

## **Generalized Preferential System of Customs Union between Belarus, Kazakhstan and Russia**

The Generalized System of Preferences, based on the agreement reached at United Nations Conference on Trade and Development ([UNCTAD](#)), aims at contributing to the economic improvement of developing and least-developed countries<sup>1</sup>. The GSP provides benefits for developing countries by enabling qualified products to enter the markets of developed countries on preferential terms – at reduced or free rates of customs duty.

Russian Generalized System of Preferences in favor of developing and least developed countries was implemented in 1992 as a part of governmental effort to expand import to Russia. The non-reciprocal preferential treatment of Russia granted tariff preferences to some products imported to Russia from 147 countries and territories (beneficiaries).

Since the implementation in 1992, the GSP scheme of Russia has been revised several times. The changes to GSP scheme of Russia cover the list of preferential products, the list of beneficiaries, the Rules of Origin<sup>2</sup> and the rates of preferential customs duties. The GSP of Russia was subsequently renewed and expanded in 2000. The GSP of Russia had been used by the end of 2009.

On 27 November 2009 the Intergovernmental Council EurAsEC and the Customs Union Commission resolved to approve some fundamental documents enabling practical functioning of the Customs Union between Belarus, Kazakhstan and Russia (hereinafter – CU).

One of these approved documents was Protocol on the Common System of Tariff Preferences in the CU of 12 December 2008, which came into force on 1 January 2010.

At present Russia, Belarus and Kazakhstan grant preferential tariff treatment under the GSP scheme to 103 developing countries and 49 least-developed countries. Only beneficiary countries determined as least developed countries (LDCs) in the General Assembly of the United Nations are eligible for duty-free preferential treatment. The List of Beneficiaries of GSP was approved by Decision of CU Commission № 130 of 27 November 2009. ([See List of beneficiaries of GSP](#)).

Russia, Belarus and Kazakhstan give identical preferential tariff regime as to the list of preferential goods of GSP CU. It is unified both for developing and for the least developed beneficiaries. CU approved the list of approximately 2800 goods (10-digit HS Code) originating from developing and LDCs countries in respect of which preferential tariffs shall be granted for their importation into the customs territory of CU. ([See GSP product coverage list](#)).

Tariff reductions on the most favored nation (MFN) rate under the GSP of CU depend on the origin of preferential products. All products covered by the scheme and originated in the least developed countries are granted duty-free access to the united

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<sup>1</sup> *The report on preferential trade treatment of Belarus, Kazakhstan and Russia in favor of developing and least developed countries has been prepared by Vitaly Rybakov, based on the information provided by the Ministry of Economic Development of The Russian Federation in order to give the general explanation of the scheme to officials,*

<sup>2</sup> *Rules of origin (ROO) are employed under preferential as well as non-preferential tariff schemes in order to require a minimum level of local content in products imported from eligible suppliers.*

market of Russia, Belarus and Kazakhstan. Preferential products from developing countries have a 25 % discount on the MFN duty.

In 2009, the average preferential margin given to exporters from the developing countries under the GSP of Russia was 2.6 % of the MFN duty rate. As to the average preferential margin for the LDCs, it was significantly bigger - 9% of the MFN duty rate in 2009.

In order for goods exported from a preference-receiving country to be eligible for the preferential tariff treatment, they must be recognized as originating in that country under the origin criteria of the GSP scheme, and directly transported to Russia, Belarus or Kazakhstan. The GSP scheme of CU requires the Certificate of Origin (combined declaration and certificate) Form A as documentary evidence. The format of Form A has been agreed internationally and foreign exporters can get the Certificates of Origin Form A from the customs authorities or other competent authorities of the preference-receiving country, such as chambers of commerce, which are registered as the issuers by the Russian Federal Customs Service (To get in contact with Federal Customs Service of Russia visit the website: <http://eng.customs.ru/>). For goods to receive preferential tariff treatment under the GSP, a Certificate of Origin Form A must be submitted to the customs authorities upon importation of the goods into CU.

The Generalized Preferential System of CU is simple in use and not as complicated as in other preference-giving countries. In 2010, annual export to Russia from beneficiaries under the GSP was more than 12.5 billion US dollars. The major beneficiaries of Russia under the GSP are Brazil, China, Turkey, Ecuador, Argentina, South Korea, Iran and India.

The preferential trade treatments of CU are to be modernized in the near future and I do hope that this modernization could bring additional export promotion opportunities for overseas traders from preference-receiving countries<sup>3</sup>.

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<sup>3</sup> *The view expressed in this paper is an opinion of Vitaly Rybakov, candidate of Economics, senior academic of Financial University under the Government of the Russian Federation. This report does not necessarily represent the view of Russian Government. Author's E-Mail Address: [Rybakov\\_economy@mail.ru](mailto:Rybakov_economy@mail.ru)*

Approved by  
Decision № 18  
of the Intergovernmental Council EurAsEC  
on 27 November 2009

Approved by  
Decision № 130  
of the Customs Union Commission  
on 27 November 2009

(Came into force on 1 January 2010)

