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## 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 instead» («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.