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COMMISSION DELEGATED REGULATION (EU) 2026/2018

of 10 September 2026

establishing rules related to the procedure for granting the special incentive arrangement for sustainable development and good governance (GSP+) under Regulation (EU) 2026/1395 of the European Parliament and of the Council on applying a generalised scheme of tariff preferences and repealing Regulation (EU) No 978/2012

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union and in particular Article 207(2) thereof,

Having regard to Regulation (EU) 2026/1395 of the European Parliament and of the Council of 17 June 2026 on applying a scheme of generalised tariff preferences and repealing Regulation (EU) No 978/2012 ([1]) ('the GSP Regulation'), and in particular Article 10(7) thereof,

Whereas:

(1) Article 9(1) and Article 10 of the GSP Regulation establish the requirements for the granting of the tariff preferences under the special incentive arrangement for sustainable development and good governance (GSP+). To ensure the transparency and predictability of the process, the Commission has been empowered by the European Parliament and the Council to adopt delegated acts to establish rules related to the procedure for granting GSP+ beneficiary country status, in particular with respect to deadlines and the submission and processing of requests.

(2) It is appropriate that the Commission keep the European Parliament and the Council duly informed on important procedural steps of the implementation of the GSP Regulation, such as the granting of GSP+,

HAS ADOPTED THIS REGULATION:

Article 1

Submission of the request

1. The requesting country shall submit its request in writing in accordance with Article 10(1) and (2) of the GSP Regulation. The requesting country shall explicitly state that it requests to benefit from the special incentive arrangement for sustainable development and good governance (GSP+) provided for under Article 9(1) of the GSP Regulation.

2. The request shall be accompanied by the following documentation:

(a) comprehensive information concerning the ratification of the conventions listed in Annex VI to the GSP Regulation (the 'relevant conventions'), including a copy of the deposited ratification instruments to the relevant international organisation, the reservations made by the requesting country and the objections to these reservations made by other parties to the convention;

(b) the binding undertaking, to be done by the signature by the competent authority of the requesting country of the form in the Annex to this Regulation, containing:

  (i) a statement of the commitment to maintain ratification of the relevant conventions and to pursue and ensure their effective implementation, underpinned by a plan of action;

  (ii) a statement to accept without reservations the reporting requirements imposed by each relevant convention and to accept regular monitoring and review of its implementation record in accordance with the provisions of the relevant conventions;

  (iii) a statement of the commitment to participate in and cooperate with the monitoring procedure referred to in Article 13 of the GSP Regulation;

(c) a plan of action as defined in Article 2(10) of the GSP Regulation and in line with Article 9(1), point (d) and (3) of the GSP Regulation.

([1]) OJ L, 2026/1395, 22.6.2026, ELI: http://data.europa.eu/eli/reg/2026/1395/oj.

3. To facilitate the review process, all requests and accompanying documentation shall be submitted in English. If the original language of the copy of the documents under point 2(a) is different from English, the copy shall be accompanied by an English translation.

4. The request, together with the accompanying documents, shall be submitted to the Commission in electronic format.

5. To facilitate information exchange and verification, in its request the country shall provide the Commission with the contacts of the competent person responsible for the request.

6. The request shall be deemed to have been lodged on the first working day following the issuing of an acknowledgement of receipt by the Commission.

Article 2

Examination of the request

1. The Commission shall examine whether the conditions of Article 9(1) of the GSP Regulation have been met. When examining the request, the Commission shall assess the most recent available conclusions of the monitoring bodies of the relevant conventions, and relevant information from other sources, including civil society, as appropriate. It may ask the requesting country any questions which it considers relevant and may verify the information received with the requesting country or with any other relevant sources.

2. Failure to provide the necessary information as required by Article 10(2) of the GSP Regulation or requested by the Commission may lead to a decision to reject the request.

3. The Commission shall conclude the examination of the request and decide whether to grant a requesting country the GSP+ arrangement within six months from the date of acknowledgement of receipt of the request.

4. In case the Commission decides not to grant a requesting country the GSP+ arrangement, it may, as appropriate, inform the requesting country of the conditions of Article 9(1) of the GSP Regulation which are met, if any, and of the outstanding elements to address. Where the requesting country submits a new request within two years from the conclusion of the examination, the Commission may take into account its earlier assessment.

Article 3

Constituted file

1. The Commission shall establish a constituted file. A constituted file shall contain the documents submitted by the requesting country and the relevant information which has been obtained by the Commission.

2. The content of a constituted file shall comply with provisions of confidentiality in accordance with Article 47 of the GSP Regulation.

3. The requesting country has a right of the access to the constituted file. Upon written request, it may inspect all information contained in the constituted file except internal documents prepared by the Union institutions or Member States authorities.

Article 4

Disclosure

1. The Commission shall disclose to the requesting country the details underlying the essential facts and considerations on the basis of which the Commission's decisions are taken.

2. Disclosure shall be given in writing, with due regard to the protection of confidential information in accordance with Article 47 of the GSP Regulation. It shall contain the Commission's findings and shall reflect its provisional intention whether to grant a requesting country the GSP+ arrangement.

3. Disclosure shall be made as soon as possible and, normally, not later than 45 days prior to a definitive decision by the Commission of any proposal for final action. Where the Commission is not in a position to disclose certain facts or considerations at that time, these shall be disclosed as soon as possible thereafter.

4. Disclosure shall not prejudice any subsequent decision. Where a subsequent decision is based on any different facts and considerations, these shall be disclosed as soon as possible.

5. Submissions made after disclosure is given shall be taken into consideration only if received within a period to be set by the Commission in each case, which shall be at least 14 days, due consideration being given to the urgency of the matter.

Article 5

General hearing

1. A requesting country has the right to be heard by the Commission.

2. The requesting country shall submit a written request specifying the reasons for it to be heard orally. Such a request shall be received by the Commission at the latest one month after the date of acknowledgement of receipt of the request.

Article 6

Involvement of the Hearing Officer in Trade Proceedings

1. On procedural grounds, a requesting country may also request the intervention of the Hearing Officer in Trade Proceedings. The Hearing Officer in Trade Proceedings shall review requests for access to the constituted file, disputes on the confidentiality of documents, requests for extension of time limits and requests of a requesting country to be heard.

2. If the requesting country has an oral hearing with the Hearing Officer in Trade Proceedings, the relevant Commission services shall participate in it.

Article 7

This Regulation shall enter into force on the 20th day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 10 September 2026.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

BINDING UNDERTAKING

We, the Government of …, represented by …, in our capacity as …, express our commitment to maintain the ratification of the conventions listed in Annex VI of Regulation (EU) 2026/1395 of the European Parliament and of the Council of 17 June 2026 on applying a generalised scheme of tariff preferences and repealing Regulation (EU) No 978/2012 ([1]) 'the GSP Regulation') and to pursue and ensure effective implementation thereof.

We accept without reservation the reporting requirements imposed by each convention and regular monitoring and review of the implementation record in accordance with the provisions of the conventions listed in Annex VI of the GSP Regulation.

We express our commitment to participate in and cooperate with the monitoring procedure referred to in Article 13 of the GSP Regulation.

We fully accept that withdrawal of any of these binding undertakings may result in removal of the GSP+ arrangement according to Article 10(5) of the GSP Regulation.

Place and date

Signature(s)

([1]) OJ L, 2026/1395, 22.6.2026, ELI: http://data.europa.eu/eli/reg/2026/1395/oj.