

APPROVED
by the Decision No. 60 of the Council
of the Eurasian Economic Commission
dated June 14, 2018

RULES OF ORIGIN
for developing and least developed countries

I. General provisions

1. These Rules of origin shall be applied for the purposes stipulated in paragraph 3 of Article 37 of the Treaty on the Eurasian Economic Union dated May 29, 2014, when importing goods included in the list of goods originating in developing countries or least developed countries eligible for tariff preferences during their importation into the customs territory of the Eurasian Economic Union, approved by the Decision No. 8 of the Council of the Eurasian Economic Commission dated January 13, 2017.

2. For the purposes of these Rules of origin, the definitions below have the following meanings:

"verification" – verification of the authenticity of certificate of origin and (or) reliability of the information contained in documentary proof of origin and (or) provision of additional or clarifying information (including those on the compliance of goods with the origin criteria) and (or) copies of documents based on which such documentary proof of origin has been issued, to the customs authority of the Member State of the Eurasian Economic Union on the basis of request of such customs authority;

"verification authority" – the authority designated to conduct verification procedures in accordance with domestic laws and regulations of a beneficiary country of the Eurasian Economic Union's Common System of Tariff Preferences;

"Harmonized System" – the current version of the Harmonized Commodity Description and Coding System introduced by the International Convention on the Harmonized Commodity Description and Coding System dated June 14, 1983;

"documentary proof of origin" – declaration of origin or certificate of origin;

"verification request" – a request to confirm the authenticity of certificate of origin and (or) reliability of the information contained in documentary proof of origin and (or) provide additional or clarifying information (including those on the compliance of goods with the origin criteria) and (or) copies of documents on the basis of which such documentary proof of origin has been issued;

"material" – any substance, ingredient, raw material, part of good or good consumed and (or) used in the production of goods or physically incorporated into another good;

"non-originating materials" – materials that are not considered as originating in a beneficiary country of the Eurasian Economic Union's Common System of Tariff Preferences in accordance with paragraph 3 of these Rules of origin, and (or) materials of unknown origin;

"non-originating goods" – goods that are not considered as originating in a beneficiary country of the Eurasian Economic Union's Common System of Tariff Preferences in accordance with paragraph 3 of these Rules of origin, and (or) goods of unknown origin;

"consignment" – goods transported from one sender to one consignee pursuant to the obligations under one document confirming the transaction. Such goods should be presented to the same customs authority within the time limits for submission of customs declaration;

"production or obtaining" – growing, mining, breeding, fishing, hunting, extracting as well as any kind of producing or manufacturing, including processing, working or assembling;

"originating materials" – materials that are considered as originating in a beneficiary country of the Eurasian Economic Union's Common System of Tariff Preferences in accordance with paragraph 3 of these Rules of origin;

"originating goods" – goods that are considered as originating in a beneficiary country of the Eurasian Economic Union's Common System of Tariff Preferences in accordance with paragraph 3 of these Rules of origin;

"certificate of origin" – certificate of origin (form "A") which is a documentary proof of origin, issued by the authorized body (organization) of a beneficiary country of the Eurasian Economic Union's Common System of Tariff Preferences;

"EXW value" – the price paid for the goods to the producer in whose undertaking the last working or processing is carried out, in accordance with the International Commercial Terms "Incoterms 2010", provided the EXW value does not include internal taxes which are, or may be, repaid when the goods are exported;

"beneficiary country" – developing or least developed country eligible for tariff preferences in accordance with the Eurasian Economic Union's Common System of Tariff Preferences. For the purposes of these Rules of origin, a country refers to a group of countries, or a customs union, or a region or part of a country, if there is a need to specify it for the purpose of determining the origin of goods;

"good" – good obtained or produced, even if it is intended for later use in another production operation as a material;

"authorized body (organization)" – the body (organization) designated to issue certificates of origin in accordance with domestic laws and regulations of a beneficiary country.

Other definitions used in these Rules of origin shall be applied in their meanings according to the Customs Code of the Eurasian Economic Union.

II. Origin criteria

3. Goods shall be considered as originating in a beneficiary country if they are:

1) wholly obtained or produced in that country in accordance with paragraph 4 of these Rules of origin;

2) sufficiently processed in that country in accordance with the origin criteria set out in paragraphs 5 and 6 of these Rules of origin.

