

**Agreement on rules of origin for developing and least developed countries**

December 12, 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, for the implementation of Article 1 of the Agreement on common rules for determining the country of origin of goods of January 25, 2008,

desiring to create favorable conditions for developing trade on the basis of mutual advantage and international law,

endeavoring to reinforce the multilateral trade system,

have agreed as follows:

**Article 1**

On the common customs territory of the Parties in respect of goods originating from developing and least developed countries, the rules of origin for developing and least developed countries shall apply in accordance with annex forming an integral part of this Agreement.

**Article 2**

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

**Article 3**

By agreement of the Parties, this Protocol may be amended in the form of 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 of October 6, 2007.

Done at 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 of this Agreement 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 for developing and  
least developed countries**

**Rules of Origin for developing and least developed countries**

These Rules shall apply to goods originating from developing and least developed countries.

Lists of developing and least developed countries adopted by separate agreement between the Parties.

**I. Origin criteria**

Goods shall be considered as originating from developing or least developed country that benefits from preferential tariff treatment, hereinafter referred to as a beneficiary country, if they are:

- 1) wholly obtained or produced in such country;
- 2) produced in such country using raw materials, semi-finished or finished products originating from other country or goods of unknown origin, provided that such goods have been sufficiently processed in this country.

**II. Wholly obtained or produced goods**

The following goods shall be considered as wholly obtained or produced in a beneficiary country:

- 1) mineral products extracted from soil, territorial waters or seabed of this country;
- 2) vegetable products grown or harvested in this country;
- 3) live animals born and raised in this country;
- 4) products obtained from live animals raised in this country;
- 5) products obtained from hunting and fishing in this country;
- 6) goods of sea fishing and other marine goods taken from the sea by a vessel of this country;
- 7) goods manufactured on board a factory ship of this country, exclusively from goods referred to in subparagraph 6) of this paragraph;
- 8) products taken from the seabed or beneath the seabed outside the territorial waters of the country, provided that this country has exclusive rights to exploit the resources of the seabed or the subsoil of the sea;
- 9) waste and scrap (secondary raw materials) resulting from production and consumption conducted in the country and used goods collected in the country provided that such goods are fit only for the recovery of raw materials;
- 10) high technology goods produced in outer space on board a spacecraft that registered in the country;
- 11) goods produced in this country solely from goods referred to in subparagraphs 1) through 10) of this paragraph.

### **III. Sufficiently worked or processed goods**

1. Goods are considered to be sufficiently worked or produced in a beneficiary country if:

1) goods have undergone working or processing in a beneficiary country and the value of materials (raw materials, semi-finished or finished products) originating from other countries, that do not benefit from preferential tariff treatment, or goods of unknown origin used in the production does not exceed 50% of the value of goods exporting from such beneficiary country;

2) goods have undergone working or processing in several beneficiary countries and the value of materials originating from other countries, that do not benefit from preferential tariff treatment, or goods of unknown origin used in the production does not exceed 50% of the value of goods exporting from such beneficiary countries;

3) goods have been produced in a beneficiary country and have undergone working or processing in one (or several) of the beneficiary countries.

2. The value of goods originating from other countries, which are not eligible for preferential tariff treatment, as referred to in subparagraphs «1» and «2» of paragraph 1 of this section, shall be determined on the basis of the customs value of those goods in the country producing the exported goods.

The value of goods of unknown origin, as referred to in subparagraphs «1» and «2» of paragraph 1 of this section, shall be taken to equal the earliest ascertained price paid for those goods in the territory of beneficiary country producing the exported goods.

Goods (raw materials, semi- finished and finished products) exported from the common customs territory of the Parties to the beneficiary country and used there for production of goods exporting to the common customs territory of the Parties shall be regarded as goods produced in above-mentioned beneficiary country.

The value of goods exported from beneficiary country shall be determined on the basis of the ex-works price of manufacturer in accordance with international rules of interpretation of trade terms «Incoterms» adopted for customs purposes by the Parties.

