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Article 36
Tariff Preferences in Respect of Goods Originating from Developing Countries and/or Least Developed Countries
1. In order to promote economic development of developing and least developed countries, in accordance with this Treaty, the Union may grant tariff preferences in respect of goods originating from developing countries using the common system of tariff preferences of the Union and/or least developed countries using the common system of tariff preferences of the Union.

2. In respect of preferential goods imported into the customs territory of the Union and originating from developing countries using the common system of tariff preferences of the Union, the rates of import customs duties shall amount to 75% of rates of the import customs duties of the Common Customs Tariff of the Eurasian Economic Union.

3. In respect of preferential goods imported into the customs territory of the Union and originating from least developed countries using the common system of tariff preferences of the Union, zero rates of import customs duties of the Common Customs Tariff of the Eurasian Economic Union shall be applied.

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