

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

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

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

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

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

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

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

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

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

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

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

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

- a) the goods have undergone sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment and the value of the goods utilized in that process (feedstock, semi-finished and finished goods) originating from other countries which are

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

b) the goods have undergone finishing or processing in several developing countries which are subject to the tariff preferential treatment and the value of the goods utilized in the process originating from other countries which are not subject to the tariff preferential treatment or the goods of unknown origin do not exceed 50% of the value of the goods exported by one of the developing countries which is subject to the tariff preferential treatment;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

A person moving the goods shall in confirmation of the goods origin in a developing country subject to the tariff preferential treatment present a declaration - a certificate of origin

(hereinafter referred to as a certificate) in the format "A" accepted within the General System of Preferences.

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

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

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

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

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

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

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

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

## **6. Administrative Cooperation**

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

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

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

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

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