that, in order to benefit from the tariff preferences, the products for which the tariff preferences are **claimed must originate in a beneficiary country**.¹²

This occurs in the following instances:

1. Have been wholly obtained in that country (a criterion that applies mainly to products occurring naturally and to goods made entirely of them, such as minerals and agricultural products).¹³

OR

2. Are sufficiently worked or processed in that country.¹⁴ Depending on their classification under the EU's CN, products are subject to specific rules regarding the working or processing operations that confer them originating status.¹⁵

There are four different types of rules, notably:

- 1) The change of heading criterion (the rule of origin requires non-originating materials to undergo a change in tariff classification from any other heading);
- 2) The value criterion (when the value added to a good through the production in a country satisfies some value content, the good can be qualified as originating from that country);
- 3) The specific process criterion (goods are considered as originating if the goods undergo specific manufacturing or processing, such as a chemical reaction, distillation or purification, etc. in the territory of a country); and
- 4) Where working or processing is carried out on certain wholly obtained materials.

The provisions governing the specific rules of origin for GSP beneficiaries are contained in two separate EU regulations,¹⁶ which need to be read together with the list of rules and exceptions for LDCs, where, in certain cases, less stringent rules are applied.¹⁷

(a) Rules of origin applicable for processed food products

For processed food products, the rules of origin are laid out in Part II of Annex 22-03 of Commission Delegated Regulation (EU) 2015/2446.¹⁸

Annex 22-03 is organized into three columns as demonstrated in Figure 2, which provides an extract of the table setting out the rules of origin for Chapter 15. (see Figure 2).

In simple terms, for exporters from Lao PDR, Column 3 states the minimum qualifying operation necessary for material, not originating from Lao PDR, to be deemed to have originated from Lao PDR for the purposes of the EBA scheme.

To illustrate for Chapter 8:

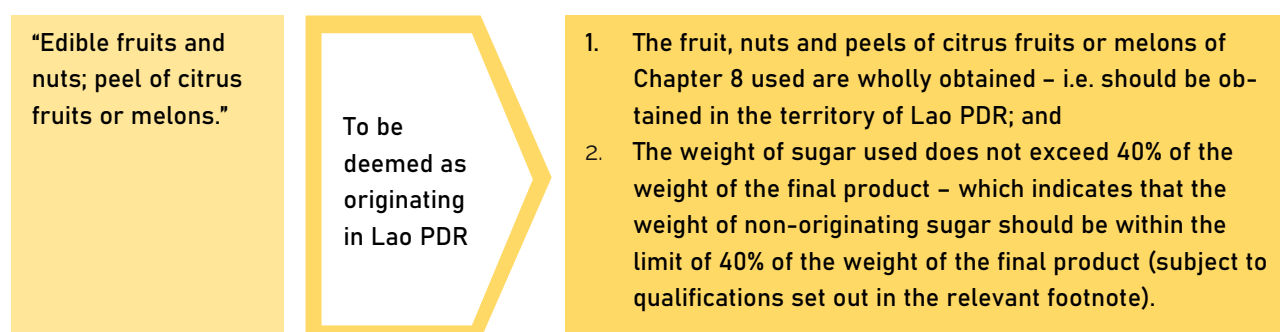


Figure 2: Extract from Annex 22-03 setting out rules of origin for processed food products

LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> — all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and — the weight of sugar ⁽¹⁾ used does not exceed 40 % of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
Column 1: Chapter no.	Column 2: Product description as in the CN	Column 3: Relevant qualifying operations

For a raw agricultural product to be deemed to have originated from Lao PDR, most chapters require a “Manufacture in which all the materials used are wholly obtained”. Products are wholly obtained when the goods are obtained entirely in the territory of one country without the addition of any non-originating materials.

There are, however, a few exceptions to this rule. For example, among products of relevance for exporters from Lao PDR is Chapter 8, which covers “Edible fruits and nuts; peel of citrus fruits or melons”.¹⁹

Key points to note:

- | Given the large number of products falling under the term “agricultural products”, this guide does not provide all the relevant rules of origin in the text.
- | Exporters are encouraged to use the instructions/explanations provided in this guide – and check the applicable rules of origin for raw agricultural products in Part II of Annex 22-03 of the Commission Delegated Regulation (EU) 2015/2446.²⁰
- | Lao PDR producers should note the exceptions to the rules of origin, namely tolerances and cumulation as discussed below.

(b) Exceptions to rules of origin requirements for raw agricultural products

The EU GSP scheme provides for certain exceptions to the rules of origin, such as cumulation, general tolerances, and derogations.

For exporters of processed food products from Lao PDR, cumulation is relevant:

- i. Cumulation** – Cumulation allows for Lao PDR to access inputs/materials from another country to be further processed and utilised in products from Lao PDR, as if the inputs/materials had originated from Lao PDR.

On that note, the following types of cumulation are possible:

Table 4: Types of cumulation

	Principle	Applicability to Lao PDR
The two main types of cumulation are:		
i. Bilateral cumulation	Provided that certain requirements are met, materials originating in the EU (within the meaning of the EU's GSP rules of origin), and further worked or processed in a beneficiary country are considered to originate in the beneficiary country. ²¹	If Lao PDR imports material originating in the EU (meeting the EU's GSP rules of origin), and these materials are further worked or processed in Lao PDR, the product can be taken as originating in Lao PDR and will be entitled to the EBA preferences.
ii. Regional Cumulation	<p>The EU's GSP recognizes four regional groups.²²</p> <p>Accordingly, materials originating in one country of the group, which are further worked or processed in another beneficiary country of the same group, are considered to originate in the latter country.²³</p>	<p>Lao PDR is assigned to Group 1 from the four regional groups, which comprises Brunei Darussalam, Cambodia, Indonesia, Malaysia, Myanmar, the Philippines, Thailand and Viet Nam.²⁴</p> <p>If Lao PDR imports material from any of the above-mentioned countries (subject to the EU's GSP rules of origin), and this product is further worked or processed in Lao PDR, the product can be taken as originating in Lao PDR and will be entitled to benefit from the EBA preferences.</p> <p>Products contained within Headings 0207, ex 0210, 070951, ex 0710 80, 0710 40 00, 0711 51, 0712 31, 1006, ex 1102 90, ex 1103 19, ex 1103 20, ex 1104 19 and ex 1108 19 from countries within Group 1 (of which Lao PDR is a part) do not qualify for regional cumulation. This is contained in Annex 22-04 to the Commission Delegated Regulation (EU) No. 2015/2446 (refer Figure 2).</p>

	Principle	Applicability to Lao PDR
In addition, there are also two other types of cumulation that could apply:		
iii. Extended cumulation²⁵	<p>This is applied between the beneficiary country and a country with which EU has a free trade agreement (FTA).</p> <p>Although, extended cumulation does not apply to products classified under Chapters 1–24 of the CN, which concerns agricultural and food products.²⁶</p>	<p>If Lao PDR imports materials from a country that the EU has a free trade agreement with, such as Viet Nam,²⁷ and further works or processes these materials in Lao PDR, the product can be taken as originating in Lao PDR and can be entitled to benefit from EBA preferences (provided that the products do not fall within Chapters 1–24 of the CN).</p>

There are, however, **certain products which are excluded from regional cumulation.**

In the case of regional cumulation

Products contained within Headings 0207, ex 0210, 070951, ex 0710 80, 0710 40 00, 0711 51, 0712 31, 1006, ex 1102 90, ex 1103 19, ex 1103 20, ex 1104 19 and ex 1108 19 from countries within Group 1 (of which Lao PDR is a part) do not qualify for regional cumulation. This is contained in Annex 22-04 to the Commission Delegated Regulation (EU) No. 2015/2446 (refer Figure 3).

In effect, the products listed in Figure 3, obtained from countries other than Lao PDR, cannot qualify as originating from Lao PDR (even if within the regional cumulation group).

In the case of extended cumulation

Products classified under Chapters 1-24 of the CN, concerning agricultural and food products do not qualify for extended cumulation.

These are set out in Annex 22-04 of the Commission Delegated Regulation (EU) No. 2015/2446 (Refer Figure 3). In effect, the products listed in Figure 3 cannot qualify as originating from Lao PDR, even if drawn from countries other than Lao PDR (even if within the regional cumulation group).

ii. General Tolerances: According to the general "tolerance rule", under certain circumstances, **non-originating materials can be used in the manufacture of a given product, even if the rule on the sufficient working or processing list is not fulfilled.**²⁸

In effect, even if a product does not meet its product-specific rules, it can still be considered as originating if only a limited amount of non-originating materials are used in the production of that product.

More specifically, the total value of the non-originating products cannot exceed:

- (a) 15% of the weight of the product for products falling within **Chapters 2 and 4–24 (which covers agricultural products)**, other than processed fishery products pertaining to Chapter 16; and
- (b) 15% of the ex works price of the product for other products, except for products falling within Chapters 50–63 of the CN.²⁹

Application of tolerance rule is to sum of materials used in working and processing of product:

The tolerance rule does not apply to products wholly obtained in a beneficiary country (since wholly obtained products already meet the rules of origin requirements). However, without prejudice to the provisions³⁰ concerning insufficient working or processing and the unit of qualification, the tolerance nevertheless applies to the sum of all the materials that are used in the working and processing of a product and for which the rule laid down in the list in Annex 22-03 for that product requires that such materials be wholly obtained.

In simple terms, if a product-specific rule requires that materials used in the production of the final product must be wholly obtained, tolerance can apply to those materials, which means that a small amount of those materials might not be wholly obtained.