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

1) minerals, mineral goods and other naturally occurring substances extracted from its soil, from its territorial waters (other internal waters) or its seabed or taken from the air in the territory of the country;

2) vegetable goods harvested and (or) gathered in the country;

3) live animals born and raised (grown) in the country;

4) goods obtained from live animals in the country;

5) goods obtained from hunting and fishing in the country;

6) goods of sea fishing and other marine goods taken (caught) from the sea outside the territorial waters of the country by a vessel registered in that country and flying its flag;

7) goods produced exclusively from goods referred to in subparagraph 6 of this paragraph on board a factory ship registered in that country and flying its flag;

8) goods extracted from marine soil or subsoil outside that country's territorial waters, provided the country has sole rights to work that soil or subsoil;

9) waste and scrap (secondary raw materials) resulting from production or consumption conducted in the country provided that such goods fit only for utilization and (or) recovery of raw materials;

10) used goods collected in the country provided that such goods can no longer fulfill their original function and fit only for utilization and (or) recovery of raw materials;

11) goods produced in the country solely from the goods referred to in subparagraphs 1 through 10 of this paragraph.

5. Goods shall be considered as sufficiently processed in a developing country if the value of non-originating materials used in the processing operations in such country does not exceed 50 percent of the value of goods exported from that developing country.

6. Goods shall be considered as sufficiently processed in a least developed country if the value of non-originating materials used in the processing operations in such country does not exceed the following percentage (at the date of issuance of documentary proof of origin):

1) from the date of entry into force of these Rules of origin to December 31, 2019 – 50 percent of the value of goods exported from the least developed country;

2) from January 01, 2020 to December 31, 2024 – 55 percent of the value of goods exported from the least developed country;

3) from January 1, 2025 – 60 percent of the value of goods exported from the least developed country.

7. Notwithstanding the provisions set out in paragraphs 5 and 6 of these Rules of origin, the following operations undertaken exclusively by themselves or in combination with each other are considered to be insufficient to meet the origin criteria:

1) preserving operations to ensure that a good retains its condition during transportation and (or) storage;

2) operations to prepare goods for sale and (or) transportation (breaking bulk, forming of shipments, sorting, repacking);

3) affixing and (or) printing marks, labels, logos and other like distinguishing signs on goods and (or) their packaging;

4) washing, cleaning, removing dust, coating with oxides, oil and (or) other substances;

5) colouring and (or) polishing;

- 6) freezing and (or) thawing;
- 7) husking, partial or total bleaching, polishing and glazing of cereals and rice;
- 8) operations to colour, dissolve or mix sugar and (or) form sugar lumps;
- 9) bleaching and (or) colouring of textile and textile articles;
- 10) ironing and (or) pressing of textile and textile articles;
- 11) peeling, extraction of seeds and (or) cutting fruits, vegetables or nuts;
- 12) sharpening, simple grinding or cutting;
- 13) sifting, sorting, classifying, grading, matching (including the making-up of sets of articles);
- 14) placing in bottles, cans, flasks, bags, cases, boxes and all other simple packaging operations;
- 15) simple assembly or disassembly of goods;
- 16) mixing of goods (components) which does not lead to sufficient difference between goods obtained and original materials (components);
- 17) separation of goods into components which does not lead to sufficient difference between goods obtained and original materials (components);
- 18) slaughter of animals;
- 19) cutting (sorting) of meat, fish;
- 20) use (operation) of the goods as intended.

8. For the purposes of subparagraphs 12 and 15 of paragraph 7 of these Rules of origin, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially designed for those operations are required for their performance.

9. The percentage of the value of non-originating materials used in the processing operations shall be calculated according to the following formula:

$$X = \frac{A}{B} \times 100\%,$$

where:

X – percentage of the value of non-originating materials used in the

processing operations;

A – the value of non-originating materials;

B – the EXW value of goods.

10. The value of non-originating materials referred to in paragraph 9 of these Rules of origin shall be determined as their customs value when imported into the beneficiary country in which the exported goods are produced, or if their customs value is unknown or cannot be ascertained – in the amount of the first documented price paid for them in the territory of the beneficiary country where processing takes place.

11. The value of goods shall be determined as the EXW value.

If the value of goods cannot be determined as the EXW value, the value of such goods shall be calculated as the sum value of all materials used in the production of goods, as well as all costs related to their production, excluding internal taxes which are, or may be, repaid when the goods are exported.