**List of developing countries eligible for GSP of Belarus, Kazakhstan and Russia**

***(Currently in force as of April 2011)***

- |                            |                          |
|----------------------------|--------------------------|
| 1. Albania                 | 42. Honduras             |
| 2. Algeria                 | 43. Hong Kong            |
| 3. Anguilla                | 44. India                |
| 4. Antigua and Barbuda     | 45. Indonesia            |
| 5. Argentina               | 46. Iran                 |
| 6. Aruba                   | 47. Iraq                 |
| 7. Bahama Islands          | 48. Jamaica              |
| 8. Bahrain                 | 49. Jordan               |
| 9. Barbados                | 50. Kenya                |
| 10. Belize                 | 51. Korea                |
| 11. Bermuda Islands        | 52. Kuwait               |
| 12. Bolivia                | 53. Lebanon              |
| 13. Bosnia and Herzegovina | 54. Libya                |
| 14. Botswana               | 55. Macedonia            |
| 15. Brazil                 | 56. Malaysia             |
| 16. British Virgin Islands | 57. Marshall Islands     |
| 17. Brunei                 | 58. Mauritius            |
| 18. Cameroon               | 59. Mexican              |
| 19. Cape Verde             | 60. Micronesia FS        |
| 20. Cayman islands         | 61. Mongolia             |
| 21. Chile                  | 62. Montenegro           |
| 22. China                  | 63. Montserrat           |
| 23. Colombia               | 64. Morocco              |
| 24. Congo                  | 65. Namibia              |
| 25. Cook Island            | 66. Nauru                |
| 26. Costa Rica             | 67. Netherlands Antilles |
| 27. Cote d'Ivoire          | 68. Nicaragua            |
| 28. Croatia                | 69. Nigeria              |
| 29. Cube                   | 70. Niue                 |
| 30. Dominica               | 71. Oman                 |
| 31. Dominican Republic     | 72. Pakistan             |
| 32. Ecuador                | 73. Panama               |
| 33. Egypt                  | 74. Papua New Guinea     |
| 34. El Salvador            | 75. Paraguay             |
| 35. Feather                | 76. Philippines          |
| 36. Fiji                   | 77. Qatar                |
| 37. Gabon                  | 78. Saint Lucia          |
| 38. Ghana                  | 79. Saudi Arabia         |
| 39. Grenada                | 80. Serbia               |
| 40. Guatemala              | 81. Seychelles           |
| 41. Guyana                 | 82. Singapore            |

83. South Africa
84. South Korea
85. Sri Lanka
86. St Helena Island
87. St Kitts and Nevis
88. St Vincent and the  
Grenadines
89. Surinam
90. Swaziland
91. Syria
92. Thailand
93. Tokelau
94. Tonga
95. Trinidad and Tobago
96. Tunisia
97. Turkey
98. Turks and Caicos Islands
99. United Arab Emirates
100. Uruguay
101. Venezuela
102. Vietnam
103. Zimbabwe

**List of least developed countries eligible for GSP of Belarus, Kazakhstan and  
Russia  
(duty-free access)  
(Currently in force as of April 2011)**

1. Afghanistan
2. Angola
3. Bangladesh
4. Bhutan
5. Burkina Faso
6. Burundi
7. Cambodia
8. Central African Republic
9. Chad
10. Democratic Republic of Congo
11. Djibouti
12. Equatorial Guinea
13. Eritrea
14. Ethiopia
15. Gambia
16. Guinea
17. Guinea-Bissau
18. Haiti
19. Kiribati
20. Laos
21. Lesotho
22. Liberia
23. Madagascar
24. Malawi
25. Maldives
26. Mali
27. Mauritania
28. Mozambique
29. Myanmar
30. Nepal
31. Niger
32. Republic of Benin
33. Ruanda
34. Samoa
35. Sao Tome and Principe
36. Senegal
37. Sierra Leone
38. Solomon Islands
39. Somali
40. Sudan
41. Tanzania

**List of preferential goods (product coverage under GSP of CU)**

<b>HS CODE</b>	<b>DESCRIPTION<sup>1</sup></b>
02	MEAT AND EDIBLE MEAT OFFAL
03 (except 0305)	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES (EXCEPT STURGEON AND SALMON AND THE HARD ROES THEREOF)
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
05	PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS
09	COFFEE, TEA, MATÉ AND SPICES
1006	RICE
11	PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER
13	LAC; GUMS; RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED
15 (except 1509, 1517-1522)	ANIMAL OR VEGETABLE FATS AND OILS
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES
1801 00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED
1802 00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE
20 (except 2001 10 000 0, 2009 50, 2009 71, 2009 79)	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS
2103	SAUCES AND PREPARATIONS THEREFOR; MIXED CONDIMENTS AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED MUSTARD
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENIZED COMPOSITE FOOD PREPARATIONS
2401	UNMANUFACTURED TOBACCO (WHETHER OR NOT THRESHED OR SIMILARLY PROCESSED); TOBACCO REFUSE
25 (except 2501 00 91, 2529 21 000 0, 2529 22 000 0)	SALT; SULFUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT
26	ORES, SLAG AND ASH
3003	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE
32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLORING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS
3301,	ESSENTIAL OILS; RESINOIDS; MIXTURES OF ODORIFEROUS SUBSTANCES

3302	
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF HEADING 3401
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP
4403 41 000 0, 4403 49	OTHER WOOD IN THE ROUGH, OF TROPICAL WOOD
4407 21 – 4407 29	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF TROPICAL WOOD
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELRY OR CUTLERY AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING WITHIN CHAPTER 94
4421	OTHER ARTICLES OF WOOD
45	CORK AND ARTICLES OF CORK
46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK
50	SILK
5101	WOOL, NOT CARDED OR COMBED
5201 00	COTTON, NOT CARDED OR COMBED
53	OTHER VEGETABLE TEXTILE FIBERS; PAPER YARN AND WOVEN FABRICS OF PAPER YARN
56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP
5702 10 000 0	"KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HANDWOVEN RUGS
5705 00 100 0	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS OF COIR, WHETHER OR NOT MADE UP, OF WOOL OR FINE ANIMAL HAIR **
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES:
6702 90 000 0	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT OF OTHER MATERIALS (EXCLUDING POLYMER MATERIALS)
68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES
6914	OTHER CERAMIC ARTICLES
7018 10	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMIPRECIOUS STONES AND SIMILAR GLASS SMALLWARES
7117	IMITATION JEWELRY: OF BASE METAL, WHETHER OR NOT PLATED WITH PRECIOUS METAL
9401 51 000 0, 9401 59 000 0	SEATS OF CANE, OSIER, BAMBOO OR SIMILAR MATERIALS
9403 81 000 0, 9403 89 000 0	FURNITURE OF OTHER MATERIALS, INCLUDING CANE, OSIER, BAMBOO OR SIMILAR MATERIALS
9403 90 900 0	PARTS OF FURNITURE

9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOLDING)
9602 00 000 0	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOLDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS, OF MODELING PASTES, AND OTHER MOLDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED, UNHARDENED GELATIN (EXCEPT GELATIN OF HEADING 3503) AND ARTICLES OF UNHARDENED GELATIN
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORIZED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES)
9604 00 000 0	HAND SIEVES AND HAND RIDDLES
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOLDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS
9609	PENCILS (OTHER THAN THOSE PENCILS OF HEADING 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS
9614 00	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS, AND PARTS THEREOF
9615 11 000 0	COMBS, HAIR-SLIDES AND THE LIKE OF HARD RUBBER OR PLASTICS
9617 00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS
97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

<sup>i</sup> In this List the goods shall be determined exclusively by the Harmonized Description and Coding System (HS) based on CU Import Tariff. The description is given here is only for convenience in use.

