



New Zealand GSP

1: New Zealand has been providing its GSP preferences since 1 January, 1972. It has categorized its GSP into the categories of Less Developed Countries or Group 2 which includes India; Least Developed Countries (Group 3) and Forum Island Countries. The regulatory provisions for the GSP and rules of origin are given in the Customs and Excise Act, 1996; Customs and Excise Regulations 1996 and the Tariff Act 1988.

2 In the case of the category of Less Developed Countries which includes India, the following criteria is used for goods wholly produced or obtained

- (i) mineral products extracted from its soil or from its seabed:
- (ii) vegetable products harvested there:
- (iii) live animals born and raised there:
- (iv) products obtained there from live animals:
- (v) products obtained by hunting or fishing conducted there:

(vi) products of sea fishing and other products taken from the sea by its vessels:

(vii) products made on board its factory ships exclusively from the products referred to in subparagraph (vi):

(viii) used articles collected there fit only for the recovery of raw materials:

(ix) waste and scrap resulting from manufacturing operations conducted there:

(x) products obtained there exclusively from products specified in subparagraphs (i) to (ix)

3 The criteria for conferring origin for goods not wholly obtained are the following:

(i) the process last performed in the manufacture of the goods was performed in a list of beneficiary countries

(ii) value of goods originating in beneficiary countries is not less than half of the factory or works cost of the goods in their finished state

4 New Zealand provides GSP on 511 tariff lines in HS 2022 nomenclature covering certain sectors like meat, dairy, fruits, vegetable oils, processed food, liquor, petrochemicals, paints, plastics, rubber, wood, synthetic glass, base metals, engineering, instruments as per summary below.

Sector	HS	Lines	MFN duty	GSP duty
Animal products	1-5	32	4.8%	4.0%
Agricultural	6-14	43	4.8%	3.6%
Processed food	15-24	81	5.0%	3.3%
Ores, minerals, petroleum products	25-27	1	5.0%	4.0%
Chemicals	28-38	43	4.9%	3.2%
Plastics & rubber	39-40	52	5.0%	2.5%
Leather	41-43	6	5.0%	4.0%
Wood and paper products	44-49	62	4.4%	4.0%
Textiles & clothing	50-63	25	5.0%	3.0%

Sector	HS	Lines	MFN duty	GSP duty
Articles of stone, ceramics and glass	65-70	15	5.0%	1.6%
Base metals	72-83	57	5.0%	2.6%
Machinery	84-85	71	4.7%	0.7%
Transport equipment	86-89	3	5.0%	0.0%
Instruments/ appliances	90	10	4.8%	2.0%
Furniture/ toy/ sports goods/pens etc	94-97	10	5.0%	2.4%
Total		511	4.8%	2.8%