12. If goods that fulfill the origin criteria specified in paragraphs 5 and 6 of these Rules of origin are used in a beneficiary country as materials in the production of another good, the origin of materials used in the production of these goods shall not be taken into account for determining the origin of the good produced.

13. Goods originating in and exported from a Member State of the Eurasian Economic Union (hereinafter referred to as "a Member State", "the Union") and subject to subsequent processing in a beneficiary country, shall be considered as originating in that country where the last processing operations other than those referred to in paragraph 7 of these Rules of origin have been carried out.

14. Goods originating in a least developed country and subject to subsequent processing in the other least developed country (or countries) shall be considered as originating in that country where the last processing operations other than those referred to in paragraph 7 of these Rules of origin have been carried out.

15. Goods originating in a developing country and subject to subsequent processing in the other developing country (or countries) shall be considered as

originating in that country where the last processing operations other than those referred to in paragraph 7 of these Rules of origin have been carried out.

16. The origin of materials and goods used for subsequent processing in cases stipulated in paragraphs 13 to 15 of these Rules of origin shall be confirmed including for the purpose of verification by a documentary proof of origin.

III. Special cases

17. In order to determine the origin of goods, no account shall be taken of the origin of the following materials, which might be used in production and not incorporated into the goods:

- 1) fuel and energy;
- 2) tools, dies and moulds;
- 3) spare parts and materials used in the maintenance of equipment and buildings;
- 4) lubricants, greases, compounding materials and other materials used in the production or used to operate equipment and buildings;
- 5) gloves, glasses, footwear, clothing, safety equipment;
- 6) equipment, devices used for testing or inspecting the goods;
- 7) catalyst and solvent;
- 8) any other materials that are not incorporated into the goods but the use of which in the production of such goods can be demonstrated to be a part of that production.

18. Accessories, spare parts, tools and information materials intended for use with machinery, equipment, apparatus or vehicles shall be deemed to be originating in the same country as these machinery, equipment, apparatus or vehicles, if such accessories, spare parts, tools and information materials imported and used with such machines, equipment, apparatus or vehicles in kind and number to the normal equipment thereof in accordance with technical documents.

In this case the value of accessories, spare parts, tools and information materials is taken into account when determining the origin of goods in accordance with the origin criteria set out in paragraphs 5 and 6 of these Rules of origin.

19. Packaging materials and containers imported with the goods contained therein shall be deemed to be originating in the same country as the goods themselves, except in cases where such packaging materials and containers in accordance with the General Rules for the Interpretation of the Harmonized System shall be classified separately from the goods. In this case the origin of packaging materials and containers should be determined separately from such goods.

At the same time the value of packaging materials and containers used for retail sale is taken into account when determining the origin of goods in accordance with the origin criteria set out in paragraphs 5 and 6 of these Rules of origin.

20. Goods defined as a set in accordance with the General Rules for the Interpretation of the Harmonized System (hereinafter referred to as "the set") shall be regarded as originating when all component goods are originating. The set is also considered as originating, if such set consists, *inter alia*, of elements that are non-originating materials, provided that the value of such elements does not exceed 15 percent of the EXW value of the set.

21. Unassembled or disassembled good which is transported by installments can be considered as a single good if its components are imported into the customs territory of the Union to one consignee and classified as an assembled good in accordance with the General Rules for the Interpretation of the Harmonized System.

IV. Conditions for granting tariff preferences

22. Tariff preferences shall be granted to goods originating in a beneficiary country provided that such goods meet the origin criteria provided for in these Rules of origin, and the following conditions are fulfilled:

1) direct consignment of the imported goods has been fulfilled in accordance with paragraphs 23 - 26 of these Rules of origin;

2) direct purchase of the imported goods has been fulfilled in accordance with paragraph 27 of these Rules of origin;

3) origin of goods has been confirmed in accordance with Section V of these Rules of origin;

4) administrative cooperation requirements stipulated in Section VI of these Rules of origin have been met by the beneficiary country.

23. Direct consignment means transportation of originating goods from beneficiary country into the customs territory of the Union without transit through the territories of countries that are not the Member States (hereinafter referred to as "third countries"), except in the cases stipulated in paragraphs 24 and 25 of these Rules of origin.