\*\* The preferential tariff shall be granted only for hand-made carpets.

Source: <http://www.ved.gov.ru/eng/activities/system/>



**AGREEMENT  
ON THE RULES OF DETERMINING THE ORIGIN OF GOODS OF  
DEVELOPING COUNTRIES WHEN GRANTING TARIFF PREFERENCES  
WITHIN THE GENERAL SYSTEM OF PREFERENCES  
(MOSCOW, APRIL 12, 1996)**

*Also see the Decision on the [Rules](#) of Determining the Country of Origin of Goods (Moscow, September 24, 1993)*

*See also [Decision](#) of the Council of the Heads of Governments of the Commonwealth of Independent States of November 30, 2000 on the Rules for Determining the Country of Origin of Goods*

The Governments of the Commonwealth member-states, hereinafter referred to as the Contracting Parties, considering the Foundations of the Customs Legislations of the member-states of the Commonwealth of Independent States of February 10, 1995, proceeding from the Agreement on Cooperation and Mutual Assistance in Customs Matters of April 15, 1994, aiming at the standardization of forms of customs documentation and seeking to simplify customs procedures, have agreed as follows:

**Article 1**

To carry out measures for the creation of a standard regulatory and legal framework for determining the origin of goods of developing countries the Contracting Parties accept the [Rules](#) of Determining the Origin of Goods of Developing Countries When Granting Tariff Preferences Within the General System of Preferences, being an integral part of this Agreement.

**Article 2**

The development and improvement of the standard regulatory and legal framework for determining the origin of goods of developing countries shall be effected by the Contracting Parties on the recommendation of the Council of Heads of Customs Services of the Commonwealth member-states with methods to be provided by the State Customs Committee of the Russian Federation.

**Article 3**

The Contracting Parties shall take measures for the introduction of the required changes and amendments in the national legislation associated with the application of the Rules of Determining the Origin of Goods of Developing Countries When Granting Tariff Preferences Within the General System of Preferences.

**Article 4**

**1.** This Agreement is open for the accession hereto of any member-state of the Commonwealth of Independent States that accepts the provisions of the Agreement applicable at the time of accession and that expresses willingness to comply therewith in the full scope.

**2.** This Agreement may be changed and amended by mutual consent of the Contracting Parties.

**Article 5**

Any Contracting Party shall be free to discontinue its participation in this Agreement by sending to the depositary a notice in writing of its intention to withdraw from the Agreement not

later than 6 months prior to such withdrawal and following the settlement of the obligations undertaken under this Agreement.

## Article 6

1. This Agreement shall be applied temporarily on the date of its signing and shall take effect on the date of handing over for custody to a depositary of a third notice of the completion by the Contracting Parties, signatories hereto, of the interstate procedures required to make it effective.

2. The Executive Secretariat of the Commonwealth of Independent States shall be the depositary of this Agreement.

Executed in the city of Moscow on April 12, 1996 in one authentic copy in the Russian language. The authentic copy shall be kept in custody at the Executive Secretariat of the Commonwealth of Independent States which shall supply each state, that is a signatory to this Agreement, with its certified copy.

For the Government  
of Azerbaijan Republic  
F. Kuliyeu

For the Government  
of the Republic of Armenia

For the Government  
of the Republic of Belarus  
Tadjikistan  
M. Chigir

For the Government  
of Gruzia

For the Government  
of the Republic of Kazakhstan  
Uzbekistan  
A. Kazhegel'din

For the Government  
of Kyrgyz Republic  
A. Jumagulov

For the Government  
of the Republic of Moldova  
A. Sangeli

For the Government  
of the Russian Federation  
V. Chernomyrdin

For the Government  
of the Republic of  
Ya. Azimov

For the Government  
of Turkmenistan

For the Government  
of the Republic of

For the Government  
of Ukraine  
E. Marchuk

### Appendix to the Agreement on the Rules of Determining the Origin of Goods of Developing Countries When Granting Tariff Preferences Within the General System of Preferences of April 12, 1996

#### RULES OF DETERMINING THE ORIGIN OF GOODS OF DEVELOPING COUNTRIES WHEN GRANTING TARIFF PREFERENCES WITHIN THE GENERAL SYSTEM OF PREFERENCES

1. The Origin of Goods of Developing Countries Which Are Subject  
to the Tariff Preferential Treatment

2. The Goods Wholly Produced in a Developing Country Which  
Is Subject to the Tariff Preferential Treatment

3. The Goods Put Through Sufficient Finishing or Processing in  
a Developing Country Which Is Subject to the Tariff  
Preferential Treatment

4. Purchase and Direct Delivery5. Documentary Certificate6. Administrative Cooperation

These Rules shall be applicable to the goods originating from developing countries.

A list of developing countries shall be made up with due regard for the UNO recommendations.

### **1. The Origin of Goods of Developing Countries Which Are Subject to the Tariff Preferential Treatment**

The goods shall be regarded as originating in a developing country which is subject to the tariff preferential treatment in the following cases, viz.:

- a) when it is wholly produced in said country;
- b) when it is produced in said country by using raw materials, semi-finished or finished items originating from another country or the goods of unknown origin, provided such goods have been put in the country through sufficient finishing or processing as stated herein below.

