

## Generalised System of Preference (GSP)

[New HMRC Notice 830 \(November 2010\)](#). Following agreement in September of the EU's revised rules of origin under the GSP (the Regulation is expected to be published on 23 November), HMRC published an updated Information Notice 830 on GSP Rules of Origin on 10 November.

The HMRC notice details the rules of origin which must be satisfied if goods are to qualify for Tariff preference on importation into the EU, under the revised GSP rules of origin which will apply from 1 January 2011. It also includes information on other changes to the GSP, including:

- Simplification and relaxation around the rules of origin
- Increased tolerance threshold
- Extension and simplification of cumulation rules
- Replacement of the “direct transport rule” by a new “non-manipulation” requirement.

The notice is split into two parts. Part B gives advance information on changes to documentary requirements including the new Registered Exporter System (REX) which is intended to apply from 1/1/2017.

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