

APPROVED

by the Decision No. 49 of the Council
of the Eurasian Economic Commission
dated July 13, 2018

RULES OF ORIGIN
of goods imported into the customs territory
of the Eurasian Economic Union (Non-preferential Rules of Origin)

*(as amended by the Decision No. 57 of the Council
of the Eurasian Economic Commission dated July 10, 2020)*

I. General provisions

1. These Rules of Origin shall be applied for the purposes stipulated in paragraph 2 of Article 37 of the Treaty on the Eurasian Economic Union dated May 29, 2014, at the time of importation of goods into the customs territory of the Eurasian Economic Union (hereinafter referred to as "the Union") from the countries that are not the Members States of the Union, unless otherwise provided for in the second subparagraph of this paragraph.

These Rules of Origin do not apply in respect of goods, the origin of which is confirmed in accordance with an international treaty of a Member State of the Union (hereinafter referred to as "a Member State") with a third party or an international treaty to which all the Member States are participants concluded prior to January 1, 2015 and providing for the granting of preferences in trade with such third party, except for goods similar to those for which trade remedies depending on the origin of goods are applied in accordance with the Treaty on the Eurasian Economic Union dated May 29, 2014.

The customs control of the origin of goods shall be performed during the importation of goods into the customs territory of the Union in accordance with the Customs Code of the Eurasian Economic Union.

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

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

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

"non-originating materials" – materials that are not considered as originating in a country 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 country in accordance with paragraph 3 of these Rules of Origin, and (or) goods of unknown origin;

"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 country in accordance with paragraph 3 of these Rules of Origin;

"originating goods" – goods that are considered as originating in a country in accordance with paragraph 3 of these Rules of Origin;

"origin of goods" – a country in which the goods have been wholly obtained or produced or sufficiently processed according to the origin criteria stipulated in these Rules of Origin. 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;

"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;

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

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 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 – 8 of these Rules of Origin.

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

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

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

4) goods obtained from live animals in that country;

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

6) goods of sea fishing and other marine goods taken (caught) from the sea outside the territorial waters of that country by a vessel registered in the 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 that country provided that such goods fit only for utilization and (or) recovery of raw materials;

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

11) high technology goods produced in outer space on board a spacecraft registered in that country (including those leased by such country);

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

5. If non-originating materials are used in the production of goods in the territory of a country, then such goods shall be considered as originating in that country provided that one of the following criteria is fulfilled:

1) as a result of processing operations, the classification code of goods in accordance with the Harmonized System differs at the level of any of the first four digits from the classification code of non-originating materials used in the production of such goods in accordance with the Harmonized System;

2) the value of non-originating materials used in the production in that country does not exceed 50 percent of the EXW value of goods.

6. Notwithstanding the provisions set out in paragraphs 5 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) ironing and (or) pressing of textile and textile articles;

10) peeling, extraction of seeds and (or) cutting fruits, vegetables or nuts;

11) sharpening;

12) 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.

7. For the purposes of subparagraphs 12 and 15 of paragraph 6 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.

8. The Council of the Eurasian Economic Commission (hereinafter referred to as "the Commission") may establish product specific rules, other than origin criteria specified in paragraph 5 of these Rules of Origin.

Product specific rules can be based on the following criteria:

processing operations as a result of which the classification code of goods in accordance with the Harmonized System differs at the certain level from the classification code of non-originating materials used in the production of such goods in accordance with the Harmonized System;

fulfilment of specific conditions, working or processing operations as a result of which the goods should be deemed to be originating in the country where such operations take place;

change in the value of goods when value added content exceeds or value of non-originating materials does not exceed a certain threshold in the value of the goods.

These specific origin criteria can be established either individually or in combination with each other.

Goods listed in product specific rules shall be considered as originating in a country if such goods satisfy the origin criteria set out therein.

9. The percentage of the value added content shall be calculated according to the following formula:

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

where:

Xvac – percentage of the value added content;

B – the EXW value of goods;

A – the value of non-originating materials.

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

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

where:

X_{vnm} – 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.

11. The value of non-originating materials referred to in paragraphs 9 and 10 of these Rules of Origin shall be determined as their customs value when imported into the 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 country where processing takes place.

12. 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.