Figure 3: Extract from table in Annex 22-04 on materials excluded from regional cumulation

ANNEX 22-04				
Materials excluded from regional cumulation ⁽¹⁾ ⁽²⁾				
		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Nepal, Pakistan, Sri Lanka	Group IV ⁽³⁾ Argentina, Brazil, Paraguay, Uruguay
0207	Meat and edible meat offal, of the poultry of heading 0105, fresh, chilled or frozen	X		
ex 0210	Meat and edible meat offal of poultry, salted, in brine, dried or smoked	X		
0709 51 ex 0710 80 0710 40 00 0711 51 0712 31	Mushrooms, fresh or chilled, frozen, provisionally preserved, dried Sweetcorn (uncooked or cooked by steaming or boiling in water) frozen	X	X	X
1006	Rice	X	X	
ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 19	Flours, groats, meal, pellets, rolled or flaked grains, starch of rice	X	X	

It is important to note that the products declared for release in the EU must be the same as those exported from the beneficiary country where they are considered to originate. Goods must undergo no alteration or transformation other than what is necessary to preserve the goods in good condition. Compliance with this requirement is considered satisfied unless the customs authorities have reason to believe the contrary. In such cases, the customs authorities might request the declarant to provide evidence of compliance, which can be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

For further information on rules of origin, refer to:

- | **The EU EBA Consolidated Business Guide for Lao PDR**
 - | **The European Union's rules of origin for the Generalised Scheme of Preferences. A Guide for users on GSP rules of origin** – which includes an unofficial consolidated version of the legal text concerning GSP rules of origin;³¹
 - | **The EU's Access2Markets** online portal provides information on rules of origin and provides a self-assessment tool called ROSA (Rules of Origin Self-Assessment), which provides assistance to determine the applicable rules of origin;³² and
 - | **Rules of Origin Facilitator** – which is a more general resource on the rules of origin.³³
-

iii. Register on the EU's Registered Exporter System (REX)

The EU's Registered Exporter System (REX), which came into effect from 1 January 2017, is based on the principle of **self-certification** by economic operators that will issue themselves the statements on origin, abolishing the previous origin certificate forms.³⁴

An economic operator (trader) can issue a statement of origin, if registered in accordance with Article 86 of Commission Implementing Regulation (EU) 2015/ 2447 of 24 November 2015³⁵ and has a valid registration in the REX system. More specifically, the economic operator must be registered in a database by the relevant competent authorities – and through this, becomes a registered exporter.³⁶

Under this framework:

- | **Where total value of consignment of originating goods does not exceed €6,000** - Exporters from Lao PDR (as well as other beneficiary countries), registered or not, can make out statements on origin for the originating products being consigned;³⁷
- | **Where total value of consignment of originating goods exceeds €6,000** - Exporters, once registered, shall make out statements on origin for the originating products being consigned, as of the date from which their registration is valid.³⁸

To become a registered exporter under the REX system in Lao PDR:

a) Submit an application to competent authorities ³⁹

To be registered, exporters must submit an application to DIMEX, which is the competent authority in Lao PDR, of the beneficiary country, using the relevant form.⁴⁰

The relevant form can be obtained from the Lao Trade Portal: <https://www.laotradeportal.gov.la/index.php?r=site/display&id=1507>

b) Obtain a registered exporter number

A registered exporter number is assigned to the exporter by DIMEX with a view to exporting under the GSP schemes. The registration is valid as of the date on which the competent authorities of a beneficiary country or the customs authorities of an EU member state receive a complete application for registration.

c) Records to be maintained by exporters:

Exporters, registered or not, must comply with the following obligations:

1. Maintain appropriate commercial accounting records for production and supply of goods qualifying for preferential treatment;
2. Keep available all evidence relating to the material used in the manufacture;
3. Keep all customs documentation relating to the material used in the manufacture; and
4. Keep for at least three years from the end of the year in which the statement on origin was made out, or more if required by national law, records of:
 - The statements on origin they made out; and
 - Their originating and non-originating materials, production and stock accounts.⁴¹

The records referred to in point (d) can be electronic but are to allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed. The obligations of exporters shall also apply to suppliers that provide exporters with suppliers' declarations certifying the originating status of the goods they supply.

It is important that exporters fully understand the conditions and implications of exporting under the EU's GSP regime. *Inter alia*, the customs authorities of the relevant EU member states might require that further checks be carried out on the consignments. If these post-exportation verifications show non-compliance of the exported goods with the applicable rules of origin, the importer will be required to pay the whole (non-preferential) duty, which can lead to, *inter alia*, claims of compensation vis-à-vis the exporter in the beneficiary country.

Lao traders are requested to check with the Department of Import and Export for specific instructions on the processes related to self-certification under the REX system.

The list provided above cannot be taken as a final or comprehensive.

iv. Ensure compliance with import rules on agricultural products in the EU market

a) Import rules on agricultural products in the EU market

The EU's Common Market Organisation Regulation establishes a common organization of the markets for agricultural products, which means all the products listed in Annex I to the Treaty on the Functioning of the EU, with the exception of fishery and aquaculture products.⁴²

The EU's Common Market Organization Regulation establishes, *inter alia*, rules for trade in agricultural products, such as bovines, wine, milk, eggs and sugar with non-EU countries. For example, the import and export of certain products might require a licence and, generally, import duties could apply on the basis of the EU Common Customs Tariff. In the framework of the import duties, specific rules are laid down for certain products, such as hemp, hops, wine, and sugar for refining.

The European Commission may fix import tariff quotas, which are specific quantitative allowances for goods that can be imported with a reduced customs duty.⁴³ However, as noted above, under the EBA scheme, Lao PDR exporters benefit from duty-free and quota-free access to the EU market for all agricultural products.

EU import rules for products of animal origin

Common EU rules apply to controls carried out at the borders with respect to imports of animals, products of animal origin, and plants before they may enter the EU territory.

Under the EU's Official Controls Regulation, EU member states are to ensure that official controls are carried out regularly, on a risk basis and with appropriate frequency as to achieve the objectives of the Official Controls Regulation, notably the objectives of preventing, eliminating or reducing to acceptable levels the risks to humans and animals.⁴⁴

For animals and goods entering the EU, Chapter V of the Official Controls Regulation provides for the official controls and checks to be performed by the EU's competent authorities on all food business operators, with the frequency of these checks determined on a risk basis.

Exports to the EU of animals and animal products

The EU maintains a system of approved establishments in the case of exports to the EU of animals and animal products. More specifically:

Approved origin for specific category of food of animal origin	The non-EU country (third country) must be approved to export a specific category of food of animal origin and must be on the list of approved non-EU countries for that specific category of food.
Evaluation of the country and competent authority	Before the country is approved and can start to export a category of food of animal origin, an evaluation of the country and its competent authority will be carried out by the health and food audits and analysis office, located in Grange, Ireland (European Commission, Directorate General for Health and Food Safety).
Specific requirements for each category of food products	Specific requirements for each category of food products are specified in Annex III of Regulation (EC) No. 853/2004. <i>These requirements must be checked and guaranteed by the competent authorities of the non-EU country before an establishment can be listed as an EU-approved establishment.</i> <i>The competent authorities of the non-EU country also must inform the Commission if an establishment is no longer fulfilling the above-mentioned requirements.</i>
Residue monitoring plan	The non-EU country must have a residue monitoring plan (in accordance with Council Directive 96/23/EC) for the category of food of animal origin and must appear in the list of countries with an approved residue monitoring plan. ⁴⁵
Salmonella control programme	For food products concerned, the non-EU country must have a salmonella control programme in animal population in accordance with Regulation (EC) No. 2160/2003.
Updated list of establishments	The competent authority is responsible for keeping the lists of establishments up to date and to inform the Commission of any changes necessary. ⁴⁶

For Lao PDR, currently, only one establishment, namely a processing plant for animal by-products, is listed in the relevant EU document.⁴⁷

Official controls are performed on the following categories of animals and goods

- | Animals;
- | Products of animal origin, germinal products, animal by-products, hay and straw and foodstuffs containing both products of plant origin and processed products of animal origin (composite products);
- | Plants, plant products and other objects as referred to in the lists established pursuant to Articles 72(1) and 74(1) of Regulation (EU) 2016/2031 of the European Parliament of the Council of 26 October 2016 on protective measures against pests of plants;
- | Goods from certain third countries for which the European Commission has decided that a measure requiring a temporary increase of official controls at their entry into the EU is necessary due to a known or emerging risk or because there is evidence that widespread serious non-compliance with the rules referred to in Article 1(2) related to food and food safety might be taking place; and
- | Animals and goods that are subject to an emergency measure related to transmissible animal diseases and pests of plants requiring consignments of those animals or goods.⁴⁸

Types of controls

- | Official controls on the above-mentioned categories of animals and goods include documentary checks, identity checks and physical checks.
- | For animals and goods other than those mentioned above, official controls always include a documentary check.⁴⁹ Identity checks and physical checks depend on the risk to human, to animal or plant health, to animal welfare or, as regards GMOs and plant protection products, also to the environment.

