

**Conditions for Granting Tariff Preferences  
to Developing and Least Developed Countries under the Eurasian Economic  
Union's Common System of Tariff Preferences**

The new Rules of Origin for developing and least developed countries (adopted by the Decision No. 60 of the Council of the Eurasian Economic Commission dated June 14, 2018) enter into force on January 16, 2019 and stipulate certain changes regarding administrative cooperation between the beneficiary countries and the Eurasian Economic Union Member States (*the Republic of Armenia, the Republic of Belarus, the Republic of Kazakhstan, the Kyrgyz Republic and the Russian Federation*) in order to obtain tariff preferences. The general description of the relevant changes along with overview of functioning of the EAEU Common System of Tariff Preferences are provided herein.

**Tariff preferences are granted to the certain goods originating in and imported from beneficiary countries.**

*The list of goods eligible for preferential tariff treatment was adopted by the Decision No. 8 of the Council of the Eurasian Economic Commission dated January 13, 2017.*

*The lists of developing and least developed beneficiary countries were adopted by the Decision No. 130 of the Commission of the Customs Union dated November 27, 2009.*

**Goods shall be considered as originating in a beneficiary country if they are wholly obtained in that country (*see paragraph 4 of the Rules of Origin*) or sufficiently processed in that country provided that the value of non-originating materials used does not exceed 50 percent of the EXW value of goods produced (*see paragraphs 5-6 of the Rules of Origin*).**

**Origin of goods shall be confirmed by certificate of origin (form "A") or declaration of origin (if the value of goods does not exceed 5 000 Euro per one consignment) (*see Section V of the Rules of Origin*).**

**Additionally, such requirements as direct purchase and direct consignment of the imported goods shall be met (*see paragraphs 23-28 of the Rules of Origin*) and the beneficiary country shall comply with administrative cooperation requirements (*see Section VI of the Rules of Origin*).**

Before the exportation of originating goods eligible for the preferential tariff treatment beneficiary countries (which have not provided the information about their authorized and verification authorities or in case of subsequent changes in the information previously notified until 15 January 2019) shall submit to the Eurasian Economic Commission the following information in English:

- ① names and addresses of the bodies (organizations) authorized to issue certificates of origin (form "A");
- ② 6 original impressions of seals of each body (organization) authorized to issue certificates of origin (form "A") with the indication of their commencement date. Previously notified impressions of seals of the authorized bodies retain their effect;
- ③ names and addresses of the authorities designated to conduct verification procedures (if any).

Administrative cooperation requirements shall not be deemed fulfilled if a beneficiary country does not meet the above mentioned requirements in particular submits the information to the Eurasian Economic Union Member States only and does not provide this information directly to the Eurasian Economic Commission.

Beneficiary countries shall inform the Eurasian Economic Commission about any subsequent changes in the notified information and provide clarifications on such changes, including the commencement date of new seals, and indicating instead of which previously notified seals impressions they have been submitted.

Tariff preferences shall not be granted to goods originating in the beneficiary countries which have not provided the above mentioned information or have provided the information that does not meet the requirements.

In this regard to ensure the preferential tariff treatment, we recommend beneficiary countries to determine the origin of exported goods in accordance with the new Rules of Origin, which can be found on the official website of the Commission:

<http://www.eurasiancommission.org/en/act/trade/dotp/commonSystem/Pages/normatBaza.aspx>