### **IV. Insufficient working or processing operations**

The following operations do not meet the sufficient processing criteria:

1) preserving operations to ensure that goods retain its condition during transportation and storage;

2) operations to prepare goods for sale and transportation (breaking-up, forming, sorting, repacking of the consignment), disassembly and assembly of packages;

3) simple assembly, disassembly and other operations that do not substantially alter the condition of the goods, according to the list determined by the Customs Union Commission, established pursuant to the Agreement on the Customs Union Commission of October 6, 2007;

4) mixing of goods (components) which does not lead to sufficient difference of product from the original components;

5) slaughter of animals, cutting (sorting) of meat;

6) washing, cleaning, removing dust, coating with oxides, oil or other substances;

7) ironing or pressing of textiles (all types of fibers and yarns, wovens from fibers, yarns and their products);

8) painting or polishing;

9) husking, partial or total bleaching, polishing and glazing of cereals and rice;

10) operations to colour sugar or form sugar lumps;

11) peeling and removal of stones, cutting of fruits, nuts and vegetables;

12) sharpening, simple grinding or simple cutting;

13) sifting, sorting, classifying, grading and matching (including the making-up of sets of articles)

14) placing in bottles, cans, flasks, bags, cases, boxes and other simple packaging operations;

- 15) disassembly of goods into components which does not lead to sufficient difference of product from the original components;
- 16) any combination of two or more of these operations.

## **V. Special cases**

Accessories, spare parts and tools intended for use with equipment, machine, apparatus or vehicles, shall be considered as originating from the same beneficiary country as these equipment, machine, apparatus or vehicles, if such accessories, spare parts and tools imported and used in configuration and quantities which are usually supplied with such equipment according to the technical documents.

The packaging in which goods are imported shall be considered as originating in the same beneficiary country as the goods themselves, except in cases where the packaging is subject to separate declaration according to the Single Commodity Nomenclature for Foreign Economic Activities. In that case, the country of origin of the packaging shall be determined separately from the country of origin of the goods.

If the packaging in which the goods are imported is regarded as originating in the same beneficiary country as the goods themselves, only the retail packaging shall be taken into account in order to determine the country of origin.

For the purposes of determining the country of origin, unassembled or disassembled goods delivered in several consignments due to production or transport conditions and goods divided into several consignments by mistake shall be considered at the request of the declarant as a single product.

This rule shall be applicable if the following conditions are fulfilled:

- 1) prior notification of the customs authority of the importing country about unassembled or disassembled goods delivered in several consignments or goods divided into several consignments, stating the reasons for such disassembly, including specification of each consignment with indication of tariff classification codes according to the Single Commodity Nomenclature for Foreign Economic Activities, the value and the country of origin of goods included in each of the consignments, or a written confirmation of the erroneous division of goods into several consignments;

- 2) delivery of all consignments by one supplier from one beneficiary country;

- 3) declaring of all consignments to one customs authority;

- 4) delivery of all consignments within the framework of one contract;

- 5) delivery of all consignments within a period not exceeding one year from the day of acceptance of the customs declaration or before the end of the period prescribed for its lodging in respect to the first consignment. At the reasonable request of the applicant, in the case of impossibility to deliver the consignments for reasons beyond the consignee's control, such period may be extended by the customs authority for the time necessary for the delivery of all the consignments but not more than one year.

In order to determine the origin of goods, the origin of heating energy and electricity, machines, equipment and tools used in their manufacture or processing shall not be taken into account.

## **VI. Direct consignment and direct purchase**

Preferential tariff treatment shall be granted for goods originating from the beneficiary countries provided that such goods are purchased directly in such countries and transported directly to the common customs territory of the Parties.

Originating goods shall be considered as purchased directly if the importer has acquired them from a person duly registered as a business entity in a beneficiary country.

Direct consignment means the transportation of goods from beneficiary country to the common customs territory of the Parties without passing through the territory of any other country.

Direct consignment shall apply to goods, which are transported through the territories of other countries due to geographic, transport-related, technical or economic reasons, provided that such goods remain under customs control, including during their temporary storage in the territories of transit countries.