Location of checks

- | Official controls under Chapter V of the Official Control Regulation are carried out at border control posts and other points of entry into the EU.⁵⁰
- | Further, when EU member states' competent authorities have reason to believe that their entry into the EU could pose a risk to human, animal or plant health, animal welfare or, as regards GMOs and plant protection products, also to the environment, they are to perform official controls on the means of transport, including where empty, and on packaging, including pallets.⁵¹

EU import rules for products of non-animal origin

The EU import control regime for products of non-animal origin is also governed by the Official Control Regulation. In general terms, the EU applies four different import control regimes based on the perceived risk for EU consumers:

1. Pre-export checks for products with lowest risk

- **Pre-export checks are established under Article 73 of the Official Control Regulation.**
- **Upon request from a third country, the EC can approve specific pre-export controls that the third country can carry out on consignments prior to export to the EU.**
- *Currently, the only pre-export checks allowed by the EC on the basis of the above-mentioned regulation are:*
 - *Peanuts and derived products as regards presence of aflatoxins – carried out by the USA;*
 - *Wheat and wheat flour as regards presence of ochratoxin – carried out by Canada.*

2. No specific regime	The general rules of the Official Controls Regulation apply.
3. Increased controls based on emerging or known risks and as decided by the EU on a case-by-case basis	<ul style="list-style-type: none"> ▪ The EC decides on a temporary increase of official controls at entry into the EU for certain food and feed of non-animal origin from third countries when there is a known or emerging risk or when there is evidence of widespread serious non-compliance with EU agrifood chain legislation. ▪ A list of these products indicating their Combined Nomenclature (CN) codes is established and maintained in an EU legal instrument,⁵² in accordance with Article 47(2)(b) of the Official Controls Regulation.⁵³ ▪ The competent EU member states' authorities at border control posts and at control points carry out identity and physical checks, including sampling and laboratory analyses, on consignments of food and feed listed in Annex I and at the frequency set out in that annex.⁵⁴ ▪ <i>Currently, no agricultural products from Lao PDR are subject to increased controls. At least biannually, the European Commission reviews the list of products subject to increased controls.</i>
4. Safeguard measures in case of the highest perceived risk	<ul style="list-style-type: none"> ▪ Food and feed of non-animal origin posing a serious risk to public health, which cannot be satisfactorily contained by means of measures taken by the EU member states, is listed in an EU legal instrument and is subject to emergency measures.⁵⁵ ▪ EU member states' competent authorities at border control posts and at control points carry out identity and physical checks, including sampling and laboratory analyses in accredited laboratories, on consignments of listed food and feed at the defined frequency.⁵⁶ ▪ Each consignment of listed food and feed has to be identified with an identification code and has to be accompanied by the results of samplings and analyses performed by competent authorities of the country of origin. On the basis of the sampling analysis performed, the 's competent authorities determine: <ul style="list-style-type: none"> (i) Compliance with EU rules on contaminants in foods and on undesirable substances in animal feed for consignments of food and feed listed in Annex II due to contamination risk by mycotoxins;⁵⁷ (ii) Compliance with EU rules on maximum residue levels of pesticides in or on food and feed of plant and animal origin,⁵⁸ for consignments of food and feed listed in Annex II due to contamination risk by pesticide residues; (iii) That the product does not contain more than 0.01 mg/kg pentachlorophenol (PCP), for consignments of food and feed listed in Annex II due to contamination risk by pentachlorophenol and dioxins; and (iv) The absence of salmonella in 25 g, for consignments of food listed in Annex II due to risk of microbiological contamination by salmonella. ▪ Each consignment of food and feed listed in Annex II to the EU Regulation on the Temporary Increase of Official Controls shall be accompanied by an official certificate in accordance with the model set out in Annex IV to that regulation (official certificate).

No product from Lao PDR is currently included in Annex I and II to Commission Implementing Regulation (EU) 2019/1793 for a temporary increase of official controls or emergency measures. However, exporters from Lao PDR are advised to frequently check the legislation, which is subject to change at least on a biannual basis.

v. Ensure compliance with rules on substances that can be included in foodstuffs

EU regulations provide for rules on substances that can be included in foodstuffs. This section sets out the rules with regard to:

- a) Contaminants in foodstuffs
- b) Maximum residue levels

These are elaborated upon below:

a) Rules on contaminants in foodstuffs

The E Contaminants could be present in food as a result of the various stages of its production, packaging, transportation or holding, or might also result from environmental contamination.

In order to ensure a high level of consumer protection, imports of foodstuffs into the EU are required to comply with EU legislation designed to ensure that food placed on the EU market is safe to be consumed and does not contain contaminants at levels that could threaten human health.

EU law regulates the presence of such contaminants in foodstuffs in the EU.⁵⁹

The regulation, in relevant part, provides as follows:

Food containing a contaminant to an amount unacceptable from a public health viewpoint and, in particular, at a toxicological level, is not to be placed on the EU market and will be rejected;

Contaminant levels are to be kept as low as can reasonably be achieved following recommended good working practices;

Maximum levels can be set for certain contaminants in order to protect public health. More specifically, maximum levels have been established for the following contaminants:⁶⁰

- Certain mycotoxins (e.g. aflatoxins, ochratoxin A, fusarium toxins, patulin and citrinin);
 - Certain metals (e.g. cadmium, lead, mercury, inorganic tin, and arsenic);
 - Certain dioxins and polychlorinated biphenyls (PCBs);
 - Polycyclic aromatic hydrocarbons (PAH);
 - 3-monochloropropane diol;
 - Melamine;
 - Erucic acid; and
 - Certain nitrates.
-

Exporters of processed food products from Lao PDR can find relevant information on maximum levels of contaminants allowed in foodstuffs in the annex to Regulation (EC) 1881/2006. Extracts from this regulation setting out maximum levels of contaminants (indicated in µg/kg) are given in Figure 4.

Figure 4: Extracts from Annex 1 to Regulation (EC) No. 1881/2006 listing contaminants and respective maximum levels

ANNEX

Maximum levels for certain contaminants in foodstuffs (9)

Section 2: Mycotoxins

Section 2: Mycotoxins

Foodstuffs ⁽¹⁾		Maximum levels (µg/kg)		
▼M5				
2.1.	Aflatoxins	B ₁	Sum of B ₁ , B ₂ , G ₁ and G ₂	M ₁
2.1.1.	Groundnuts (peanuts) and other oilseeds ⁽³⁵⁾ , to be subjected to sorting, or other physical treatment, before human consumption or use as an ingredient in foodstuffs, with the exception of: — groundnuts (peanuts) and other oilseeds for crushing for refined vegetable oil production	8,0 ⁽⁵⁾	15,0 ⁽⁵⁾	—
2.2	Ochratoxin A			
2.2.1	Unprocessed cereals	5,0		
▼M11				
2.2.2.	All products derived from unprocessed cereals, including processed cereal products and cereals intended for direct human consumption with the exception of foodstuffs listed in 2.2.9, 2.2.10 and 2.2.13	3,0		
▼B				
2.2.3	Dried vine fruit (currants, raisins and sultanas)	10,0		
2.2.4	Roasted coffee beans and ground roasted coffee, excluding soluble coffee	5,0		
2.2.5	Soluble coffee (instant coffee)	10,0		

Section 3: Metals

Foodstuffs ⁽¹⁾		Maximum levels (mg/kg wet weight)
▼ M20		
3.1	Lead	
3.1.12	Cereals and pulses	0,20

b) Rules on maximum residue levels

The EU law has a fully harmonized set of rules for pesticide residues, and more specifically sets out maximum residue levels (MRLs) for pesticides in food and feed. Imports of plant and animal products must comply with such MRLs set by the EC in order to protect consumers from exposure to high levels of pesticide residues.

Defining pesticides: A pesticide is a substance or a compound product that prevents, destroys or controls a harmful organism (pest) or disease, or protects plants or plant products during production, storage and transport. The term includes herbicides, fungicides, insecticides, acaricides, nematocides, molluscicides, rodenticides, growth regulators, repellents and biocides.

The EU law covers more than 1,100 pesticides currently or formerly used in agriculture in or outside of the EU.

MRL: An MRL is the highest level of a pesticide residue that is legally tolerated in or on food or feed when pesticides are applied correctly and according to Good Agricultural Practices (GAP).

In the EU, MRLs have been established for 315 fresh products and a general default MRL of 0.01 mg/kg applies where an MRL for a pesticide is not specifically mentioned.

Details of MRLs: The list of products subject to control and corresponding MRLs applicable are set out in the Annexes to Regulation (EC) No. 396/2005.

The annexes are organized as follows:

Annex I	Establishes a list of products to which MRLs apply, which include animal products, fruits, vegetables, cereals, spices and certain edible plants.
Annex II	Contains the list of EU definitive MRLs.
Annex III	Provides the list of EU temporary MRLs.
Annex IV	Provides the list of pesticides for which no MRLs are needed due to their low risk.
Annex V	Contains the list of pesticides for which a default limit other than 0.01 mg per kg applies.
Annex VI	Provides the list of active substance/product combinations, as referred to in Article 18(3) of Regulation (EC) No. 396/2005 of the European Parliament and of the Council of 23 February 2005 on maximum residue levels of pesticides in or on food and feed of plant and animal origin.
Annex VII	Contains a list of pesticides used as fumigants for which EU member states are allowed to apply special derogations before the products are placed on the market.

For further information on MRLs:

More information on the substances and the MRLs included in the lists of Annexes II, III and IV is available on the EU Pesticides Database website.⁶¹

vi. Check rules on plant protection and phytosanitary checks

Exporters of processed food products from Lao PDR to the EU could be subject to the measures included in EU rules on protective measures against the introduction of organisms harmful to plants or plant products and against their spread within the EU.⁶²

The following aspects are of relevance for exporters from Lao PDR:

a) Phytosanitary certificate

- | All plants (including living parts of plants) must be accompanied by a **phytosanitary certificate** to enter the EU unless they are listed in an EU legal instrument as exempted from this general requirement.⁶³
- | The phytosanitary certificate aims to guarantee that plants, plant products and other objects are:
 - Properly inspected;
 - Free from quarantine pests, within the requirements for regulated non-quarantine pests and practically free from other pests; and
 - In line with the plant health requirements of the EU.⁶⁴
- | The phytosanitary certificate is issued by the exporting country's national plant protection authority. Once in the EU, a plant passport can replace the phytosanitary certificate for imported plants, plant products and other objects, which are listed in EU law.⁶⁵
- | No phytosanitary certificate is required for the import into the EU of the following fruits: pineapples, bananas, coconuts, durians and dates.⁶⁶

b) High-risk plants

Increased prevention measures are underway against the introduction of new pests via imports from third countries and, on that note, the EU law establishes a list of high-risk plants, the introduction of which into the EU territory is provisionally prohibited from 14 December 2019 until a full risk assessment has been carried out.

c) Plant passport and register

EU law establishes an EU plant passport and a register of professional operators and harmonized rules on traceability (refer Figure 5).