24. Originating goods may be transported through the territories of third countries provided the following conditions are met:

1) transit through the territory of third countries is justified for geographical, transport, technical or economic reasons;

2) goods in transit countries, including during their temporary storage in the territories of these countries, remain under customs control documented in accordance with paragraph 26 of these Rules of origin;

3) goods have not entered into trade or consumption;

4) goods have not undergone any operations other than reloading and operations to preserve their conditions.

25. Goods purchased by a person of a Member State at exhibitions or fairs held in third countries also meet the requirements of direct consignment subject to the following conditions:

1) goods have been transported from the territory of a beneficiary country into the territory of the country where the exhibition or fair is held and remained under customs control;

2) goods have not been used for any other purpose than demonstration at the exhibition;

3) goods have been imported into the customs territory of the Union in the same condition in which they were sent to the exhibition or fair, disregarding changes due to natural wear or deterioration under normal transport and storage conditions.

26. One of the following documents may be considered as documentary evidence that goods remain under customs control:

a) a transport document containing a description of the goods sufficient for their identification by the customs authorities of the Member States with the goods declared in customs declaration and indicating their transportation from a beneficiary country through the territories of third countries as well as containing the following information (if any):

date of unloading and reloading of the goods;

names of ships, or the other means of transport used;

numbers of containers;

conditions under which the goods remained under customs control in the third countries;

marks of the customs authorities of the third countries;

b) a document issued by the customs authority of the third country containing a description of the goods sufficient for their identification by the customs authorities of the Member States with the goods declared in customs declaration and confirming that goods remain under customs control.

27. Goods are considered as directly purchased if they are purchased by a person of a Member State from a person registered as legal entity in the beneficiary country from which such goods originate.

28. Documents confirming the compliance with direct consignment and direct purchase shall be submitted to the customs authority of the Member State.

In case of a failure to submit these documents to the customs authority of the Member State, tariff preferences in respect of goods shall not be granted.

29. Non-originating goods, as well as originating goods, in respect of which the conditions for granting tariff preferences specified in paragraph 22 of these Rules of origin have not been fulfilled, shall be imported into a Member State in accordance with the customs tariff regulation of the Union without granting of tariff preferences.

In respect of these goods, tariff preferences can be refunded in accordance with the Customs Code of the Eurasian Economic Union.

V. Documentary proof of origin

30. In order to confirm the origin of goods for the purposes of obtaining tariff preferences, the original certificate of origin shall be submitted, except in the case specified in paragraph 35 of these Rules of origin, or in the case stipulated in paragraph 41 of these Rules of origin – a declaration of origin.

Certificate of origin shall be issued using the form set out in Annex No. 1 and shall be completed in accordance with the requirements stipulated in Annex No. 2.

Declaration of origin shall have the statement set out in Annex No. 3.

31. Certificate of origin shall be issued by the authorized body (organization) for goods under one consignment. Certificate of origin may be issued before the time of exportation of goods or after the time of exportation of goods (retroactively).

32. Certificate of origin shall be valid for the purposes of granting tariff preferences for a period of 12 months from the date of its issuance.

33. Certificate of origin shall be completed in the English or French languages.

34. Certificate of origin shall be submitted to the customs authority of the Member State in hard copy, except in the case specified in paragraph 35 of these Rules of origin.

35. If there is an arrangement between a customs authority of a Member State and the authorized body (organization) on the use of an electronic verification system that allowing to verify the issuance of certificates of origin and authenticity of the information contained therein (referred to as "the electronic verification system"), the original certificate of origin may be not submitted under the decision of a declarant during customs declaration of the goods. In this case, the requisite details of such certificate of origin shall be indicated in the customs declaration.

If there is any evidence that the information regarding the origin of goods declared in the customs declaration is unreliable or data on the certificate of origin is not available in the electronic verification system, then upon the reasonable request of the customs authority of the Member State, the original certificate of origin shall be submitted by the declarant.

36. Requirements for the electronic verification system shall be set out in a separate protocol between the Member State and the beneficiary country in accordance with their legislation. The electronic verification system shall be based on the following basic provisions and principles:

1) completeness, relevance and reliability of the information contained in the electronic verification system of certificates of origin issued by the authorized body (organization);

2) protection of information contained in the electronic verification system from unauthorized access, destruction, modification or other illegal actions;

3) proper twenty-four-hour operation of the electronic verification system;

4) storage of information on the issued certificates of origin in the electronic verification system for at least 3 years from the date of their issuance.

37. Description of goods in certificate of origin shall be sufficient for their identification by the customs authorities of the Member States with the goods declared during the customs declaration.