Direct consignment shall apply to goods purchased by the importer at exhibitions or fairs, provided that:

(a) goods are transported from beneficiary country to the country where the exhibition or fair is being held and remained under customs control during the event;

(b) goods is not used from the moment of their transportation to the exhibition or fair for any purpose other than demonstration;

(c) goods are imported to the common customs territory of the Parties in the same condition as they were sent to the exhibition or fair, disregarding changes due to natural wear or deterioration under normal transport and storage conditions.

## **VII. Documentary proof of origin**

In order to confirm the origin of goods from beneficiary countries, the carrier shall submit a combined declaration and certificate of origin (Form «A»), hereinafter referred to as the certificate (Annex 1), adopted under the Generalized System of Preferences. This shall be duly completed in accordance with the requirements set out in Annex 2.

The certificate shall be valid for the granting of tariff preferences for 12 months from its date of issuance.

The certificate shall be submitted to the customs authorities in a hard copy in Russian or English languages.

If necessary, the customs authorities may require translation of the certificate into their state language.

The actual quantity of delivered goods shall not exceed the quantity stated in the certificate by more than 5 percent.

In case of loss of the certificate, an officially certified duplicate shall be issued.

The certificate is not required in order to confirm the origin of small consignments where the customs value does not exceed the amount of 5000 US dollars or the equivalent amount. In this case, the exporter can declare the country of origin in commercial or other shipping documents.

In case of reasonable doubt about the authenticity of declared information the customs authority may require to provide the certificate of origin.

## **VIII. Administrative cooperation**

The Customs Union Commission shall receive from beneficiary countries the names, addresses and specimen impressions of stamps of each authorised body designated to issue certificates. Preferential tariff treatment shall not be applied to goods originating from beneficiary country that has not provided such information.

Where the customs authorities or other authorised bodies of the Parties have a reasonable doubt about the authenticity of a certificate and information contained herein or the compliance of the goods, covered by the certificate, with the origin criteria, they may send a verification request for additional or more detailed information to the authorized bodies of beneficiary country.

A certificate may be regarded as invalid if:

(a) the customs authority receives no reply within a maximum of six months after the date of a verification request from the authorized bodies of the exporting country or the country of origin;

(b) the authorized body of the exporting country has confirmed that the certificate had not been issued (i.e. forged) or had been issued on the basis of invalid documents and/or false information;

(c) according to the research by customs authorities of the importing country and (or) on the basis of information received by the requests made to the authorized bodies of the exporting country or country of origin, revealed that the certificate has been issued with violations of the requirements of these Rules.

Goods shall not be considered as originating in the beneficiary countries until duly completed certificate and other requested information are submitted.

Tariff preferences for such goods are provided only after receiving a satisfactory response of the authorized bodies of such beneficiary countries.

**Annex 1 to the Rules of Origin from  
developing and least developed countries**

1. Goods consigned from (Exporter's business name, address, country)			Reference №		
2. Goods consigned to (Consignee's name, address, country)			<p align="center"><b>GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate)</b></p> <p align="center"><b>FORM A</b></p> <p>Issued in..... (country)</p> <p align="right">See notes overleaf</p>		
3. Means of transport and route (as far as known)					
4. For official use					
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
<p><b>11. Certification</b> It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.</p> <p>..... Place and date, signature and stamp of certifying authority</p>			<p><b>12. Declaration by the exporter</b> The undersigned hereby declares that the above details and statements are correct; that all the goods were</p> <p>produced in ..... (country)</p> <p>and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to</p> <p>..... (importing country)</p> <p>..... Place and date, signature of authorised signatory</p>		

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

### **Instructions for Completing Certificate of Origin (Form "A")**

#### General provisions

The Certificate of Origin (Form "A") is produced in hard copy on paper with a security thread or security color fields (specimen of certificate in English and Russian languages included).

Notes with instructions for completing the certificate can be printed in hard copy on the reverse side of the form in language in which the certificate is filled or any other language, or may be completely or partially absent.

The certificate must be completed by printing (except for certain signs indicated below).

It is not permitted to use the facsimile signatures of persons in the certificate, erasures and corrections. Any alteration shall be made by striking out the erroneous data and printing any additional information required. Such alteration shall be certified by an official stamp of the appropriate authorized body.