### **2. The Goods Wholly Produced in a Developing Country Which Is Subject to the Tariff Preferential Treatment**

The following goods shall be regarded as wholly produced in a developing country which is subject to the tariff preferential treatment:

- a) mineral resources extracted in the territory of said country or within its territorial waters or in its continental shelf and in the sea depths, provided the country enjoys the exclusive rights to exploit these resources;
- b) the vegetable products grown or collected in the territory of said country;
- c) live animals born and raised in said country;
- d) products obtained from the animals bred in said country;
- e) products of the hunting industry, fishing and sea fishery produced in said country;
- f) products of sea fishery obtained in the World's Oceans by ships of said country as well as by ships rented or chartered by said country;
- g) products produced on board the floating fish-factories of said country as well as on board the floating fish-factories chartered by said country, exclusively out of products mentioned under Subitem (f).
- h) secondary raw materials and wastes resultant from the production and other operations performed in said country;
- i) high tech products obtained in outer space on board spacecraft owned or rented by said country;
- j) goods produced in said country exclusively out of products mentioned under Subitems from (a) through (i) hereof.

### **3. The Goods Put Through Sufficient Finishing or Processing in a Developing Country Which Is Subject to the Tariff Preferential Treatment**

The goods shall be considered as having been put through sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment in the event that:

- a) the goods have undergone sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment and the value of the goods utilized in that process (feedstock, semi-finished and finished goods) originating from other countries which are not subject to the tariff preferential treatment or the goods of unknown origin do not exceed 50% of the value of the goods exported by a developing country which is subject to the tariff preferential treatment;
- b) the goods have undergone finishing or processing in several developing countries which are subject to the tariff preferential treatment and the value of the goods utilized in the process originating from other countries which are not subject to the tariff preferential treatment or the

goods of unknown origin do not exceed 50% of the value of the goods exported by one of the developing countries which is subject to the tariff preferential treatment;

c) the goods have been produced in one of the developing states which are subject to the tariff preferential treatment and have been put through finishing or processing in other, one or several developing countries which are subject to the tariff preferential treatment.

The value of the goods mentioned under Subitems (a) and (b) hereof that originate from the country not subject to the tariff preferential treatment shall be determined on the basis of the customs cost of said goods fixed in the manufacturing country of the exported goods.

The value of the goods of unknown origin mentioned under Subitems (a) and (b) hereof shall be set as equal to the price paid for said goods in the territory of a developing country - a manufacturer of the exported goods.

The goods (raw materials, semi-finished and finished products) taken from one of the countries granting preferences into the country which is subject to the tariff preferential treatment and utilized there for the production of goods to be exported into the same country that grants preferences shall be deemed as the goods that have been produced in said developing country- the exporter.

The value of the goods exported by a developing country shall be determined on the basis of the price free ex manufacturing works.

#### **4. Purchase and Direct Delivery**

The tariff preferences with regard to the goods originating from developing countries which are subject to the tariff preferential treatment shall be granted only under the condition of direct purchase of such goods in those countries and direct delivery thereof to the country granting tariff preferences.

The goods shall be considered as directly purchased if the importer has acquired them from a person registered according to the established procedure as the subject of business activity in a developing country which is subject to the tariff preferential treatment.

The direct delivery shall be the delivery of goods transported from a developing country which is subject to the tariff preferential treatment to the country granting tariff preferences without the transit through the territory of any other state.

The rule of direct delivery shall be met by the goods transported through the territory of one or several countries due to geographic, transport, technical or economic reasons, provided that the goods in the countries of transit, including during their temporary storage in the territory of those countries shall be under customs control.

The rule of direct delivery shall also be observed by the goods purchased by the importer at exhibits or fairs subject to the compliance with the following conditions:

a) the goods have been delivered from the territory of a developing country which is subject to the tariff preferential treatment to the territory of a country of holding an exhibition or fair and have been kept under customs control during the duration of same;

b) the goods have not been used since their despatch to an exhibit or fair for any other purpose, except for the purpose of demonstration;

c) the goods are imported into the country granting tariff preferences in the same condition in which they have been delivered to an exhibit or fair disregarding the change in the goods condition due to the natural wear and tear or a loss under the normal conditions of transportation and storage.

#### **5. Documentary Certificate**

A person moving the goods shall in confirmation of the goods origin in a developing country subject to the tariff preferential treatment present a declaration - a certificate of origin (hereinafter referred to as a certificate) in the format "A" accepted within the General System of Preferences.

The certificate shall be valid for 12 months after the date of issuance thereof.

The certificate shall be submitted to customs authorities in a printed form, free from corrections, in Russian and English.

If necessary, the customs authorities may request the certificate be translated into the national language.

The certificate shall be presented together with a customs declaration and other documents to be produced at the goods customs clearance.

A discrepancy between the quantity of goods actually delivered and that stated in the certificate shall not exceed 5%.

In a case where a certificate is lost, its duplicate (copy) duly certified shall be accepted.

To prove the origin of small consignments of goods (whose customs value does not exceed US\$ 5000) the presentation of the certificate is not required. In that case, the exporter shall have the right to declare the country of origin of goods on an invoice or other shipping documents. In the event there arise any justified doubts as to the accuracy of the declared data on the goods origin, the customs body shall be entitled to require the presentation of a certificate of origin.

*On registration of Form A Declarations, Certificates of Origin, on Goods Originating from the Developing and Least Developed Countries, users of the scheme of preferences of the Russian Federation and presented upon importation to the customs territory of the Russian Federation to obtain the tariff preferences within the framework of the General System of Preferences see [Order](#) of the State Customs Committee of the Russian Federation No. 651-r of June 19, 2001*

## **6. Administrative Cooperation**

The CIS member-states shall receive from developing countries which have been granted tariff preferences the names, addresses, and imprints of seals of competent bodies authorized to certify certificates.

The tariff preferential treatment shall not extend to the goods originating from a developing country which has failed to provide the above information.

In the event there arise any justified doubts as to the faultless character of a certificate or the data contained therein as well as regarding the data on the goods origin, the customs or other competent bodies of the country granting tariff preferences may apply to the competent national bodies of developing countries that have certified a certificate with a motivated request to supply additional or specifying data.