38. Tariff preferences shall be granted in respect of the goods quantity indicated in a documentary proof of origin.

If actual weight of delivered goods does not exceed 5 percent of the weight specified in a documentary proof of origin, tariff preferences shall be granted to the actual weight of the goods.

39. In case of loss or destruction of a certificate of origin, a duplicate issued by the authorized body (organization) identical to the previously issued certificate of origin of goods shall be applied.

In this case, reference number, date of issuance and signature of the official indicated in such duplicate of the certificate of origin may differ from those indicated in the previously issued certificate of origin.

The duplicate of a certificate of origin shall be valid for the purposes of granting tariff preferences no longer than 12 months from the date of issuance of the original certificate of origin.

40. Instead of a certificate of origin canceled for any reason or in case of a need to reissue previously issued certificate of origin, a new certificate of origin shall be applied.

41. The origin of goods the customs value of which does not exceed the amount equivalent to 5 000 Euro may be confirmed by a declaration of origin.

42. Declaration of origin shall be made out for goods under one consignment.

Declaration of origin shall contain the statement in the English or French languages stipulated in Annex No. 3 to these Rules of origin, approved by the signature of the authorized representative of producer, seller or consignor with the indication of its surname as well as the date of approval.

Declaration of origin shall be valid for the purposes of granting tariff preferences for a period of 12 months from the date of its approval.

43. If there is any evidence that the information regarding the origin of goods stated in declaration of origin is unreliable, the customs authority of the Member State have the right to request the original certificate of origin.

Such request shall be reasonable and shall contain information indicating which information in the declaration of origin may be unreliable.

44. The origin of goods shall be considered unproved in the cases specified in paragraph 5 of Article 314 of the Customs Code of the Eurasian Economic Union, as well as in the following cases:

1) according to the results of customs control of the origin of goods it has been revealed that declaration of origin has been completed in violation of the requirements stipulated in these Rules of origin;

2) the authorized body (organization) and (or) the verification body has not submitted any response to the verification request within the time period specified in paragraph 58 of these Rules of origin, if such request is sent in accordance with paragraph 57 of these Rules of origin;

3) the response to the verification request does not contain copies of documents on the basis of which the certificate of origin has been issued or the declaration of origin has been made out, if such copies are requested in accordance with paragraph 57 of these Rules of origin;

4) according to the results of customs control of the origin of goods, it is impossible to establish the authenticity of certificate of origin and (or) reliability of the information contained in documentary proof of origin on the basis of the received response to the verification request;

5) according to the results of customs control of the origin of goods, it is impossible to identify goods specified in the documentary proof of origin with the goods specified in the customs declaration;

6) the original certificate of origin has not been submitted at the request of the customs authority of the Member State in cases stipulated by the second indent of paragraph 35 and paragraph 43 of these Rules of origin;

7) the actual weight of delivered goods exceeds the weight specified in the documentary proof of origin by more than 5 percent.

45. The customs authorities of the Member States may require a translation of documentary proof of origin. It is permitted to submit the translation of such documentary proof of origin certified by a declarant.

46. A copy of certificate of origin, as well as any supporting documents, confirming the origin of goods shall be kept by the authorized body (organization) that issued such certificate of origin no less than 3 years from the date of its issuance.

A copy of declaration of origin, as well as any supporting documents confirming the origin of goods shall be kept by a person approved such declaration no less than 3 years from the date of its approval.

47. The presence of errors (misprints) made while completing a documentary proof of origin that do not affect the reliability of information contained therein and do not cast any doubt on the origin of goods concerned, shall not be the grounds for not considering it as a documentary proof of origin.

VI. Administrative cooperation

48. Beneficiary countries shall submit to the Eurasian Economic Commission (hereinafter referred to as "the Commission") the following information:

1) names and addresses of the authorized bodies (organizations) and original impressions of their seals (in 6 copies) with indication of their commencement date. The impressions of seals shall be distinct to identify their authenticity;

2) names and addresses of the verification authorities (if any).

49. Administrative cooperation requirements shall be deemed fulfilled from the date of receipt by the Commission of the information that meets the requirements set out in paragraph 48 of these Rules of origin.

50. If the Commission receives information from a beneficiary country that does not comply with the requirements stipulated in paragraphs 48 and 53 of these Rules of origin, the Commission shall inform the beneficiary country (authorized body (organization) and (or) verification authority) that it is impossible to use the information received for the purposes of these Rules of origin, indicating the requirements that have not been met.