13. Goods that do not satisfy the applicable origin criterion, requiring that as a result of processing operations the classification code of goods in accordance with the Harmonized System should differ at the certain level from the classification code of non-originating materials used in the production of such goods in accordance with the Harmonized System, are nevertheless considered as originating, if the value of used non-originating materials that do not meet the required origin criterion does not exceed 10 percent of the EXW value of the goods and such materials are necessary for production of the goods.

14. If the origin of goods cannot be determined in accordance with origin criteria specified in paragraphs 5 – 8 of these Rules of Origin, then one of the following residual rules should be used:

if the good is produced from materials all of which originating in a single country other than country in which the production takes place, such good shall be considered as originating in that country in which those materials originated;

if the good is produced from materials originating in more than one country, such good shall be considered as originating in that country in which the major

portion of those materials originated, as determined on the basis of the value of materials in the EXW value of goods. In this case the value of materials shall be determined as their customs value when imported into the country in which the 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 country where the processing takes place. When the materials used in the production of goods originating in the country where the processing takes place, the price of such materials shall be determined as the EXW value.

This paragraph applies only for the purpose of determining the origin of goods similar to those for which trade remedies are applied in accordance with the Treaty on the Eurasian Economic Union dated May 29, 2014.

For the purposes of these Rules of Origin "similar goods" means goods classified in the same code of the single Commodity Nomenclature of Foreign Economic Activities of the Eurasian Economic Union and having the same description as those goods for which trade remedies are applied.

15. If goods that fulfill the origin criteria specified in subparagraph 2 of paragraph 3 of these Rules of Origin are used in a 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.

III. Special cases

16. 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 the 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.

17. 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.

18. 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.

19. 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. Documentary proof of origin

20. The origin of goods shall be proved by one of the following documents:

1) declaration of origin;

2) certificate of origin.

21. Certificate of origin shall be completed in accordance with the requirements stipulated in Annex to these Rules of Origin.

22. Cases and procedure of confirming the origin of imported goods, as well as the procedure of customs control of goods origin, are determined by the Customs Code of the Eurasian Economic Union subject to the provisions of paragraphs 23 – 34 of these Rules of Origin.

23. The origin of goods imported into the customs territory of the Union shall be proved by a declaration of origin or under the decision of a declarant by a certificate of origin, except in the cases stipulated in paragraphs 24 and 25 of these Rules of origin, and in case of the confirmation of origin of goods imported into the customs territory of the Union under the international treaties specified in the second subparagraph of paragraph 1 of these Rules of Origin.

24. If there is any evidence that the information in a declaration of origin is unreliable, the customs authority of a Member State has the right to request a certificate of origin. Such request shall be reasonable and shall contain information indicating which information in the declaration of origin may be unreliable.

25. In case of application of trade remedies depending on the origin of goods in accordance with the Treaty on the Eurasian Economic Union dated May 29, 2014, the origin of similar goods imported into the customs territory of the Union to one consignee from one sender under one transportation (shipment) document and the total customs value of which exceeds the amount equivalent to 150 US dollars, shall be proved by a certificate of origin (except in the case where compliance with the applicable trade remedies has been confirmed).

In case of application of trade remedies depending on the origin of goods in accordance with the Treaty on the Eurasian Economic Union dated May 29, 2014, the origin of similar goods imported into the customs territory of the Union under the international treaties, specified in the second subparagraph of paragraph 1 of these Rules of Origin, with submission of a certificate of origin used in preferential

trade during their customs declaration, shall be proved by an additional certificate of origin in accordance with these Rules of Origin or, in cases stipulated by the legislation of the Member States, by a declaration of origin in accordance with these Rules of Origin (without the obligatory presentation of the certificate of origin, provided for in these Rules of Origin).

26. If there is an arrangement between the customs authority of a Member State and the body (organization) authorized by a third country to issue certificates of origin (hereinafter referred to as "the authorized body") on the use of an electronic verification system allowing to verify the issuance of a certificate of origin and authenticity of the information contained therein, the original certificate of origin on paper may be not submitted under the decision of a declarant during the 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 the 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 on paper shall be submitted by the declarant.

27. Requirements for the electronic verification system shall be set out in a separate protocol (memorandum) between the customs authority of the Member State and the authorized body. The electronic verification system shall be based on the following main principles and provisions:

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

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.

28. In case of a failure to provide a documentary proof of origin, including the certificate of origin requested by the customs authority of the Member State in accordance with paragraphs 24 and 26 of these Rules of Origin, the origin of goods shall be considered unproved.