Figure 5: EU Plant Passport

1 Name and address of exporter <input type="checkbox"/>		2 PHYTOSANITARY CERTIFICATE No EC / /	
3 Declared name and address of consignee		4 Plant protection organisation of to plant protection organisation(s) of	
		5 Place of origin	
6 Declared means of conveyance			
7 Declared point of entry			
8 Distinguishing marks: number and description of packages; name of produce; botanical name of plants		9 Quantity declared	
10 This is to certify that the plants or plant products described above: — have been inspected according to appropriate procedures, and — are considered to be free from quarantine pests, and practically free from other injurious pests, and — are considered to conform with the current phytosanitary regulations of the importing country			
11 Additional declaration			
DISINFESTATION AND/OR DISINFECTION TREATMENT		Place of issue Date Name and signature of authorised officer Stamp of organisation	
12 Treatment			
13 Chemical (active ingredient)	14 Duration and temperature		
15 Concentration	16 Date		
17 Additional information			

d) Compulsory health checks

All plants and plant products imported from non-EU countries are subject to compulsory health checks.

Type of checks:

- | Verification of phytosanitary certificates and documents to ensure that consignments meet EU requirements;
- | Verification of the identity to ensure that the consignment corresponds to the certificate;
- | Inspections of the consignments to ensure the consignment is free from harmful organisms.

Location and fees:

- | Identity and plant health checks (excluding the documentary check) can be carried out at the place of origin with the agreement of the plant health authorities responsible for the point of entry and the point of destination. This procedure is allowed only if the importer has previously been approved by the EU authorities.
- | EU member states collect a fee for the documentary, identity and plant health checks, to be paid by the importer or their customs representative.⁶⁷

Scope for reduced health checks:

- | There are EU rules for reduced health checks for certain plants.⁶⁸
- | According to EU legislation, for the period between 1 February 2020 and 31 December 2020, 65 products were recommended for reduced plant health checks by the European Commission.⁶⁹
- | None of the products included on the list originates from Lao PDR. However, the list recommends reduced health checks for products from all countries of origin, which means that those plants, plant products and other objects originating from Lao PDR can benefit from this simplified import regime.

Strict rules apply in special cases

- | Some commodities originating from non-EU countries are prohibited for introduction within the whole EU;⁷⁰
- | Some commodities originating from non-EU countries are prohibited in defined protected zones of the EU;⁷¹
- | Some commodities originating in non-EU countries and classified as high-risk plants, and plants products are provisionally banned from introduction within the entire EU;⁷² and
- | A letter of authorization is required for plants, plant products or other objects for trial or scientific purposes or for work on varietal selections.⁷³

Exporters from Lao PDR must be aware that further special rules could apply under specific conditions and for a limited time under EU law.⁷⁴

e) Specific regulations for Lao exporters at the Lao PDR border

In addition to the above, Lao PDR's exporters should also be aware of the regulations governing its exports to the EU that can impact on its exports to the EU (see Table 17).

Table 5: Lao PDR's export regulations on agricultural products to the EU

Ministry of Agriculture and Forestry notification on increasing attention in certifying phytosanitary and agricultural products of Lao PDR to export to the European Union – No. 1046/DOA, 26 May 2016⁷⁵

Stipulates that all plants and agricultural products of Lao PDR to be exported to the EU must register their garden cultivation/farm, packaging house and export companies with the Agriculture Section under the Provincial Department of Agriculture and Forestry.

Notification regarding the inspection of seal locks for exporting wooden products, minerals, agricultural products and general goods - No. 10036/DC of 11 December 2019 ⁷⁶	In case of an irregularity regarding the security seal, be it damaged, broken or suspicious, and if the source of information is reliable, the border customs officer is to collaborate with the relevant sector or the goods inspection committee at the place of origin or the border checkpoint management where the goods were exported, the product owner, the transporter or the authorized person to meet, remove the security seal and inspect the goods together.
Notification on Sanitary and Phytosanitary Measures (SPS) for EU countries, No. 0612 /DOA ⁷⁷	This notification provides that plants must be free from pests, including moloch, Blanchard, Bemisia tabaci Genn and Thrips palmi Karny.
Notification on emergency measures on the issuance of phytosanitary certificate for the export of vegetables to an EU member state No. 0140/DOA. ⁷⁸	Temporarily suspends the issuance of phytosanitary certificates for the export of vegetables to an EU member state due to problems identified through an investigation according to ISPM No. 13 and the issuance of a corrective measure by the Department of Agriculture (DOA).

vii. Check rules on marketing and labelling of raw agricultural products

a) Marketing standards for certain fruits and vegetables

While there are no general labelling requirements, EU legislation provides for detailed rules for the marketing of fruits and vegetables that are contained in marketing standards for specific fruits and vegetables.⁷⁹ Specific marketing standards exist for apples, citrus fruit, kiwifruit, lettuces, curled leaved and broad-leaved endives, peaches and nectarines, pears, strawberries, sweet peppers, table grapes and tomatoes.⁸⁰

The EU's marketing standards for fruits and vegetables also contain rules on packaging and labelling. Notably, the required information must be clearly legible and visible on one side of the packaging, except in case of goods shipped in bulk and in the event of distance contracts, for which different rules apply.⁸¹

With regard to retail, the required information must be legible and conspicuous, indicating the country of origin and the class and variety of the products so as to avoid misleading the consumer.⁸²

The rules vary depending on the specific fruit or vegetable, but typically include the following:

- | The produce must be packed in such a way as to protect the produce properly.
- | The materials used inside the package must be clean and of a quality such as to avoid causing any external or internal damage to the produce. The use of materials, particularly of paper or stamps, bearing trade specifications is allowed, provided the printing or labelling has been done with non-toxic ink or glue.
- | Stickers individually affixed to the produce shall be such that, when removed, they neither leave visible traces of glue, nor lead to skin defects. Information lasered on single fruit should not lead to flesh or skin defects.

b) General information required on labels

In accordance with Article 9, as well as Articles 10–35 of the EU Food Information Regulation, labels of foodstuffs intended to be placed on the EU market must contain the following elements:

Details of the product

Name under which product is sold	<ul style="list-style-type: none">▪ No trademark, brand name or fancy name can substitute the generic name, but rather it can be used in addition to the generic name.▪ Particulars as to the physical condition of the foodstuff or the specific treatment it has undergone (e.g. powdered, freeze-dried, deep-frozen, concentrated, smoked, irradiated or treated with ionizing radiation) must be included where the omission of such could confuse the consumer.
EU contact details	<ul style="list-style-type: none">▪ The name or business name and address of the manufacturer, packager or importer established in the EU.
Origin details	<ul style="list-style-type: none">▪ The country of origin or place of provenance where provided for in Article 26 of the EU Food Information Regulation.

viii. Check on rules governing organic products

As noted above, Lao PDR has potential to build up its reputation in organic products, which is becoming increasingly popular in the EU market. Exporters of organic products will, however, have to meet certain stringent rules to place products on the EU market.

a) General rules governing organic products

General rules concerning organic agricultural products, including aquaculture and yeast, are covered under Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products.⁸³

Products from non-EU countries can be sold on the EU market as organic, as long as they comply with relevant EU legislation and if they have been subject to control and if equivalence with the applicable rules of that third country has been recognized by the EU.⁸⁴ Controls can be carried out by a body recognized by the EU or, in some cases, by a body in the country of origin.

EU rules on organic farming cover every stage of the production process

This means that the rules apply for all stages from seeds to the final processed food.

More specifically, the rules apply to:

- | Live or unprocessed agricultural products, including seeds and other plant reproductive material;
- | Processed agricultural products for use as food;

Annex I to Regulation (EU) 2018/848 provides a list of products other than those established in Article 2(1) that can also be certified as organic, introducing a novelty compared to the previous EU organic products regulation. The list includes, *inter alia*, yeasts, maté, vine leaves, palm hearts, hop shoots, silkworm cocoon, natural gums and resins, essential oils, cork stoppers, raw cotton, raw wool, raw hides and plant-based traditional herbal preparations.

Organic production excludes products from fishing and hunting from wild animals, but includes harvest of wild plants when certain natural habitat conditions are respected.⁸⁵ Specific rules are established for aquaculture.

Key principles governing organic production in the EU

Rules governing organic production in the EU are based on a number of key principles, including:

- | The prohibition of use of genetically modified organisms (GMOs);⁸⁶
- | The prohibition of use of ionizing radiation;⁸⁷
- | The limitation of use of artificial fertilizers, herbicides and pesticides;⁸⁸

- | The prohibition of use of hormones and restriction of use of antibiotics when it is necessary for animal health.⁸⁹

This means that organic producers need to adopt different approaches to maintaining soil fertility and animal and plant health, which could include:

- | Crop rotation;⁹⁰
- | Tillage and cultivation practices that maintain or increase the fertility of the soil;⁹¹
- | The prohibition of use of mineral nitrogen fertilizers;⁹²
- | The choice of resistant varieties and breeds as well as techniques encouraging natural pest and weeds control;⁹³
- | Encouraging the natural immunological defence of animals;⁹⁴
- | The prevention of overstocking⁹⁵

Specific rules for marketing livestock as organic in the EU

Specific rules are also established for farmers wishing to market livestock as organic in the EU, including:

- | Non-organically raised animals may not be brought onto holdings, unless for breeding purposes and they only comply with specific rules (Point 1.3.4. of Part II of Annex II to Regulation (EU) 2018/848);
- | The feed should primarily be obtained from the farm where the animals are kept or from farms in the same region;⁹⁶
- | Cloning animals and/or transferring embryos is strictly forbidden;⁹⁷
- | Growth promoters and synthetic amino acids are prohibited;⁹⁸
- | Suckling mammals must be fed with natural, preferably maternal, milk;⁹⁹
- | Natural methods of reproduction must be used. However, artificial insemination is allowed;¹⁰⁰
- | Non-organic feed materials from plant origin, feed materials from animal and mineral origin, feed additives, certain products used in animal nutrition and processing aids are only to be used if they have been specifically authorized for use in organic production;¹⁰¹
- | Must abide by certain animal welfare principles as noted below:
 - Personnel keeping animals must possess the necessary basic knowledge and skills as regards the health and the welfare needs of the animals;¹⁰²
 - Particular attention should be paid to housing conditions, husbandry practices and stocking densities;¹⁰³
 - The number of livestock must be limited to minimize overgrazing, erosion or pollution caused by animals or by the spreading of their manure;¹⁰⁴
 - Animals are to have, whenever possible, access to open air or grazing areas;¹⁰⁵
 - Tethering or isolating livestock is prohibited aside from individual animals for a limited period of time and only for welfare, safety or veterinary reasons;¹⁰⁶
 - Hormones or similar substances are not permitted, unless as a form of veterinary therapeutic treatment for an individual animal;¹⁰⁷
 - When the animals are ill, allopathic veterinary medicinal products, including antibiotics, can be used where necessary and under strict conditions. This is only allowed when the use of phytotherapeutic, homeopathic and other products is inappropriate;¹⁰⁸ and
 - The use of immunological veterinary medicines is permitted.¹⁰⁹

Substances used to fight pests or plant diseases to be pre-approved

- | Any substance used in organic agriculture to fight pests or plant diseases must be pre-approved by the European Commission.¹¹⁰
- | Further details are provided by Commission Regulation (EC) 889/2007 of 5 September 2008 laying down detailed rules for the implementation of Council Regulation (EC) No. 834/2007 on organic production and labelling of organic products with regard to organic production, labelling and control¹¹¹
- | The rules contained therein guide the approval of external inputs such as fertilizers, pesticides and food additives so that only substances and compounds listed as approved in specific legislation can be used in organic productions.

b) Labelling organic products

The EU's organic logo can be used by producers wishing to export their goods into the EU when the products comply with the EU rules on the import of organic goods.¹¹² Article 33(1) of Regulation (EU) 2018/848 allows the use of the EU's organic logo

The logo must be displayed according to the following rules:

- | The logo must not be smaller than 13.5 mm by 9 mm. In the case of very small packaging where this is not possible, 9 mm by 6 mm is permitted.
- | The logo must be displayed in the standard green and white colour scheme or in black and white if it is not possible to apply it in colour.
- | If the background colour of the label or of the packaging is dark, the symbols can be used in negative format.
- | If the logo is used in colour on a coloured background that renders it difficult to see, a delimiting line can be placed around the logo.
- | If there is only one colour on the packaging, the organic logo can be used in that one colour.
- | The logo may not be stylized (for example, by making the background transparent or adding 3D effects).



Further information on how the organic logo must be displayed is provided in the user manual on the organic logo published by the European Commission.¹¹³

c) Exporting organic products to the EU

Under Regulation (EU) 2018/848, the following applies for imports of organic products:

- | Products from a third country can be sold in the EU as organic when they comply with production and control rules of the non-EU country recognized under a trade agreement as equivalent to those in the EU;¹¹⁴ and
- | Products from a third country can be sold in the EU as organic when they are accompanied by a certificate issued by the relevant control authorities or control bodies in non-EU countries confirming that the product complies with EU standards.¹¹⁵

ix. Other charges, in addition to tariff duties

Apart from the relevant tariff duties (which are not currently applicable to Lao PDR as an EBA beneficiary), businesses exporting to the EU should be aware of other expenses that they might need to incur in order to place their products on the EU market.

In particular, traders are likely to find that they need to pay value-added tax (VAT) as well as excise duties, depending on the fiscal rules applicable in the respective EU member state.

Value-added taxes (VAT)

A value-added tax is a general consumption tax assessed on the value added to goods and services. It applies more or less to all goods and services that are bought and sold for use or consumption. The rationale for levying VAT on imported products is that such taxes keep the system fair for EU producers, allowing them to compete on equal terms on the EU market with third-country producers. Taxable exporters registered for VAT are allowed to deduct the payment on their VAT return.

Excise duties

Excise duties are indirect taxes on the consumption or use of a product. In contrast to VAT, excise duties are specific taxes and thus expressed as a monetary amount per quantity of the product. Typically, the products that

are usually subject to an excise duty include alcoholic beverages, tobacco products and energy products (such as fuel).

x. Importing goods to the EU – single administrative document

All traders importing goods into the EU must use the single administrative document (SAD) to clear customs in the relevant EU member state.¹¹⁶

The SAD is a standardized import declaration form used by all EU member states. Traders can submit the SAD on approved computer systems linked to the relevant customs authority or by providing it directly to the relevant customs office.

Generally, three copies must be used. One copy is kept by the relevant customs authorities, the second copy is used for statistical purposes by the country of destination, and the third copy is returned to the consignee after being stamped by the relevant customs authority.

The SAD allows traders to declare the following information at once:

- | The identities and other relevant information concerning the importer, exporter, representative and other relevant parties;
- | Treatment that has been approved by the relevant customs authorities (e.g. release for free circulation, release for consumption, temporary importation, or transit, etc.);
- | Information on the goods being traded, such as the CN code, weight, units, location and packaging;
- | Information on the means of transport used by the trader;
- | Data regarding the country of origin, country of export and destination;
- | Commercial and financial information (e.g. incoterms, invoice value, invoice currency, exchange rate and insurance, etc.);
- | A list of SAD-related documents (e.g. import licences, inspection certificates, document of origin, transport document and commercial invoice, etc.); and
- | The declaration and method of payment of import taxes (e.g. tariff duties, VAT and excises, etc.).

FURTHER INFORMATION/ KEY CONTACTS

For further information, businesses can refer to the following entities/institutions based in the EU:

Institution	Description	Contact details
Animal-healthEurope	AnimalhealthEurope is an association representing manufacturers of animal medicines, vaccines and other animal health products in Europe. It is a not-for-profit body representing both corporate members and national animal health associations in Europe. It represents innovators and generics as well as small, medium and large enterprises. AnimalhealthEurope's members cover 90% of the European market for animal health products.	Avenue de Tervueren 68 1150 Brussels Belgium Phone: +32 2 543 75 60 E-mail: info@animalhealth-europe.eu Website: www.animal-health-europe.eu
Copa and Cogeca	Copa and Cogeca represents farmers and their cooperatives in the EU. Copa represents more than 23 million farmers and Cogeca represents more than 22.000 EU agricultural cooperatives.	Rue de Trèves 61 1040 Brussels Belgium Phone: +32 2 287 27 11 E-mail: mail@copa-cogeca.eu Website: www.copa-cogeca.eu
European Liaison Committee for Agricultural and Agri-Food Trade (CELCAA)	CELCAA is the umbrella organization representing associations and companies active in the sector of agricultural and agrifood trading at European level. CELCAA-affiliated members include cooperative and non-cooperative wholesale traders (collectors, distributors, storers, importers and exporters) delivering agricultural and agrifood products such as feed materials and compound feed as well as raw materials to food business operators. CELCAA promotes the interests of the European agricultural and agrifood traders at the EU level. CELCAA represents sectoral interests before EU institutions, as well as other associations representing other sectors of the food supply chain.	Rue de Tamines 10 1060 Brussels Belgium Phone: +32 2 537 37 11 E-mail: p.rouhier@celcaa.eu Website: www.celcaa.eu
COCERAL	COCERAL is the European association representing the trade in cereals, rice, feedstuffs, oilseeds, olive oil, oils and fats and agro supply. COCERAL is the voice of collectors, distributors, exporters, importers and agri-bulk storers of the above-mentioned commodities.	Rue Montoyer 23 1000 Brussels Belgium Phone: +32 2 502 08 08 E-mail: secretariat@coceral.com Website: www.coceral.com

Institution	Description	Contact details
European Crop Protection Association (ECPA)	The European Crop Protection Association represents the crop protection industry in the EU. It promotes innovation and science-based solutions in the crops industry for a safe, affordable, healthy and sustainable food supply. The ECPA promotes modern farming practices and supports the use of crop protection technology as a primary source for the sustainable intensification of agriculture. The association advocates a sustainable use of pesticides in the EU, encouraging management practices that safeguard harvests, human health and the environment.	Rue Guimard 9 1040 Brussels Belgium Phone: +32 2 663 15 50 E-mail: ecpa@ecpa.eu Website: www.ecpa.eu
European Forum of Farm Animal Breeders (EFFAB)	The EFFAB gathers organizations and companies active in the field of animal breeding and reproduction. The members of EFFAB are involved in the genetic improvement of farm animal species such as ruminants, pigs, poultry, fish and shellfish. The EFFAB represents animal breeding and reproduction organizations and companies in Europe.	Rue de Trèves 61 1040 Brussels Belgium Phone: +32 2 725 34 30 E-mail: effab@effab.info Website: www.effab.info
Euroseeds	Euroseeds is the voice of the European seed industry, representing the interests of those active in research, breeding, production and marketing of seeds of agricultural, horticultural and ornamental plant species.	Avenue des Arts 52 1000 Brussels Belgium Phone: +32 2 743 28 60 E-mail: secretariat@euroseeds.eu Website: www.euroseeds.eu
European Feed Manufacturers' Federation (FEFAC)	FEFAC represents the European compound feed industry, gathering 25 national associations in 24 EU member states as well as associations in Switzerland, Turkey, Serbia, the Russian Federation and Norway with observer/associate member status.	FEFAC asbl Rue de la Loi, 223 1040 Brussels Belgium Phone: +32 2 285 00 50 Website: www.fefac.eu
EU Association of Specialty Feed Ingredients and their Mixtures (FEFANA)	FEFANA represents the specialty feed ingredients business in the EU. FEFANA's membership comprises manufacturers and traders of feed additives, functional feed ingredients, pre-mixtures and other mixtures of specialty ingredients that enter the food chain via feed.	FEFANA asbl Rue de Trèves 45 1040 Brussels Belgium Phone: +32 (0)2 639 66 60 E-mail: info@fefana.org Website: www.fefana.org
Fertilizers Europe	Fertilizers Europe represents the majority of fertilizer producers in Europe and is recognized as the dedicated organization for sources of information on mineral fertilizers. It communicates with EU institutions	Fertilizers Europe asbl, Avenue des Nerviens 9-31 1040 Brussels, Belgium

Institution	Description	Contact details
Fertilizers Europe (cont.)	and with a wide variety of institutions seeking information on several agricultural, environmental and economic sectors. The association's membership comprises 17 fertilizer manufacturers from countries across the EU and eight national fertilizer associations.	Phone: +32 2 675 35 50 E-mail: main@fertilizer-seurope.com Website: www.fertilizer-seurope.com

ANNEXES

Annex I

THE EU GSP SCHEME: COMPARISON OF STANDARD GSP, GSP+ AND EBA SCHEME

The EU GSP scheme comprises of three categories: (a) Standard GSP; (b) GSP+; and (c) Everything But Arms (EBA). The table below provides an overview of the key principles applicable to each of these schemes.