51. Administrative cooperation requirements shall not be deemed fulfilled if a beneficiary country has submitted the information stipulated in paragraphs 48 and 53 of these Rules of origin to the Member States and (or) their governmental authorities and has not provided this information to the Commission.

52. In the case stipulated in paragraph 51 of these Rules of origin, the Member States and (or) their governmental authorities shall inform the beneficiary country (authorized body (organization) and (or) verification authority) that it is impossible to use the information received for the purposes of these Rules of origin.

53. Beneficiary countries shall inform the Commission about any changes in the information specified in paragraph 48 of these Rules of origin and provide clarifying information on such changes, including the commencement date of new seals, and indicating instead of which previously notified seals impressions they have been submitted.

54. The Commission shall send to the customs authorities of the Member States the information received from beneficiary countries specified in paragraphs 48 and 53 of these Rules of origin within a period not exceeding 5 working days from the date of receipt of the relevant information.

55. The Commission shall publish on the official website of the Union the information received from beneficiary countries stipulated in paragraph 48 of these Rules of origin on the names of the authorized bodies and (or) verification

authorities and their addresses within a period not exceeding 5 working days from the date of receipt of the relevant information, taking into account its updating in the manner set out in paragraph 53 of these Rules of origin.

56. Tariff preferences shall not be granted to goods originating in the beneficiary countries which have not provided the information stipulated in paragraphs 48 and 53 of these Rules of origin or have provided the information that does not meet the requirements specified in the above paragraphs.

57. Where a customs authority of a Member State reveals evidence that submitted certificate of origin has not been issued or a documentary proof of origin contains false information or in the case of a random check the customs authority of that Member State may send a verification request to the authorized body (organization) and (or) the verification authority.

Verification request shall be accompanied by a copy of the documentary proof of origin verified.

Verification request shall specify the reasons for its submission and other additional information indicating which information in the documentary proof of origin may be unreliable, except in cases where the verification request based on random check.

58. If the response to the verification request has not been received within 6 months from the date of such request, or received information confirms that certificate of origin of goods has not been issued or has been issued on the basis of incomplete (unreliable) information, or in case of a failure to provide copies of documents on the basis of which such certificate of origin has been issued, the submitted certificate of origin shall not be considered as a documentary proof of origin.

If the response to the verification request has not been received within 6 months from the date of such request, or received information confirms that declaration of origin has not been approved or has been approved on the basis of incomplete (unreliable) information, or in case of a failure to provide copies of documents on the basis of which such declaration of origin has been made, the

submitted declaration of origin shall not be considered as a documentary proof of origin.

59. In order to verify the issuance of certificates of origin and the reliability of information contained therein, it is permitted for the customs authorities of the Member States to use electronic databases created by the authorized bodies (organizations) and placed on the corresponding official websites on the information and telecommunications network "Internet" (hereinafter referred to as "an electronic database").

The possibility to verify certificates of origin using an electronic database shall be taken into account by the customs authorities of the Member States when resolving on the need to send a verification request. However, the possibility to verify certificates of origin using an electronic database does not limit the right of the customs authorities of the Member States to send a verification request in accordance with paragraph 57 of these Rules of origin.

60. If the Commission receives from beneficiary countries information about the electronic databases they use, such information should be sent by the Commission within a period not exceeding 5 working days from the date of its receipt to the customs authorities of the Member States, including electronic addresses of the official websites on the information and telecommunications network "Internet", where such electronic databases are placed, as well as information on the conditions for access of the customs authorities of the Member States to such electronic databases (if such information is available).

If the Commission receives this information from the customs authorities of one of the Member States, such information should be sent by the Commission to the customs authorities of the other Member States.

Information on the electronic databases used by beneficiary countries shall be published by the Commission on the official website of the Union.

61. Administrative cooperation, including for the purposes of submission of the information specified in paragraphs 48 and 53 of these Rules of origin, shall be conducted in the English language.

VII. Denial of tariff preferences

62. The customs authorities of the Member States shall deny tariff preferences to goods imported from a beneficiary country in the following cases:

1) the origin of goods is deemed unproved in accordance with paragraph 5 of Article 314 of the Customs Code of the Eurasian Economic Union and paragraph 44 of these Rules of origin;

2) the conditions for granting tariff preferences stipulated in paragraph 22 of these Rules are not fulfilled.