The goods of a developing country shall not be regarded as originating from that country which is subject to the tariff preferential treatment unless there is a presentation of a duly executed certificate of origin or the data requested.

The tariff preferences for such goods shall be granted only after the receipt of a satisfactory response of the competent national bodies of a country which is subject to the tariff preferential treatment.

Enclosure to the Protocol on The Amendments and Addenda to the Rules of determining the origin of goods of Developing Countries when Granting Tariff Preferences within the General System of Preferences provided by Agreement on the Rules of Determining the origin of goods of Developing Countries when granting Tariff Preferences within the General System of Preferences dated 12 April 1996

**THE REQUIREMENTS APPLIED TO THE COMPLETING OF THE CERTIFICATE OF ORIGIN (COMBINED DECLARATION AND CERTIFICATE) FORM "A"**

*General Provisions*

The Certificate of Origin (Combined Declaration and Certificate) form "A" (hereinafter referred to as the Certificate) are to be produced in a printing-house on a guard net paper or on the paper with protective coloured field (samples of the Certificate in English and Russian are enclosed).

Remarks with the requirements applied to the completing of the certificate could be made in printing-house on the backside of the Certificate in any language or could be completely or partly absent.

The Certificate is to be completed with the means of printer or by printing press (besides the separate indications mentioned below).

No erasure or correction is allowed.

In case of corrections they are to be done through crossing of the mistaken data and printing of the correct data. Each such correction is to be certified by relevant authority, authorised to issue the Certificates.

Declaration of the several types of good in one Certificate is allowed.

It is obligatory to mark registration number, as well as it is obligatory to fill the columns 1, 5 (in case of several goods declaration), 7, 8, 9, 11, 12.

Unused space in the columns 5, 6, 7, 8, 9, 10 is to be crossed to avoid any possible corrections or additions.

In the *top right Column* shall be indicated the registration number of the Certificate. The handwriting of the registration number is allowed. Also the name of the country issued the Certificate shall be indicated.

In the *column 1* shall be indicated the exporter's business name and address (or the name and address of the person whom the rights for the goods purchased was transferred)

In the *column 2* shall be indicated the consignee's name and address. In case the recipient of the goods was defined at the moment the Certificate was issued, the phrase "to order" or the name of the importing country – contracting party of the Agreement on the Rules of Determining the

origin of goods of Developing Countries when granting Tariff Preferences within the General System of Preferences dated 12 April 1996 is to be printed in the language the Certificate is completed.

It is allowed that the consignee's name and address will be print in addition after the phrase "to order" or after the name of the importing country – contracting party of the Agreement on the Rules of Determining the origin of goods of Developing Countries when granting Tariff Preferences within the General System of Preferences dated 12 April 1996 is to be printed in the language the Certificate is completed.

In the *column 3* shall be indicated means of transport and route (as far as known).

The *column 4* is used for official use.

In case of issuing the Duplicate Certificate instead of spoilt or lost one, the word "duplicate" is to be printed by the by relevant authority of the country of origin. The period of validity is calculated from the date of issue of the original Certificate.

In case the Certificate was issued after the consignment the phrase "issued retrospectively" is to be marked in column 4.

In case of cancellation of the earlier issued Certificate by relevant authority of the country of origin the column 4 of the newly issued Certificate shall have the wording "issued instead" with indication of the number and dated of issuing of the cancelled Certificate.

The column allowed being thin.

In the *column 5* shall be indicated number of each good in case of several goods certification.

The column allowed being thin.

In the *column 6* shall be indicated marks and number of packages. In case of several goods certification in one certificate the data shall be types without interval or the interval shall be crossed. The wording "no marks" is allowed.

The column allowed being thin.

In the *column 7* shall be indicated the commercial mane of the goods, model, brand, modification, marking of goods, other data enable simple identification of the goods for the purpose of custom's formalities, and also kind and type of package, number of places.

Should the space in the column be not enough for the above, it is allowed to use additional sheets certified by relevant authority issued the Certificate (the stamp print in the column 11 are to be the same with the stamp print in the additional sheet), with indication of the registration number of the Certificate. The completing of the backside of the Certificate is not allowed.

In case of the reference to the Specification to the contract in the column, the copy of it is to be also certified by relevant authority issued the Certificate.

In case of several goods certification in one certificate the data shall be types without interval or the interval shall be crossed.

In the *column 8* shall be indicated the origin criteria:

"P" - when it is wholly produced in said country,

"Y" – the goods is subject of sufficient finishing or processing (with indication of percentage in the exporting goods value of used in the production raw materials, half-finished products and assemblies originated from other country or the goods of unknown origin, on the FOB basis, for example "Y15%").

"Pk" - the goods have undergone sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment under the Rules of Determining the origin of goods of Developing Countries when granting Tariff Preferences within the General System of

Preferences dated 12 April 1996, or the goods have undergone finishing or processing in several such countries.

The origin criteria shall be marked for each type of the goods declared in the column 7.

Should different types of goods be declared, some part of it is classified under the same four-digit code in accordance with International Harmonized System, it is allowed to indicate in column 8 one origin criteria lettering for all goods of the same four-digit code.

In the *column 9* shall be indicated gross weight or other quantity.

In case of several goods declaration the gross weight or other quantity shall be indicated for each of it.

In the *column 10* shall be indicated number and date of invoices. It is allowed to indicate either one general invoice number for all of declared goods or, when required, the list of invoice number for each type of product.

In case the invoice number of certified goods is not known for the recipient of the Certificate indicated in the column 1 on the date of issue, it is allowed that the column 10 stays empty.

In the *column 11* shall be indicated date and place of the certification, name and stamp of the relevant body authorised to issue the Certificates in accordance with national legislature, sign of the official of the body authorised to certify authenticity of the declaration.

The stamp shall have clear printing allowing when required to identify its originality.

The sign is considered as additional information authorised the authenticity of the declaration.

In the top line *column 12* shall be indicated the country of origin.

In the middle line shall be indicated importing country.

In the lower line shall be indicated place and date of the completing of the certificate. Authorised representative of exporter, mentioned in the column 1, shall sign here the completed Certificate.