One certificate may include information about several products.

Certificate shall bear a unique reference number and contain the minimum data required in boxes 1, 5 (in the case of indications of several products in the same certificate), 7-9, 11 and 12.

Unused spaces in boxes 5-10 shall be crossed out to prevent any subsequent addition.

Box located in the upper right corner of the certificate

Enter the unique reference (registration) number and issuing country. It is allowed to write by hand a reference (registration) certificate number.

#### **Box 1**

Enter the business name and address of the exporter (supplier) of goods (seller of goods under the contract or any other person, including goods manufacturer, who obtained the right to supply of goods).

#### **Box 2**

Enter the business name and address of the importer (consignee). If a particular consignee is not defined at the time of issuance of the certificate in the box indicates «to order» or name of importing Party in language in which the certificate is filled.

It is allowed that the name and address of the consignee of the goods may be printed later after the words «to order» or the name of importing Party in language in which the certificate is filled.

#### **Box 3**

Enter details of transportation and means of transport (as far as known).

#### **Box 4**

Enter the special marks.

In the case of the issuance of a certified duplicate to replace the destructed or lost certificate, authorised body of the country of origin shall enter the word «duplicate». The validity



period of the certified duplicate shall be counted from the date of issuance of the original certificate.

If the certificate has not been issued prior to or at the time of exportation, the box shall contain the words «issued retroactively».

In case of cancellation of the original certificate, the box of certificate issued in substitution for this certificate shall bear the words “issued instead”, the number and date of issuance of the cancelled certificate.

This box may be left blank.

#### **Box 5**

If the certificate contains information about several products, item number should be indicated in front of each product.

This box may be left blank.

#### **Box 6**

Enter the marks and numbers of packages. If the certificate contains information about several products, data are provided without spaces between them and these spaces are crossed out.

It is allowed to enter the words «no marks».

This box may be left blank.

#### **Box 7**

Enter the commercial name of the product, its model, brand name, modification, other data in such a way as to enable them to be identified for customs purposes, as well as packaging, packing type and quantity of the goods.

If the space provided in box is not sufficient, additional sheet(s) of certificate can be used. In such case, they must be approved by signature and stamp of the appropriate authorized body and bear the same reference (registration) number as the certificate.

If the box contains references to the specification of the contract, in that case a copy of such specification shall be also certified by an official stamp of the appropriate authorized body.

If the certificate contains information about several products, descriptions of such products are provided without spaces between them and these spaces are crossed out.

#### **Box 8**

Enter the origin criteria:

«P» – goods wholly obtained or produced in the exporting country;

«Y» (indicating the percentage of the value 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 that determined on the basis of the ex-works price of manufacturer, for example, «Y15%» ) - goods sufficiently worked or processed;

«Pk» - goods have been produced in one of the beneficiary country and have undergone working or processing in one (or several) of these countries.

The criterion of origin must be indicated for each product claimed in box 7 of the certificate.

If the certificate includes information about several products, one part of which is classified in the same heading of the Harmonized Commodity Description and Coding System, box 8 may contain a common distinguishing mark of origin criteria to all products of this heading.

**Box 9**

Enter the quantity of goods: gross weight or other measurement.

If the certificate contains information about several products, gross weight or other measurement should be indicated for each separately product.

**Box 10**

Enter the numbers and the date of the invoice or proforma invoice. It is allowed to enter details about one common invoice or proforma invoice for all items covered by the certificate or if necessary invoices or proforma invoices for certain products.

If at the time of issuance of the certificate the data on the invoice or proforma invoice are not available for the exporter indicated in the box 1, the box 10 may be blank.

**Box 11**

Enter the place and date of issuance of the certificate, name and impression of stamp of authorized body, as well as the signature of the person authorized to sign the certificate.

The stamp must have a clear impression, allowing to implement the verification of their authenticity.

**Box 12**

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

The middle line indicates the name of the country of destination.

The bottom line indicates the place and date of declaration, signature of the authorized person of the exporter (supplier) indicated in the box 1. Impression of stamp of exporter (supplier) in the box is not obligatory.