63. The customs authority of the Member State denies tariff preferences without sending a verification request in the following cases:

1) the conditions for granting tariff preferences stipulated in subparagraphs 1, 2 and 4 of paragraph 22 and paragraph 30 of these Rules of origin are not met;

2) the origin of goods is deemed unproved in accordance with subparagraphs 1 – 3 of paragraph 5 of Article 314 of the Customs Code of the Eurasian Economic Union and subparagraphs 1 and 5 – 7 of paragraph 44 of these Rules of origin.

ANNEX No. 1
to the Rules for developing and
least developed countries

(form)

CERTIFICATE OF ORIGIN

(in the English language)

| | | | | | |
|---|----------------------------------|--|--|-----------------------------------|---------------------------------|
| 1. Goods consigned from (Exporter's business name, address, country) | | | Reference № GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A | | |
| 2. Goods consigned to (Consignee's name, address, country) | | | Issued in..... (country) See notes overleaf | | |
| 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 |
| 11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. Place and date, signature and stamp of certifying authority | | | 12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the Generalized System of Preferences for goods exported to (importing country) Place and date, signature of authorized signatory | | |

(in the French language)

| | | | | | |
|---|---------------------------------|--|--|---------------------------|------------------------------|
| 1. Expéditeur (nom, adresse, pays de l'exportateur) | | | Référence N° | | |
| 2. Destinataire (nom, adresse, pays) | | | SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES CERTIFICAT D'ORIGINE (Déclaration et certificat) FORMULE A | | |
| 3. Moyen de transport et itinéraire (si connus) | | | | | |
| 4. Pour usage officiel | | | Délivré en (pays) Voir notes au verso | | |
| 5. N° d'ordre | 6. Marques et numéros des colis | 7. Nombre et type de colis; description des marchandises | 8. Critère d'origine (voir notes au verso) | 9. Poids brut ou quantité | 10. N° et date de la facture |
| 11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte. Lieu et date, signature et timbre de l'autorité délivrant le certificat | | | 12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en (nom du pays) et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de (nom du pays importateur) Lieu et date, signature du signataire habilité | | |

ANNEX No. 2
to the Rules for developing and
least developed countries

**REQUIREMENTS
for completing certificate of origin**

1. Certificate of origin (hereinafter referred to as "the certificate") shall be made on A4 size paper with the use of security features against falsification by mechanical or chemical means, in conformity with specimen stipulated in Annex No. 1 to the Rules of origin for developing and least developed countries, approved by the Decision No. 60 of the Council of the Eurasian Economic Commission dated June 14, 2018 (hereinafter referred to as "the Rules of origin").

2. The certificate shall be completed by printing in the English or French languages, except in the certain indications referred to in paragraph 6 of these Requirements.

3. Notes with the requirements for completing the certificate can be printed on the reverse side of the certificate in language in which the certificate is completed or in any other language, or may be completely or partially absent.

4. Neither erasures nor superimpositions, alterations and (or) additions should be allowed on the certificates. Any alterations and (or) additions should be made by striking out the erroneous data and printing or handwriting any corrected information and should be certified by the signature of the official and seal of the body (organization) authorized by the beneficiary country of the Eurasian Economic Union's Common System of Tariff Preferences for the issuance of the certificates (hereinafter referred to as "authorized body (organization)").

5. One certificate may include information about several goods.

The certificate shall bear a unique reference number and contain the minimum data required in boxes 1, 2, 7 – 9, 11 and 12 in accordance with these Requirements.

Unused spaces in boxes 5 through 10 of the certificate or its additional sheets may be crossed out to prevent any subsequent addition.

6. The certificate shall indicate:

1) in box located in the upper right corner – reference number of the certificate and name of the issuing country (it is allowed to indicate reference number by handwriting);

2) in box 1 – name and address of the exporter (supplier) of the goods (the seller of goods under the contract or the producer of goods) (hereinafter referred to as "the exporter").

The name and address of the exporter may be specified in a language other than English or French, provided that such name and address comply with the information specified in other shipping documents;

3) in box 2 – name and address of the consignee or buyer.

The name of the consignee or buyer may be specified in a language other than English or French, provided that such names comply with the information specified in other shipping documents;

4) in box 3 – information on the route of transportation of the goods and means of transport (as far as known).

This box may be left blank;

5) in box 4 – special marks.

