

APPROVED

by the Decision of the Council of the  
Eurasian Economic Commission,  
of 6 April 2016 № 47

**REGULATION**  
**on the Terms and Procedure for the Application of the Eurasian**  
**Economic Union's Common System of Tariff Preferences**

1. This Regulation defines the terms and procedure for the application of the common system of tariff preferences in respect of goods originating in developing and least developed countries eligible for the Eurasian Economic Union's Common System of Tariff Preferences (hereinafter respectively referred to as «developing countries», «least-developed countries», «the EAEU»).

2. Tariff preferences in respect of goods originating in developing and least-developed countries shall be granted upon the importation of such goods into the customs territory of the EAEU as provided in Article 36 of the Treaty on the Eurasian Economic Union of 29 May 2014 (hereinafter referred to as «the Treaty on the EAEU»).

3. Tariff preferences shall be granted in respect of goods originating in developing countries provided that:

a) the country of origin of the imported goods is included in the list of developing beneficiary countries of the EAEU Common System of Tariff Preferences (hereinafter referred to as «the List of developing countries»);

b) the goods are included in the list of goods originating in developing or least-developed countries eligible for tariff preferences upon the importation into the customs territory of the EAEU (hereinafter referred to as «the List of preferential goods»);

c) all the requirements stipulated in the current EAEU rules of origin for developing and least developed countries have been met.

4. The List of developing countries shall include countries that are not classified by the World Bank as high-income countries or upper-middle income countries.

5. A country that is not classified by the World Bank as upper-middle income country or high-income country may not be included in the List of developing countries or be excluded from it in the following cases:

a) income of the country has been defined by the World bank as high or upper-middle within two consecutive years;

b) country's share in world export has reached or exceeded 1 per cent within two consecutive years according to the World Trade Organization's data;

c) the country has signed (or has) preferential trade agreement with the EAEU on the date of entry into force the Decision of the Council of the Eurasian Economic Commission of 6 April 2016 № 47 «On approval of the regulation on the Terms and Procedure for the Application of the Eurasian Economic Union's Common System of Tariff Preferences» or country has preferential trade agreement with the EAEU Member State (Member States) according to paragraph 1 of Article 102 of the Treaty on the EAEU;

d) the country has been included in the UN list of least-developed countries.

6. The Decision of the Eurasian Economic Commission (hereinafter referred to as «the Commission») on exclusion of a country from the List of

developing countries shall enter into force not earlier than at least 6 months after the date of its approval.

7. Tariff preferences shall be granted in respect of goods originating in least-developed countries provided that:

a) the country of origin of the imported goods is included in the list of least-developed beneficiary countries of the EAEU Common System of Tariff Preferences (hereinafter referred to as «the List of least-developed countries»);

b) the goods are included in the List of preferential goods;

c) all the requirements stipulated in the current EAEU rules of origin for developing and least developed countries have been met.

8. The List of least-developed countries shall include countries from the UN list of least-developed countries.

Countries eligible for tariff preferences offered to the countries included in the UN list of least-developed countries in accordance with the Resolutions of the UN General Assembly and countries classified by the World Bank as low-income countries may be included in the List of least-developed countries.

9. A country shall be excluded from the List of least-developed countries, if this country was excluded from the UN list of least-developed countries or the Resolution of the UN General Assembly approving tariff preferences for such country similar to those available to the countries from the UN list of least-developed countries was abolished.

A country included in the List of least-developed countries in accordance with the World Bank classification may be excluded from it if this country is not classified by the World Bank as a low-income country within two consecutive years.

10. The Decision of the Commission on exclusion of a country from the List of least-developed countries shall enter into force not earlier than at least 6 months from the date of its approval.

11. The List of preferential goods shall include goods originating in developing and least-developed countries eligible for tariff preferences upon the importation into the customs territory of the EAEU.

12. Goods may not be included in the List of preferential goods or be excluded from it in one of the following cases:

a) import of preferential goods is sensitive to the existing production of similar goods in the territory of the EAEU Member States (hereinafter referred to as – «the Member States»).

b) the Commission has set tariff quotas for the respective goods.

13. The Decision of the Commission on amendments to the List of preferential goods shall enter into force not earlier than at least 6 months from the date of its approval.

14. Tariff preferences in respect to all or certain goods originating in developing or least-developed countries may be temporarily suspended by the Commission's decision for one or several of the following reasons:

a) the country doesn't take appropriate measures, including those of legislative and organizational nature, to counter illegal turnover of narcotic drugs and psychotropic substances (precursors);

b) the country doesn't take necessary anti-money laundering measures;

c) the country doesn't take necessary anti-terrorism measures;

d) the country has committed unfriendly actions which are regarded as numerous violations of economic interests of the Member State or the EAEU or natural and (or) juridical persons of the Member States, including actions that unreasonably close access to the market of this country to natural and

(or) juridical persons of the Member States or otherwise unreasonably discriminate natural and (or) juridical persons of the Member States;

e) the country has committed repeated violations of the current EAEU rules of origin from developing and least-developed countries (including those pertaining to the procedure for the determination of the goods' origin, compliance with requirements and conditions of administrative cooperation or documentary proofs of origin) which give grounds to believe that such country is unable to duly apply them in respect of the exported goods;

f) the volume of preferential good originating in developing or least developed country imported into the customs territory of the EAEU (at the level of subheading of the Single Commodity Nomenclature of Foreign Economic Activity of the Eurasian Economic Union), that exceeds (in value or numerical terms) 3 per cent of the total volume of the respective goods imported into the customs territory of the EAEU, has increased by more than 50 per cent within a year causing a reduction in the production of similar goods by the enterprises of the Member States and (or) a decrease of their share of the EAEU's domestic market.

15. Temporary suspension of tariff preferences shall be applied, as a general rule, for 1 year.

16. The Decision of the Commission on temporary suspension of tariff preferences shall enter into force not earlier than at least 90 calendar days from the date of its approval.

17. The Commission shall conduct monitoring of the EAEU Common System of Tariff Preferences on the regular basis.

18. Revision of the EAEU Common System of Tariff Preferences, including the amendments to the List of developing countries, the List of least-developed countries and the List of preferential goods should be

conducted by the Commission on the basis of provided monitoring, but not less than once in 3 years.

19. The Customs Authorities of the Member States shall provide, at the request of the Commission, the information regarding the granted tariff preferences.

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