	EBA	Standard GSP	GSP+
Which countries are eligible?	<p>All least developed countries.</p> <p>Currently, 48 countries are listed as EBA beneficiaries in Annex IV of the GSP Regulation, including Lao PDR.¹¹⁷</p>	<p>Developing countries that:</p> <ul style="list-style-type: none"> (i) Have not been classified by the World Bank as a high-income or upper-middle-income country during the last three consecutive years; and (ii) Do not benefit from a preferential market access arrangement with the EU providing equal or larger tariff preferences than the Standard GSP, for substantially all trade (such as free trade agreement partners, or EU overseas territories).¹¹⁸ <p><i>Annex II of the GSP Regulation provides the list of countries that can benefit from the Standard GSP.¹¹⁹</i></p>	<p>Beneficiary countries of the Standard GSP that:</p> <ul style="list-style-type: none"> (i) Meet the economic vulnerability criteria indicated in Article 9(1)(a) and Annex VII of the GSP Regulation;¹²⁰ and (ii) Have ratified and effectively implemented 27 international conventions on human rights, environment and labour rights listed in Annex VIII of the GSP Regulation.¹²¹ <p>There are currently eight countries listed as GSP+ beneficiaries.</p>
How to apply?	<p>Countries do not need to apply to benefit from the EBA scheme, but will be automatically eligible if identified as an LDC by the United Nations (UN).¹²²</p>	<p>Countries do not need to apply to qualify for Standard GSP arrangement. The European Commission (EC) adds or removes qualifying countries from the list through legal acts.</p>	<p>Application is not automatic, unlike for EBA and Standard GSP. The Standard GSP beneficiary country has to submit an application, following which the EC conducts an evaluation of compliance with relevant conditions and requirements.</p>
What is the level of coverage?	<p>Duty-free access on all products, except for arms, ammunition and</p>	<p>Approximately 66% of tariff lines are entitled to duty-free</p>	<p>The GSP+ scheme applies to substantially the same products as the Standard GSP</p>

	EBA	Standard GSP	GSP+
What is the level of coverage? (cont.)	similar products (i.e. the products classified under Chapter 93 of the EU's Combined Nomenclature). ¹²³	<p>free or reduced duty access to the EU market.¹²⁴</p> <p>Tariff reductions depend on various factors, notably whether the product is considered sensitive or non-sensitive.¹²⁵</p> <p>More specifically:</p> <ul style="list-style-type: none"> ▪ Non-sensitive products are granted duty-free access; and ▪ Sensitive products from this list are granted reduced duty access. <p><i>Refer to Annex I for further details.</i></p>	scheme (covering approximately 66% of the tariff lines), but does not make a distinction between sensitive and non-sensitive products and, therefore, extends the range of tariff lines that benefit from duty-free preferences. ¹²⁶
When do preferences cease to apply?	Graduation from sector level		
	Upon graduation from LDC status, a three-year transition period will apply before EBA preferences are completely withdrawn. ¹²⁷	<p>Upon graduation to a higher-middle-income or high-income status, a one-year transition period will apply before GSP benefits expire for all eligible products.¹²⁸</p> <p>Further, in the case of GSP+ beneficiaries, the GSP+ benefits will also cease to apply if it no longer fulfils its economic vulnerability criteria (as defined in Article 9(1) and Annex VII of the GSP Regulation).¹²⁹</p>	
	Product-based graduation		
	There is no graduation mechanism for products.	<p>Standard GSP and GSP+ benefits will generally be suspended for specific products when the average value of EU imports of a given product, in three consecutive years, exceeds 57% of the total EU imports of that product from all GSP beneficiaries.¹³⁰ This threshold is set at 47.2% with respect to textile and clothing goods, and at 17.5% with respect to trees and plants, fats and oils, and certain chemical substances. Therefore, for example, if textile imports from a country were to exceed 47.2% of the total EU imports of that product from all GSP beneficiaries for three consecutive years, the EU would suspend relevant preferences from that country for that particular product.</p> <p>This was the case for certain products from India, Indonesia and Kenya.¹³¹ The average value of EU imports of (i)</p>	

	EBA	Standard GSP	GSP+
When do preferences cease to apply? (cont.)		textiles from India; and (ii) wood and articles of wood, and wood charcoal from Indonesia exceeded the thresholds set out in the relevant GSP Regulation ¹³² in three consecutive years, resulting in the EU suspending preferences for these products from the specific countries.	
	Entry into preferential trade agreement with the EU		
	EBA status and preferences are not withdrawn by entering into a preferential trade agreement with the EU	GSP and GSP+ benefits will be removed upon entry into a preferential market access arrangement with the EU – although a transition period of two years from date of application of the preferential market access arrangement will apply before full removal of benefits. ¹³³	
	Withdrawal of preferences		
	<p>Preferences can be withdrawn in exceptional circumstances, notably in the case of:¹³⁴</p> <ul style="list-style-type: none">▪ Serious and systematic violation of principles laid down in fundamental human rights and labour rights conventions. For example, in 2020, the EU removed EBA preferences on certain products from Cambodia due to serious and systematic concerns related to human rights ascertained in the country;¹³⁵▪ Export of goods made by prison labour;▪ Serious shortcomings in customs controls on the export or transit of drugs, or failure to comply with international conventions on anti-terrorism and money laundering;▪ Serious and systematic unfair trading practices, including those affecting supply of raw material, which have an adverse effect on the EU industry and that have not been addressed by the beneficiary country;▪ Serious and systematic infringement of the objectives adopted by regional fishery organizations or any international arrangements to which the EU is a party concerning the conservation and management of fishery resources;▪ Fraud or irregularities to comply with, or to implement, the rules on the origin of the covered products, as well as to grant administrative cooperation to implement and police the preferential arrangements. <p>Further, for GSP+ beneficiaries, preferences can be temporarily withdrawn when the EU considers the beneficiary country no longer fulfils the specific conditions for the GSP+ (e.g. ratification and effective implementation of the covered international conventions, or has formulated a reservation, which is prohibited by, or is incompatible with, the object or purpose of the conventions).¹³⁶</p>		

ENDNOTES

¹ A consolidated version of the EU GSP Regulation is available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:32012R0978>.

² Refer Annex 1 and the consolidated guide for further information on the operation of the EU GSP scheme, its operation, and ongoing reforms to the scheme.

³ Article 38 of the Treaty on the Functioning of the EU, OJ C 326, 26.10.2012, PP. 47–390, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:12012E/TXT>.

⁴ See https://webgate.ec.europa.eu/isdb_results/factsheets/country/details_laos_en.pdf.

⁵ European Union, Trade in goods with Laos, European Commission (8 May 2020), available at https://webgate.ec.europa.eu/isdb_results/factsheets/country/details_laos_en.pdf (accessed on 12 October 2020).

⁶ Products subject to the Agricultural Agreement of the World Trade Organization (WTO).

⁷ Export Potential in Lao PDR, Processed Wood and Specialty Agriculture, ITC, P. 19, 21 June 2019.

⁸ Export Potential in Lao PDR, Processed Wood and Specialty Agriculture, ITC, P. 19, 21 June 2019.

⁹ Export Potential in Lao PDR, Processed Wood and Specialty Agriculture, ITC, P. 19, 21 June 2019.

¹⁰ ITC Trade Map, available at

[https://www.trademap.org/Country_SelProductCountry.aspx?nvpm=1%7c418%7c%7c%7cTO-TAL%7c%7c%7c2%7c1%7c1%7c2%7c1%7c1%7c1%7c1](https://www.trademap.org/Country_SelProductCountry.aspx?nvpm=1%7c418%7c%7c%7cTO-TAL%7c%7c%7c2%7c1%7c1%7c2%7c1%7c1%7c1%7c1%7c1) (accessed on 12 October 2020).

¹¹ Trade Helpdesk, European Commission, available at https://trade.ec.europa.eu/tradehelp/statistics##node_56304 (accessed on 12 October 2020).

¹² Article 33 of the GSP Regulation.

¹³ Articles 41(a) and 44 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015.

¹⁴ Article 45 and Annex 22–03 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015.

¹⁵ Annex 22–03 to Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015.

¹⁶ Articles 37 and 41–58 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:02015R2446-20190725>, and Articles 60 and 70–112 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:02015R2447-20180421>.

¹⁷ Annex 22–03 'Introductory notes and list of working or processing operations which confer originating status' of Commission Delegated Regulation (EU) 2015/2446. Notably, Note 2(2.5) of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code states that: "In most cases, the rule(s) set out in column 3 shall apply to all beneficiary countries listed in Annex II to Regulation (EU) No 978/2012. However, for some products originating in beneficiary countries of the special arrangement for least developed countries, as listed in Annex IV to Regulation (EU) No 978/2012 ('LDC beneficiary countries'), a less stringent rule shall apply. In these cases, column 3 is split into two subcolumns, (a) and (b), with subcolumn (a) showing the rule applicable to LDC beneficiary countries and subcolumn (b) showing the rule applicable to all other beneficiary countries as well as to exports from the European Union to a beneficiary country for the purposes of bilateral cumulation", OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2446>.