In case of issuing a duplicate of the certificate instead of lost or destructed, it shall bear the words "duplicate" or "duplicate".

In case of issuing a certificate after the time of exportation of goods, it shall bear the words "issued retrospectively", "issued retroactively" or "délivré a posteriori".

In the case of cancellation of the certificate or if necessary to reissue the certificate, it shall bear the words "issued instead" or "délivré à la place", indicating the number and date of issuance of the cancelled (reissued) certificate.

This box may be left blank;

6) in box 5 – item number before each good (if one certificate includes information about several goods).

This box may be left blank;

7) in box 6 – numbers of packages and marks.

If the certificate contains information about several goods, the data shall be provided without intervals between them or these intervals shall be crossed out.

It is allowed to enter the words "no marks", "N/M" or "non marqués".

This box may be left blank;

8) in box 7 – commercial name of the good, its description, type of processing of the good (for example, fresh, dried, salted, etc.), its model, brand name, other data allowing identification of the good with those declared in the customs declaration, as well as the number of packages of the good.

If there is not enough space in the certificate to describe the goods, additional sheets are used, made on the same form as the main sheet of the certificate. Such additional sheets shall be certified by the signature of the official and the seal of the authorized body (organization) and have the same reference number as the main certificate sheet.

If the certificate contains information about several goods, the description of such goods shall be provided without intervals between them or these intervals shall be crossed out;

9) in box 8 – origin criterion:

"P" – wholly obtained or produced goods;

"Y" – sufficiently processed goods (indicating the percentage of the value of non-originating materials used in the processing operations (for example, "Y15%"));

"Pk" – goods produced in accordance with paragraphs 13 to 15 of the Rules of origin.

The origin criterion shall be indicated for each good claimed in box 7 of the certificate.

If the certificate contains information about several goods, some of which or all goods are classified in the same heading (4 digits) of the Harmonized Commodity Description and Coding System introduced by the International Convention on the Harmonized Commodity Description and Coding System dated June 14, 1983, it is allowed to enter one letter designation of the origin criterion for all goods of this heading;

10) in box 9 – gross weight and (or) other measurement of the goods. If the certificate contains information about several goods, gross weight and (or) other measurement shall be indicated for each good;

11) in box 10 – number and date of the invoice or proforma invoice.

It is allowed to enter details about one common invoice or proforma invoice for all goods covered by the certificate or, if necessary, to indicate invoices or proforma invoices for certain goods.

This box may be left blank;

12) in box 11 – place and date of issuance of the certificate, name and seal of the authorized body (organization), as well as the signature of the official of that body.

In case where the full name of the authorized body (organization) is kept in the impression of the seal in the English or French languages, additional indication of such information is not required.

The seal shall have a clear impression allowing, if necessary, to verify its authenticity.

The date of issuance of the certificate may be specified in a manner different from the printed one.

The signature of the official is considered as additional information confirming the authenticity of the certificate;

13) in box 12:

in the top line – the country of origin;

in the middle line – the name of the Member State of the Eurasian Economic Union to which the delivery of the goods is expected;

in the bottom line – the place and date of approval.

Information provided in the certificate shall be approved by an authorized person of the exporter specified in box 1.

The presence of seal impression of the exporter in the box is not obligatory.

The date of approval of the certificate may be specified in a manner different from the printed one.

7. If the authorized body (organization) uses an electronic database specified in paragraph 59 of the Rules of origin, it is allowed to use certificates without the security features against falsification by mechanical or chemical means and to deviate from the requirements of subparagraph 12 of paragraph 6 of these Requirements regarding the presence in the certificate of the authorized body (organization) seal and the signature of the official of that body (organization).

ANNEX No. 3
to the Rules for developing and
least developed countries

**STATEMENT
in declaration of origin**

1. Statement made in declaration of origin in the English language:

"The producer, seller or consignor of the products covered by this document declares that these products are of¹ preferential origin".

.....²
(name of the signatory, signature, date)

2. Statement made in declaration of origin in the French language:

"Le producteur, le vendeur ou l'expéditeur des produits indiqués dans ce document déclare que ces produits sont de l'origine préférentielle de¹".

.....²
(nom du signataire, signature, date)

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1. The name of the country of origin shall be indicated.
 2. The surname of the authorized person of the producer, seller or consignor, the signature of the authorized person and the date of approval of the declaration of origin shall be indicated.
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