



2023/2663

27.11.2023

**REGULATION (EU) 2023/2663 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL**  
**of 22 November 2023**  
**amending Regulation (EU) No 978/2012 applying a scheme of generalised tariff preferences**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

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

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with the ordinary legislative procedure <sup>(1)</sup>,

Whereas:

- (1) Since 1971, the Union has granted trade preferences to developing countries under its scheme of generalised tariff preferences (the 'scheme').
- (2) Regulation (EU) No 978/2012 of the European Parliament and of the Council <sup>(2)</sup> provides for the application of the scheme until 31 December 2023, with the exception of the special arrangement for the least-developed countries, which continues to be applied without any expiry date.
- (3) On 22 September 2021, the Commission submitted a proposal for a regulation of the European Parliament and of the Council on applying a generalised scheme of tariff preferences and repealing Regulation (EU) No 978/2012 of the European Parliament and of the Council <sup>(3)</sup> (the 'proposed successor regulation'). The proposed successor regulation is set to enter into force on 1 January 2024. However, the relevant ordinary legislative procedure is ongoing and there is a risk that it will not be concluded by 31 December 2023. In order to ensure continuity of the application of the scheme, it is necessary to extend the period of application of Regulation (EU) No 978/2012 beyond 31 December 2023 until the moment the proposed successor regulation is adopted and applies.
- (4) The extension of the period of application of Regulation (EU) No 978/2012 should provide the time needed for the completion of the legislative procedure for the adoption of the proposed successor regulation. Accordingly, the period of application of Regulation (EU) No 978/2012 should be extended until 31 December 2027. In the event that the proposed successor regulation enters into force and applies before that date, the extension of the period of application of Regulation (EU) No 978/2012 should be shortened appropriately, while providing for an adequate transition period. For reasons of legal certainty, and in order to ensure the continued application of Regulation (EU) No 978/2012, this Regulation should enter into force on the day of its publication in the *Official Journal of the European Union* and should apply from the day following that of its publication, or, if the publication takes place after 31 December 2023, with retroactive effect from 1 January 2024,

HAVE ADOPTED THIS REGULATION:

*Article 1*

In Article 43(3) of Regulation (EU) No 978/2012, the year '2023' is replaced by the year '2027'.

<sup>(1)</sup> Position of the European Parliament of 5 October 2023 (not yet published in the Official Journal) and decision of the Council of 23 October 2023.

<sup>(2)</sup> Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).

<sup>(3)</sup> COM(2021) 579.

*Article 2*

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

This Regulation shall apply from the day following that of its publication in the *Official Journal of the European Union* or from 1 January 2024, whichever date is earlier.

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

Done at Strasbourg, 22 November 2023.

*For the European Parliament*  
*The President*  
R. METSOLA

*For the Council*  
*The President*  
P. NAVARRO RÍOS