¹⁸ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code, OJ L 343, 29.12.2015, PP. 1–557, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32015R2446>.

¹⁹ Footnote 1 referred to in the Column 3 corresponding to Chapter 8 refers to Introductory Note 4.2, which states that, in cases where the content of non-originating sugar in a given product is subject to limitations, the weight of sugars of Headings 1701 (sucrose) and 1702 (e.g. fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated into the final product is taking into account for calculation of such limitations.

²⁰ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code OJ L 343, 29.12.2015, available at <http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32015R2446>.

²¹ Article 53 of Commission Delegated Regulation (EU) 2015/2446.

²² Laid down in Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015, available at http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=uriserv:OJ.L_.2015.343.01.0001.01.ENG.

²³ Article 55 of Commission Delegated Regulation (EU) 2015/2446.

²⁴ Article 55(1)(a) of Commission Delegated Regulation (EU) 2015/2446.

²⁵ Article 56 of Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015.

²⁶ See Annex I to Council Regulation (EEC) No. 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex%3A31987R2658>. The information is also provided in the EU's Access2Markets database at <https://trade.ec.europa.eu/access-to-markets/en/home>.

²⁷ Refer to <https://ec.europa.eu/trade/policy/countries-and-regions/negotiations-and-agreements/> for list of agreements maintained by the EU.

²⁸ Article 48 of Commission Delegated Regulation (EU) 2015/2446.

²⁹ Article 48(1) of Commission Delegated Regulation (EU) 2015/2446.

³⁰ Articles 47 and 49(2) of Commission Delegated Regulation (EU) 2015/2446.

³¹ The guide is available at https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/a-guide-users-gsp-rules-origin_en.

³² See <https://trade.ec.europa.eu/access-to-markets/en/content/rules-origin-access2markets>.

³³ See <https://findrulesoforigin.org/>.

³⁴ The relevant details are provided in Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No. 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, OJ L 343, 29.12.2015, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32015R2447>.

³⁵ Refer to <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32015R2447>.

³⁶ European Commission, 'REX – Registered Exporter system', available at https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/rules-origin/general-aspects-preferential-origin/arrangements-list/generalised-system-preferences/the_register_exporter_system_en.

³⁷ Article 85(4) of Commission Implementing Regulation (EU) 2015/2447.

³⁸ Article 85(4) and Article 86(4) of Commission Implementing Regulation (EU) 2015/2447.

³⁹ Article 72(1)(a) Commission Implementing Regulation (EU) 2015/2447.

⁴⁰ See 'Decision on the Implementation of Self-Certification of Origin under the Pilot Project of European Union', available at http://www.laotradeportal.gov.la/kcfinder/upload/files/2017_MOIC_0087_ENG.pdf.

⁴¹ Article 91 of Commission Implementing Regulation (EU) 2015/2447.

⁴² Regulation (EU) No. 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organization of the markets in agricultural products and repealing Council Regulations (EEC) No. 922/72, (EEC) No. 234/79, (EC) No. 1037/2001 and (EC) No. 1234/2007 OJ L 347, 20.12.2013, PP. 671–854, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02013R1308-20190101>.

⁴³ For more information, see: European Commission, The common organisation of agricultural markets in the EU, available at https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=LEGISUM:0302_1.

⁴⁴ Regulation (EU) 2017/625 of the European Parliament and of the Council of 15 March 2017 on official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products, amending Regulations (EC) No. 999/2001, (EC) No. 396/2005, (EC) No. 1069/2009, (EC) No. 1107/2009, (EU) No. 1151/2012, (EU) No. 652/2014, (EU) 2016/429 and (EU) 2016/2031 of the European Parliament and of the Council, Council Regulations (EC) No. 1/2005 and (EC) No. 1099/2009 and Council Directives 98/58/EC, 1999/74/EC, 2007/43/EC, 2008/119/EC and 2008/120/EC, and repealing Regulations (EC) No. 854/2004 and (EC) No. 882/2004 of the European Parliament and of the Council, Council Directives 89/608/EEC, 89/662/EEC, 90/425/EEC, 91/496/EEC, 96/23/EC, 96/93/EC and 97/78/EC and Council Decision 92/438/EEC OJ L 95, 7.4.2017, PP. 1–142, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32017R0625>.

⁴⁵ Commission Decision 2011/163/EU, as amended.

⁴⁶ See https://ec.europa.eu/food/safety/international_affairs/trade/non-eu-countries_en.

⁴⁷ See https://webgate.ec.europa.eu/sanco/traces/output/LA/ABP-FSB_LA_en.pdf.

⁴⁸ Article 47 of the Official Controls Regulation.

⁴⁹ Article 45 of the Official Controls Regulation.

⁵⁰ See Article 44(3) of the Official Controls Regulation.

⁵¹ Article 44(4) of the Official Controls Regulation.

⁵² Annex I to Commission Implementing Regulation (EU) 2019/1793 of 22 October 2019 on the temporary increase of official controls and emergency measures governing the entry into the Union of certain goods from certain third countries implementing Regulations (EU) 2017/625 and (EC) 178/2002 of the European Parliament and of the Council and repealing Commission Regulations (EC) 669/2009, (EU) 884/2014, (EU) 2015/175, (EU) 2017/186 and (EU) 2018/1660.

⁵³ Commission Implementing Regulation (EU) 2019/1793 of 22 October 2019 on the temporary increase of official controls and emergency measures governing the entry into the Union of certain goods from certain third countries implementing Regulations (EU) 2017/625 and (EC) No. 178/2002 of the European Parliament and of the Council and repealing Commission Regulations (EC) No. 669/2009, (EU) No. 884/2014, (EU) 2015/175, (EU) 2017/186 and (EU) 2018/1660, OJ L 277, 29.10.2019, PP. 89–129, available at <https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:32019R1793>.

⁵⁴ Article 6 of Commission Implementing Regulation (EU) 2019/1793.

⁵⁵ Annex II to Commission Implementing Regulation (EU) 2019/1793.

⁵⁶ Article 10 of Commission Implementing Regulation (EU) 2019/1793.

⁵⁷ Commission Regulation (EC) No. 1881/2006 of 19 December 2006 setting maximum levels for certain contaminants in foodstuffs, OJ L 364 20.12.2006, P. 5, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:02006R1881-20200701>, and Directive 2002/32/EC of the European Parliament and of the Council of 7 May 2002 on undesirable substances in animal feed OJ L 140 30.5.2002, P. 10, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:02002L0032-20191128>.

⁵⁸ Regulation (EC) No. 396/2005 of the European Parliament and of the Council of 23 February 2005 on maximum residue levels of pesticides in or on food and feed of plant and animal origin and amending Council Directive 91/414/EEC, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02005R0396-20200709>.

⁵⁹ Council Regulation (EEC) No. 315/93 of 8 February 1993 laying down Community procedures for contaminants in food, OJ L 37, 13.02.1993, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A31993R0315>.

⁶⁰ Commission Regulation (EC) No. 1881/2006 of 19 December 2006 setting maximum levels for certain contaminants in foodstuffs, OJ L 364, 20.12.2006, available at <http://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32006R1881>.

⁶¹ European Commission, EU Pesticides Database, available at <https://ec.europa.eu/food/plant/pesticides/eu-pesticides-database/public/?event=homepage&language=EN>.

⁶² Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community, OJ L 169, 10.7.2000, available at <http://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX:32000L0029>, and Regulation (EU) 2016/2031 of the European Parliament and of the Council of 26 October 2016 on protective measures against pests of plants, amending Regulations (EU) No. 228/2013, (EU) No. 652/2014 and (EU) No. 1143/2014 of the European Parliament and of the Council and repealing Council Directives 69/464/EEC, 74/647/EEC, 93/85/EEC, 98/57/EC, 2000/29/EC, 2006/91/EC and 2007/33/EC OJ L 317, 23.11.2016, PP. 4–104, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex:32016R2031>.

⁶³ Regulation (EU) 2016/2031 of the European Parliament and of the Council of 26 October 2016 on protective measures against pests of plants, OJ L 317, 23.11.2016, PP. 4–104, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32016R2031>; Commission Implementing Regulation (EU) 2018/2019 of 18 December 2018 establishing a provisional list of high-risk plants, plant products or other objects, within the meaning of Article 42 of Regulation (EU) 2016/2031 and a list of plants for which phytosanitary certificates are not required for introduction into the Union, within the meaning of Article 73 of that Regulation, OJ L 323, 19.12.2018, PP. 10–15, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32018R2019>; Commission Implementing Regulation

(EU) 2019/2072 of 28 November 2019 establishing uniform conditions for the implementation of Regulation (EU) 2016/2031 of the European Parliament and the Council, as regards protective measures against pests of plants, and repealing Commission Regulation (EC) 690/2008 and amending Commission Implementing Regulation (EU) 2018/2019, OJ L 319, 10.12.2019, PP. 1–279, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32019R2072>.

⁶⁴ Laid down in Commission Implementing Regulation (EU) 2019/2072.

⁶⁵ Annexes XIII and XIV to Commission Implementing Regulation (EU) 2019/2072.

⁶⁶ Annex XI part C to Commission Implementing Regulation (EU) 2019/2072.

⁶⁷ Council Directive 2000/29/EC.

⁶⁸ Commission Regulation (EC) No. 1756/2004 of 11 October 2004 specifying the detailed conditions for the evidence required and the criteria for the type and level of the reduction of the plant health checks of certain plants, plant products or other objects listed in Part B of Annex V to Council Directive 2000/29/EC, OJ L 313, 12.10.2004, PP. 6–9, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32004R1756>, and Commission Implementing Regulation (EU) 2019/2129 of 25 November 2019 establishing rules for the uniform application of frequency rates for identity checks and physical checks on certain consignments of animals and goods entering the Union, OJ L 321, 12.12.2019, PP. 122–127, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32019R2129>.