29. Where the customs authority of a Member State reveals evidence that submitted certificate of origin has not been issued or contains false information, the customs authority of that Member State may send to the authorized body which has issued such certificate of origin or the body (organization) authorized to verify certificates of origin, a request to confirm the authenticity of the certificate and (or) reliability of the information contained therein 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 certificate has been issued (hereinafter referred to as "verification request").

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

Verification request shall contain the reasons for its submission and other additional information indicating which information in the certificate of origin may be unreliable, except in the case where such verification request based on random check.

30. Response to the verification request shall be received by the customs authority of the Member State within a period not exceeding 6 months from the date of such request.

31. For the purposes of considering the certificate of origin as a documentary proof of origin, the response to the verification request shall clearly indicate whether the certificate of origin is authentic and (or) the information contained is reliable.

32. In order to verify the issuance of a certificate of origin and the reliability of information contained therein, it is permitted for the customs authority of the Member States to use electronic databases created by the authorized bodies 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 the certificate 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 the certificate 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 29 of these Rules of Origin.

33. If the Commission receives information from third countries about the electronic databases they use, such information shall be sent by the Commission 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 shall be sent by the Commission to the customs authorities of the other Member States.

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

34. The certificate of origin shall not be considered as a documentary proof of origin and the origin of goods shall be unproved in accordance with the Customs Code of the Eurasian Economic Union in the following cases:

1) according to the results of customs control of the origin of goods, taking into account the response to the verification request, if such a request is sent in accordance with paragraph 29 of these Rules of Origin, it has been revealed that information contained in the certificate of origin is unreliable;

2) according to the results of customs control of the origin of goods, it has been revealed the certificate of origin is not authentic or does not comply with requirements stipulated in Annex to these Rules of Origin;

3) the authorized body does not respond to the verification request within the time period stipulated in paragraph 30 of these Rules of Origin;

4) the response to the verification request does not contain copies of the documents on the basis of which the certificate of origin has been issued, if such copies are requested in accordance with paragraph 29 of these Rules of Origin;

5) based on the response to the verification request, it is impossible to establish the authenticity of the certificate of origin and (or) reliability of the information contained therein.

ANNEX

to the Rules of Origin of goods
imported into the customs territory
of the Eurasian Economic Union
(Non-preferential Rules of Origin)

REQUIREMENTS for certificate of origin

1. The 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.

2. The certificate shall be completed by printing in the English, French or Russian languages.

3. The certificate may be issued before or after the exportation of the goods.

4. Neither erasures nor superimpositions, alterations and (or) additions should be allowed on the certificates. Any alterations and (or) additions shall be made by striking out the erroneous data and printing or handwriting any corrected information and shall be certified by the signature of the official and seal of the body (organization) authorized by a third country to issue the certificates of origin (hereinafter referred to as "the authorized body").

5. The certificate shall contain the following information:

- 1) name of the country of origin of goods;
- 2) number of the certificate, name of the authorized body that issued such certificate;
- 3) name and address of the exporter and (or) the producer;
- 4) name of the country of destination or the name and address of the consignee;
- 5) description of the goods allowing to identify them;
- 6) gross weight and (or) other measurement of the goods;

7) requisite details of the documentary proof of origin issued in the country of origin (if the certificate is issued in the country exporting such goods);

8) details of the certification (seal of the authorized body that issued the certificate, signature of the official of this authorized body, date of issuance of the certificate).

6. The information referred to in paragraph 5 of these Requirements is the minimum data which should be indicated in the certificate. Additional information is allowed.

7. If the authorized body uses an electronic database specified in paragraph 32 of the Rules of Origin of goods imported into the customs territory of the Eurasian Economic Union (Non-preferential Rules of Origin) approved by the Decision No. 49 of the Council of the Eurasian Economic Commission dated July 13, 2018, 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 8 of paragraph 5 of these Requirements regarding the presence in the certificate of the authorized body seal and the signature of the official of that authorized body.

8. If the certificate is issued on the form used within the preferential trade, the box dedicated for special marks in such certificate shall contain the wording «для непреференциальных целей», «for non-preferential purposes» or «à des fins non préférentielles».

9. The presence of errors (misprints) made while completing the certificate that do not affect the reliability of information contained therein and do not question the origin of goods, is not a ground for not considering it as a documentary proof of origin.

10. The certificate shall be considered as a documentary proof of origin within one year from the date of its issuance.