Presence of the exporter's stamp printing is allowed but considered as not necessary.



## Agreement On Rules Of The Origin Of Goods, Originating From Developing And Least Developed Countries as 12 December 2008

The Government of the Republic of Belarus, the Government of the Republic of Kazakhstan and the Government of the Russian Federation, hereinafter referred to as the Parties,  
In order to implement Article 1 of the Agreement on Uniform Rules of origin of goods from January 25, 2008,  
Desiring to create favorable conditions for trade based on mutual benefit and international law,  
Desiring to strengthen the multilateral trading system.  
agreed on following:

### **Article 1**

On a single customs territory of the States Parties in respect of goods originating from developing and least developed countries, the rules of origin of goods from developing and least developed countries are used, in conformity with annex which is an integral part of this Agreement.

### **Article 2**

Disputes concerning the application or interpretation of the provisions of this Agreement shall be settled through consultations and negotiations between the parties and, if there is no agreement, such disputes are transmitted by any interested party to the Court of the Eurasian Economic Community.

### **Article 3**

By agreement of the Parties this Agreement may be amended, and the amendments are drawn as the separate protocols.

### **Article 4**

The order of entry into force of this Agreement, joining it and withdrawal from it is defined by the protocol on the order of entry into force of international agreements aimed at forming the legal basis of the customs union, withdrawal from them and joining them on 6 October 2007.

Done in Moscow on 12 December 2008 in one original copy in Russian.

The original copy of this Agreement shall be kept in the Integration Committee of Eurasian Economic Community, which, as the depositary of this Agreement will send a certified copy to each Party.

For the Government of the Republic of Belarus  
For the Government of the Republic of Kazakhstan  
For the Government of the Russian Federation

Annex to the Agreement on Rules of Origin of  
goods from developing and least developed  
countries

## **Rules Determining The Origin Of Goods From The Developing And Least Developed Countries**

These Regulations apply to goods originating from developing and least developed countries. Lists of developing and least developed countries are established by a separate agreement between the Parties.

### **I. The origin of goods from developing and least developed countries, which are subject to tariff preferential treatment**

Goods are considered as originating from a developing or least developed countries covered by the tariff preferential treatment in the following cases:

- 1) when it is fully produced in this country;
- 2) when it is produced in this country using raw materials, semi-finished or finished products originating from another country, or goods of unknown origin, provided that such goods have been in this country sufficiently processed in this country.

### **II. Goods entirely produced in developing or least developed country which is under the tariff preferential treatment**

Completely produced in a developing or least developed country, which are subject to tariff preferential treatment, are the following products:

- 1) minerals produced from the depths of the country in its territorial sea (water) or from the bottom of the sea;
- 2) products of vegetable origin, grown or assembled in this country;
- 3) alive animals born and reared in this country;
- 4) products obtained from the grown in this country animals;
- 5) products obtained from hunting and fishing in this country;
- 6) products of sea fishing and other products of sea fishing obtained by the ship of the country;
- 7) Products obtained aboard by a processing vessel of that country solely from products referred to in paragraph 6 of this paragraph;
- 8) products derived from the seabed or marine subsoil beyond the territorial sea (water) of the country, provided that the country has exclusive rights to develop the resources of the seabed or the subsoil of the sea;
- 9) waste and scrap (secondary raw materials) derived from the production or processing operations in the country, as well as second hand goods collected in that country and fit only for the processing of raw materials;
- 10) products of high technologies obtained in the open space on the space objects, if that country

is a State of registration of the space object;

11) goods produced in this country solely from products under subparagraphs 1) - 10) of this paragraph.

### **III. Goods subjected to sufficient working or processing in a developing or least developed country covered by the tariff preferential treatment**

I. This product is subjected to sufficient processing or processing in a developing or least developed country, which fall under preferential tariff treatment if:

1) product has undergone working or processing in a developing or least developed countries covered by the tariff preferential treatment, and the value used in the process of goods (raw materials, intermediate products and finished goods), originating from other countries that are not covered by a tariff preferential treatment or cost of goods of unknown origin does not exceed 50% of exports from developing or least developed country, covered by a tariff preferential treatment;

2) The product has undergone working or processing in several developing and least developed countries, which are subject to tariff preferential treatment and the value of the used goods originating from other countries not covered by the tariff preferential treatment, or goods of unknown origin does not exceed 50% product exported from a developing or least developed countries covered by the tariff preferential treatment;

3) goods are manufactured in a developing or least developed countries, which are subject to tariff preferential treatment, and subjected to treatment or processing in another, one or more of the developing or least developed countries, which are subject to tariff preferential treatment.

2. Cost of goods originating from countries which are not covered by tariff preferential treatment contemplated in subparagraph 1 and 2 of paragraph 1 of this section is determined on the basis of customs value of the goods as set out in the country of production of the exported goods. The cost of the goods of unknown origin, as provided in subparagraphs 1 and 2 of paragraph I of this section is taken in the amount of the price paid for the goods in the developing or least developed country of manufacture of the exported goods.

Products (raw materials, semi finished and finished products), removed with a single customs territory of the States Parties to the country under the tariff preferential treatment, and used to produce goods to be exported to a single customs territory of the States Parties shall be treated as goods produced in mentioned developing or least developed country of export. The cost of exports from developing or least developed countries covered by the tariff preferential treatment is determined on the basis of ex-factory price of the manufacturer in accordance with international rules of interpretation of trade terms Incoterms. used for customs purposes by States Parties.