⁶⁹ The list is available at https://ec.europa.eu/food/sites/food/files/plant/docs/ph_biosec_trade-non-eu_prods-recom-reduced-ph-checks_2020.pdf.

⁷⁰ Annex VI to Commission Implementing Regulation (EU) 2019/2072.

⁷¹ Annex IX to the Commission Implementing Regulation (EU) 2019/2072.

⁷² Annex I to Commission Implementing Regulation (EU) 2018/2019.

⁷³ Commission Delegated Regulation (EU) 2019/829 of 14 March 2019 supplementing Regulation (EU) 2016/2031 of the European Parliament and of the Council on protective measures against pests of plants, authorizing member states to provide for temporary derogations in view of official testing, scientific or educational purposes, trials, varietal selections, or breeding C/2019/1922 OJ L 137, 23.5.2019, PP. 15–25, available at https://eur-lex.europa.eu/eli/reg_del/2019/829/oj.

⁷⁴ Council Directive 2000/29/EC of 8 May 2000 on protective measures against the introduction into the Community of organisms harmful to plants or plant products and against their spread within the Community, OJ L 169, 10.7.2000, PP. 1–112, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX%3A32000L0029>.

⁷⁵ Available at http://laotradeportal.org/kcfinder/upload/files/MAF_1046-DOA.pdf

⁷⁶ Available at <https://www.laotradeportal.gov.la/index.php?r=site/display&id=1855>.

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⁷⁸ Available at <https://www.laotradeportal.gov.la/index.php?r=site/display&id=317>.

⁷⁹ Commission Implementing Regulation (EU) No. 543/2011 of 7 June 2011 laying down detailed rules for the application of Council Regulation (EC) No. 1234/2007 in respect of the fruit and vegetables and processed fruit and vegetables sectors, OJ L 189, 20.7.2007, PP. 1–23, available at <https://eur-lex.europa.eu/legal-content/en/ALL/?uri=CELEX%3A32011R0543>.

⁸⁰ Article 3(2) of Commission Implementing Regulation (EU) No. 543/2011.

⁸¹ Article 5 of Commission Implementing Regulation (EU) No. 543/2011.

⁸² Article 6 of Commission Implementing Regulation (EU) No. 543/2011.

⁸³ Regulation (EU) 2018/848 of the European Parliament and of the Council of 30 May 2018 on organic production and labelling of organic products and repealing Council Regulation (EC) No. 834/2007, OJ L 150, 14.6.2018, PP. 1–92, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=celex:32018R0848>.

⁸⁴ Article 45 and Articles 47 and 48 of Regulation (EU) 2018/848.

⁸⁵ Article 1(2) of Regulation (EC) No. 834/2007.

⁸⁶ Article 5(f)(iii) of Regulation (EU) 2018/848.

⁸⁷ Article 5(i) of Regulation (EU) 2018/848.

⁸⁸ Article 5(g) of Regulation (EU) No. 2018/848.

⁸⁹ Point 3.1.2.2 of Part II of Annex II to Regulation (EU) 2018/848.

⁹⁰ Article 6 of Regulation (EU) No. 2018/848.

⁹¹ Point 1.9 of Part I of Annex II to Regulation (EU) 2018/848.

⁹² Point 1.9.8 of Part I of Annex II to Regulation (EU) 2018/848.

⁹³ Article 5(f) of Regulation (EC) No. 834/2007.

⁹⁴ Article 5(l) of Regulation (EC) No. 834/2007.

⁹⁵ Article 14 of Regulation (EC) No. 834/2007.

⁹⁶ Article 14(1)(d) of Regulation (EC) No. 834/2007.

⁹⁷ Article 15(1)(c) of Regulation (EC) No. 834/2007.

⁹⁸ Article 15(1)(d)(iv) of Regulation (EC) No. 834/2007.

⁹⁹ Article 15(1)(d)(vi) of Regulation (EC) No. 834/2007.

¹⁰⁰ Article 14(1)(c) of Regulation (EC) No. 834/2007.

¹⁰¹ Article 14(1)(d)(vi) of Regulation (EC) No. 834/2007.

¹⁰² Article 14(1)(b)(i) of Regulation (EC) No. 834/2007.

¹⁰³ Article 14(1)(b) of Regulation (EC) No. 834/2007.

¹⁰⁴ Article 14(1)(b)(iv) of Regulation (EC) No. 834/2007.

¹⁰⁵ Article 14(1)(b)(iii) of Regulation (EC) No. 834/2007.

¹⁰⁶ Article 14(1)(b)(vi) of Regulation (EC) No. 834/2007.

¹⁰⁷ Article 14(1)(c)(ii) of Regulation (EC) No. 834/2007.

¹⁰⁸ Article 14(1)(e)(iii) of Regulation (EC) No. 834/2007.

¹⁰⁹ Article 14(1)(e)(iii) of Regulation (EC) No. 834/2007.

¹¹⁰ Article 16 of Regulation (EC) No. 834/2007.

¹¹¹ Commission Regulation (EC) No. 889/2008 of 5 September 2008 laying down detailed rules for the implementation of Council Regulation (EC) No. 834/2007 on organic production and labelling of organic products with regard to organic production, labelling and control OJ L 250, 18.9.2008, PP. 1–84, available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A32008R0889>.

¹¹² The EU organic logo was introduced by Commission Regulation (EU) No. 271/2010 of 24 March 2010 amending Regulation (EC) No. 889/2008 laying down detailed rules for the implementation of Council Regulation (EC) No. 834/2007, as regards the organic production logo of the European Union, OJ L 84, 31.3.2010, PP. 19–22, available at https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=uriserv:OJ.L_.2010.084.01.0019.01.ENG. Its use is governed by Article 57 of Commission Regulation (EC) No. 889/2008 of 5 September 2008 laying down detailed rules for the implementation of Council Regulation (EC) No. 834/2007 on organic production and labelling of organic products with regard to organic production, labelling and control, OJ L 250, 18.9.2008, PP. 1–84, available at <https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:32008R0889>.

¹¹³ See https://ec.europa.eu/info/sites/info/files/food-farming-fisheries/farming/documents/organic-logo-user-manual_en.pdf.

¹¹⁴ Article 47 of Regulation (EU) 2018/848.

¹¹⁵ Article 46 of Regulation (EU) 2018/848.

¹¹⁶ For further information, see European Commission, 'The single administrative document (SAD)', available at http://ec.europa.eu/taxation_customs/business/customs-procedures/general-overview/single-administrative-document-sad_en.

¹¹⁷ List of GSP beneficiary countries, European Commission (2019). Available at <https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:02012R0978-20200812>.

¹¹⁸ See Article 4(1) of the GSP Regulation.

¹¹⁹ Refer to Annex II of GSP Regulation. Currently, 15 countries export to the EU under the terms of the general arrangement: the Congo, Cook Islands, India, Indonesia, Kenya, Micronesia, Nauru, Nigeria, Niue, Samoa, Syrian Arab Republic, Tajikistan, Tonga, Uzbekistan and Viet Nam. Following the recent entry into force of the EU–Vietnam Free Trade Agreement, Viet Nam will soon cease to benefit from the EU's GSP scheme.

¹²⁰ In particular, the country is required to comply with: (i) the non-diversification criterion (i.e. the country's seven largest sections of GSP-covered imports represent more than 75% in value of its total GSP-covered imports into the EU, as an average during the last three consecutive years); and (ii) the import–share criterion (i.e. the country's GSP-covered imports into the EU represent less than 2% in value of imports by all GSP beneficiaries, as an average during the last three consecutive years).

¹²¹ Refer to Article 9 of the GSP Regulation, and Annex I for the full list of criteria to benefit from the GSP+ scheme.

¹²² See <https://www.un.org/development/desa/dpad/least-developed-country-category/ldcs-at-a-glance.html>.

¹²³ Article 18 of Regulation (EU) No. 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalized tariff preferences and repealing Council Regulation (EC) No. 732/2008, OJ L 303, 31.10.2012.

¹²⁴ Refer to Annex V of the GSP Regulation.

¹²⁵ See Article 7 of the GSP Regulation.

¹²⁶ Refer to Annex IX of the GSP Regulation. See also European Commission, The EU's new Generalised Scheme of Preferences (GSP), p. 14, available at https://trade.ec.europa.eu/doclib/docs/2012/december/tradoc_150164.pdf.

¹²⁷ Article 17(2) of the GSP Regulation.

¹²⁸ Article 5(2)(a) of the GSP Regulation.

¹²⁹ Article 10(5) of the GSP Regulation.

¹³⁰ Refer to Article 8(1) of the GSP Regulation.

¹³¹ Commission Implementing Regulation (EU) 2019/249 of 12 February 2019 suspending the tariff preferences for certain GSP beneficiary countries in respect of certain GSP sections in accordance with Regulation (EU) No. 978/2012 of the European Parliament and of the Council applying a scheme of generalized tariff preferences for the period of 2020–22, OJ L 42, 13.2.2019, PP. 6–8, available at <https://eur-lex.europa.eu/legal-content/GA/ALL/?uri=CELEX:32019R0249>.

¹³² Thresholds are listed in Annex VI of the GSP Regulation.

¹³³ Article 5(2)(b) of the GSP Regulation.

¹³⁴ Refer to Articles 19 and 21(1) of the EU GSP Regulation.

¹³⁵ See European Commission (12 August 2020). 'Cambodia loses duty-free access to the EU market over human rights concerns'. Available at https://ec.europa.eu/commission/presscorner/detail/en/IP_20_1469.

¹³⁶ Article 15 of the GSP Regulation.

