

Generalized System of Preferences

**HANDBOOK ON THE SCHEME OF
NEW ZEALAND**



UNITED NATIONS

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UNCTAD Technical Cooperation Project on Market Access,
Trade Laws and Preferences

CONTENTS

	Page
Introduction	5
Background	6
Depth of tariff cuts	6
Beneficiaries	7
Quantitative Restrictions	7
Graduation Policy	7
Product Coverage	7
Rules of Origin	8
a) Products Wholly Obtained in a LDC/LLDC	8
b) Products Wholly Manufactured in a LDC/LLDC	8
50 Per cent Rule	9
a) The Last Process of Manufacture	9
b) The 50 Percent Rule Formula	9
c) Application of Factory or Works Cost	10
d) The Factory or Works Cost of any Manufactured Product	10
e) Exclusions from Factory or Works Cost	11
Documentary Requirements	13
ANNEXES	
I GSP Beneficiary List	17
II Special Regime for Handicraft Products	23
III Tariff removal: Indicative chart	27

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INTRODUCTION

This Handbook is intended to give, in a consolidated and concise form, information regarding the tariff advantages available to developing countries under the scheme of generalized preferences of New Zealand, and the conditions under which goods may qualify for preferential treatment on importation into New Zealand, on the basis of official texts of the New Zealand Customs administration as of 20 April 1999.

The Handbook has been prepared by the UNCTAD Technical Cooperation Project on Market Access, Trade Laws and Preferences (INT/97/A06) primarily for use within the context of project activities.

It should be noted the description of products is given in terms of the Harmonized Commodity Description and Coding System on which the New Zealand Customs Tariff is based. Matters involving technical interpretation of the GSP will be determined, however, in accordance with the provisions of the New Zealand Customs Tariff, since the scheme has been devised on an individual tariff line basis.

Although based on official texts, the Handbook cannot be regarded as a substitute for these texts. For more detailed information, authentic and up-to-date legal texts should be consulted.

Further information may be obtained by writing to the:

New Zealand Customs Administration
Private Bag
Wellington
NEW ZEALAND

BACKGROUND

New Zealand introduced its GSP scheme on 1 January 1972. Since its implementation the scheme has been fully reviewed four times – in 1976, 1984, 1986 and in 1988. The latest review took place against the background of New Zealand's overall movement towards zero tariffs in 1996. By 2000, most normal tariffs – covering 89 percent of New Zealand tariff items – will be at zero or 5 percent duty. GSP preferences will be minimal since for all those items, the standard margin of preference will be zero or 1 percent. For the remaining 11 percent of tariff lines the margin of preference will range between only 1-3 percent.

Post-2000, the New Zealand Government has legislated a programme for the removal of all tariffs by 1 July 2006. Tariffs on all products other than textile, clothing, carpet, headgear will be removed by 1 July 2002 (see Appendix III.)

In addition to unilateral reduction programmes, New Zealand will continue to participate in regional and international activities such as the APEC sectoral liberalization initiative and WTO zero for zero agreements.

The latest review determined that changes in the New Zealand tariff regime and in the international trading environment mean that New Zealand's GSP scheme, created 25 years ago, was no longer appropriate and that certain modifications were required. In light of this latest review, the New Zealand Government has decided that the New Zealand GSP scheme will continue in its current form for least developed countries. They will continue to enjoy duty free access except on some footwear and some apparel. The Government agreed that the GSP scheme will be formally abolished when normal rates fall to zero for all tariff items covered by the scheme. Developing country preferential rates under the GSP scheme will be frozen on 1 July 2000 and then will be phased out as normal tariffs reduce to zero. During this phase out period developing country tariff rates will not be increased. The product graduation element was abolished as of 1 January 1998. Under this previous product graduation element, when imports from a developing country under a particular tariff item exceeds the twin benchmarks of import share (25 percent of total imports) and a certain value for duty (NZ\$122,000) in 1996) those imports lost their preferential status.

DEPTH OF TARIFF CUTS

The preferential tariff rates accorded under the GSP are generally maintained at the duty-free level for least developed countries (LLDCs) or at 80 percent of the MFN or "normal" level for other developing countries (LDCs). However, of some tariff items, the LDC preference is greater, eg wood pulp (Chapter 47) and on articles of tin (Chapter 80). Similarly, duty is payable on some items from LLDCs (apparel, on which there is a small LLDC preference, and footwear, on which there is no preference). Excise equivalent duties are not subject to concession under GSP or any other scheme.

BENEFICIARIES

LDC's are granted beneficiary status on application, provided they meet specified economic benchmarks (viz per capital GNP relative to New Zealand's). Approval must also be consistent with New Zealand's international obligations (eg United Nations sanctions). One hundred and five LDCs have preferential access to the New Zealand market (see Appendix 1).

LLDCs, defined by the United Nations using a per capita income benchmark (maximum of US\$400 per annum), have been beneficiaries of the scheme since 1 July 1985. Forth six LLDCs have preferential access to New Zealand (see Appendix 1).

The New Zealand Government intended that LLDCs should eventually obtain duty-free access for all products. However, some exclusions were made for industry assistance reasons. About 99.5 percent of LLDC imports into New Zealand under "dutiable" tariff items receive a special LLDC preference.

Quantitative Restrictions

New Zealand does not impose any quantitative restrictions on GSP imports (or any other imports).

Graduation Policy

New Zealand operates a country graduation policy under its GSP scheme. (As mentioned above, a product graduation measure was phased out on 1 January 1998).

Country graduation is aimed at focusing the GSP scheme on assisting and promoting growth in the relatively-poorer developing countries, rather than benefiting countries that have already achieved a comparatively high degree of development. Under New Zealand's GSP, a beneficiary loses preferences when

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