### **IV. Operations that do not affect or influence to a small extent on the basic characteristics or properties of goods**

Do not meet the criteria of sufficient processing:

- 1) operations that ensure safety of goods during its storage or transportation;
- 2) operation that prepare the goods for sale and transportation (dividing the party, forming up, sorting, repacking), as well as for disassembly and assembly of packages;

- 3) simple assembly operations and demolition of the goods, as well as other operations, whose implementation does not significantly alter the state of the goods on the list, as determined by the Commission of the customs union established in accordance with the Treaty on the Customs Union Commission on October 6, 2007;
- 4) mixing of goods (components), which does not lead to a significant difference between the resulting product from the original components;
- 5) the slaughter of animals and cutting (sorting) of meat;
- 6) washing, cleaning, removal of dust, oxide coating, oil or other substances;
- 7) ironing or pressing of textiles (all types of fibers and yarns, woven materials of all types of fibers and yarns and products from them);
- 8) Operation painting or polishing;
- 9) scaling, partial or total bleaching, polishing and grinding cereals and rice;
- 10) the operation of painting sugar or the formation of lump sugar;
- 11) Remove the skin, extracting the seeds and cut fruit, vegetables and nuts;
- 12) sharpening, simple grinding or simple cutting;
- 13) sifting through a sieve or a sieve, sorting, classification, screening and selection (including the preparation of sets of products);
- 14) bottling, packing in cans, bottles, bags, boxes and other simple packaging operations;
- 15) the division of goods into components, which does not lead to a significant difference between the obtained components of the original product;
- 16) a combination of two or more of these operations.

#### **V. Special cases of Origin of goods**

Accessories, accessories, spare parts and tools for use with machines, equipment, apparatus or vehicle, are considered as originating from the same developing or least developed countries, which are under tariff preferential treatment as the machines, equipment, vehicles or vehicles means, if such items, accessories, spare parts and tools are imported and used in conjunction with these machines, equipment, apparatus or vehicle in the set and in numbers which are usually supplied with these devices in accordance with the technical documents.

The packing of the imported goods shall be considered originating from the same developing or least developed countries covered by the tariff preferential treatment as the product itself, except when the package with the inclusion of a single commodity nomenclature of foreign economic activity declared separately from the goods. In this case, the country of origin of packaging is determined separately from the country of origin.

If a package in which imported goods originate from the same developing or least developed countries covered by the tariff preferential treatment as the product itself, so that to determine the country of origin is taken into account only the packaging in which goods sold at retail.

In determining the country of origin of assembled or unassembled goods, delivered in several batches because of the impossibility of their shipment by one party in power production or transport conditions, as well as goods, the party is divided into several lots by mistake, are treated as a single whole image.

This rule applies if the following conditions:

prior notification of the customs authority in the country of import of goods in unassembled or disassembled, delivered in several batches, or the division of goods into several parties, indicating the reasons for this division, the application specification of each party with an indication of the goods under the Uniform Code of commodity nomenclature of foreign economic activity, price and country of origin included in each batch, or documented the fallacy of separation products in several batches;

delivery of all shipments from one supplier developing or least developed countries covered by the tariff preferential treatment;

declaration of all consignments of a customs authority;

delivery of all shipments under one contract;

delivery of all shipments in a period not exceeding one year from the date of the customs declaration or until the expiration of its filing for the first lot of goods. By a reasoned statement of the declarant, in case of failure of delivery of all consignments for reasons beyond the recipient of the goods, the deadline may be extended by customs authorities at the time required for delivery of all shipments, but not more than one year.

In determining the country of origin of goods, origin of manufacture or processing of thermal and electrical energy, machinery, equipment and tools are not counted.

#### **VI. Terms of direct shipment and direct purchase**

Tariff preferences for products originating from developing or least developed countries, which are subject to tariff preferential treatment granted only if the direct purchase of such goods in those countries and direct delivery of a single customs territory of States Parties. This product is considered as directly purchased, if the importer acquired it from a person duly registered as a business entity in a developing or least developed country, from which originates such a product and which is covered by a tariff preferential treatment.

Direct delivery is the delivery of goods transported from a developing or least developed countries covered by the tariff preferential treatment to a single customs territory of the States Parties without trafficking through the territory of another state. Regulation of direct delivery also includes goods being transported through the territory of one or more countries due to geographical, transport, technical or economic reasons, provided that the goods in transit, including in their temporary warehousing in those countries are under customs supervision.

Regulation of direct delivery are also responsible goods purchased by the importer at the exhibitions or fairs, under the following conditions:

1) the goods were shipped from the developing or least developed countries covered by the tariff preferential treatment to the territory of the exhibition or fair, and remained under customs control during the operations;

2) goods from the moment they are sent to the exhibition or fair is not used for any purpose other than demonstration;

3) goods imported into a single customs territory of States Parties, under the same condition in which they were sent to the exhibition or fair, without considering changes in the state of commodities due to natural deterioration or decrease under normal conditions of transport and storage.

#### **VII. Documentary witness**

In the certificate of origin from a developing or least developed countries covered by the tariff preferential treatment, the person moving the goods, is a declaration Certificate of Origin (hereinafter - certificate) in the form "A" (Annex 1) adopted the Generalized System preferences, which is filled in accordance with the requirements for registration of declarations, certificates of origin on the form "A" (Annex 2).

The term of the certificate in order to provide tariff preferences is limited to 12 months from the date of its issuance.

Certificate is given to the customs authorities printed in Russian or English. If necessary, the customs authorities may require the translation of the certificate in the state language.

The actual number of delivered goods must not exceed the quantity specified in the certificate, more than 5 percent.

In case of loss of certificate its officially certified copy (copy) is accepted. In confirmation of the origin of small quantities of goods (customs value, equivalent to not more than \$ 5000) presentation of a certificate is not required. In this case, the exporter can declare the country of origin of goods for commercial or other shipping documents. In case of reasonable doubt about the authenticity of the alleged information about the origin of the goods the customs authority may require the provision of the certificate of origin.

### **VIII. Administrative cooperation**

Commission of the customs union receives from developing or least developed countries in respect of which tariff preferences granted, the names, addresses, stamps competent authorities to certify. Tariff preferential treatment does not apply to goods originating from a developing or least developed country, which did not provide such information.

In case of reasonable doubt about the authenticity of the certificate or the information contained herein, as well as on the details of origin, customs or other competent authorities of the Parties may apply to the competent national authorities of a developing or least developed country, assuring the certificate, with a motivated request to provide additional or clarifying information.

The certificate can be invalidated in the following cases:

not received a response within 6 months on the requested certificate from the competent authorities of the exporting country or country of origin;

have confirmed information from the competent authorities of the exporting country that the certificate had been issued (spoofed) or issued on the basis of invalid documents and (or) false information;

the results of research carried out by customs authorities of the country of importation and (or) on the basis of information obtained upon request directed to the competent authorities of the exporting country or country of origin, revealed that the certificate has been issued in violation of the requirements established by these Rules.

Goods from a developing or least developed countries are not considered to be originating from that country to which the tariff preferential treatment, as long as there is no submitted duly prepared a certificate of origin or the information requested. Tariff preferences for such goods are provided only after receiving a satisfactory response of the competent national authorities of the country covered by the tariff preferential treatment.

## **Annex 2 to the Rules of Origin, from developing and least developed countries**

### **Requirements for Declarations, Certificates of Origin on the Form "A"**

#### **General terms**

Declaration form, certificate of origin on the form "A" (hereinafter - certificate) is produced in hard copy on paper with a protective mesh or a protective color box (sample certificate in English and Russian languages included).

Notes to the requirements for completing the certificate can be printed on the reverse side of the form as a language, which is filled with a certificate and any other language, or may be completely or partially absent.

The certificate must be filled with hard copy (except for certain signs indicated below).

The certificate is not permitted to use facsimile signatures of individuals, erasures and blots. Insertion in a certificate of corrections can be made by crossing out erroneous data and typed the necessary information. Each such correction must be stamped by the competent authority empowered to issue certificates.

One certificate may contain information about several products.

The certificate must necessarily be completed by the reference (registration) number, and filled columns 1, 5 (in the case of indications of several products in the certificate), 7-9, 11 and 12.

The unused space in the columns 5-10 must be crossed to prevent the introduction into them any additional information.

Box located in the upper right corner of the certificate Specify reference (registration) certificate number. Allowed to write by hand a reference (registration) certificate number. Specify the name of the country in which the certificate is issued.

#### **Box 1**

Name and address of the person who is the exporter (supplier) product (the seller of goods under the contract or any other person, if he transferred the right to delivery of goods, including the manufacturer of the goods).

#### **Box 2**

Name and address of the person who receives the goods. If a particular recipient of goods at the time of issuance of the certificate is not defined in the graph indicates «to order» («under the order") or name of a Party of import of goods, pa language which is filled with a certificate. It is also possible that the name and address of the recipient of the goods will be dopechatany later after recording «to order» («under the order") or the name of the state by a Party of import of goods, in the language, which is filled with a certificate.

#### **Box 3**

Contain the information about the route to transport goods and vehicles (as far as known).

#### **Box 4**

Used for special markings.

In the case of the issuance of a duplicate certificate to replace the damaged or lost, in column 4 by an authorized body in the country of origin is marked «duplicate» («duplicate»). At the same time a duplicate of the certificate is calculated from the date of issuance of the original certificate.

If the certificate is issued after dispatch of the goods, in the graph is marked «issued retrospectively») (« issued later).

In case of cancellation for any reason the authorized body in the country of origin previously issued certificate in the box 4 re-issued certificate be entered «issued instcad» («issued in substitution) with the number and date of issuance of the revoked certificate.

It is assumed that the graph can be blank.

### **Box 5**

In the case of an application in one certificate information on several products in front of each product is indicated by its serial number in the certificate. It is assumed that the graph can be blank.

### **Box 6**

Specified data on the number of packages and labels. If the certificate contain the information on a few products, data are presented without spaces between them and these intervals are crossed out. Non-record "for marks» («n / m").

It is assumed that the box can be blank.

### **Box 7**

The commercial name of the product, its model, mark, modification, model, other data, allowing for the unambiguous identification of the goods with declared for customs purposes, as well as packaging, packing type and quantity of the goods.

If the description of goods in the box columns do not have enough space, use additional sheets to be made on the same letterhead as the main page of the certificate, which must be certified by signature and stamp of authority issuing certificate and have the same registration number as the main page of the certificate.

If there is in this column a reference to the specification of the contract a copy of the latter must also be certified by the seal of the national authority issuing the certificate.

If the certificate contain the information on multiple products, product descriptions are given without spaces between them and these intervals are crossed out.

### **Box 8**

A criterion of origin:

"P" - goods produced entirely in the country of export;

«Y» (showing the percentage of the cost of raw materials, semi-finished or finished products from other countries or of unknown origin, used in the manufacture of goods in the value of exported goods is determined on the basis of the ex-works price of the manufacturer, for example, «Y15%» ) - the goods subject to processing or refining;

«Pk» - goods produced in one of the countries covered by the tariff preferential treatment of State Parties, and was subjected to treatment or processing in the other one (or several) of these countries.



The criterion of origin must be indicated for each product claimed in item 7 of the certificate. If the certificate filed for various products, some of which are classified in the same four-digit heading of the Harmonized System Commodity Description and Coding, in section 8 acceptable indication of a distinguishing mark of origin to all products of this four-heading.

**Box 9**

Specifies the weight of goods (gross) or other data on the number of goods. If the certificate states a few commodities, data on the weight (gross) or other data on the number of goods listed for each separately named product.

**Box 10**

The numbers in the date of the invoice (invoice), or pro forma invoice. The column can be specified as one general invoice (invoice) or invoice for all items stated in the certificate, and if necessary several invoices (invoices), or invoice for a certain individual named products. If at the time of issuance of the certificate data on the invoice (the invoice), or pro forma invoice recipient of the certificate specified in column 1 of the certificate, unknown, assumed that the box 10 may be blank.

**Box 11**

The column contains the date and place identity certificate, the name and seal of the authority authorized under the law to certify the origin of the goods, as well as the signature of the authority authorized to validate a certificate.

The press must have a clear impression, allowing for the need to implement the identification to verify their authenticity.

**Box 12**

The top line indicates the name of the country of origin.

The middle row displays the name of the country of destination.

The bottom line indicates the place and date of completion certificate. The information contained in the certificate, signed in this column by an authorized person of the exporter (supplier) specified in column 1. The presence of the press exporter (supplier) in the graph is not a requirement.