

APPROVED

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

*(as amended by Decisions of the Council of the Eurasian Economic Commission
No. 122 dated 19 December 2019, No. 102 dated 27 November 2025)*

1. This Regulation defines terms and procedure for application of the Common System of Tariff Preferences in respect of goods originating in developing and least-developed beneficiary countries of 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 during their importation into the customs territory of the EAEU as provided for 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 during their importation into the customs territory of the EAEU (hereinafter referred to as «the List of preferential goods»);

c) 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 includes countries classified by the World Bank as low income or lower-middle income countries during three consecutive years.

5. A country that meets the criteria specified in paragraph 4 of this Regulation may not be included in the List of developing countries or may be graduated from it in one of the following cases:

a) the country's income classification has been defined by the World bank as high or upper-middle during three consecutive years;

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

c) the country applies preferential trade agreement concluded between such country and the Union and (or) Member state(s) of the Union (hereinafter referred to as «Member States») in accordance with paragraph 1 of Article 102 of the Treaty on the Union;

d) the country 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»).

6. The Decision of the Eurasian Economic Commission (hereinafter referred to as «the Commission») on graduation of a country from the List of developing countries shall enter into force not earlier than 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 countries;
- b) the goods are included in the List of preferential goods;
- c) 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 includes countries from the UN list of least-developed countries.

The List of least-developed countries may also include countries that in accordance with the UN General Assembly resolutions eligible for tariff preferences similar to those granted to the countries included in the UN list of least-developed countries, as well as countries classified by the World Bank as low income countries during three consecutive years.

9. A country shall be graduated from the List of least-developed countries, if this country was graduated from the UN list of least-developed countries or the UN General Assembly resolution approving tariff preferences for such country similar to those granted to the countries from the UN list of least-developed countries was cancelled.

A country included in the List of least-developed countries in accordance with the World Bank classification may be graduated from it if this country has been classified by the World Bank as lower middle, upper-middle or high income country during three consecutive years.

10. The Decision of the Commission on graduation of a country from the List of least-developed countries shall enter into force not earlier than 6 months from the date of its approval, except for the case provided for in the second subparagraph of this paragraph.

If a country was graduated from the UN list of least-developed countries, the Decision of the Commission on graduation of the country from the List of least-developed countries shall enter into force not earlier than 2 years from the date of its graduation from the UN list of least-developed countries in accordance with the relevant the UN General Assembly resolution.

11. The List of preferential goods includes goods originating in developing and least-developed countries eligible for tariff preferences during their 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 Member States.

b) tariff quotas for the respective goods established by the Commission.

13. The Decision of the Commission on amendments to the List of preferential goods shall enter into force not earlier than 6 months from the date of its approval, except for the amendments of technical or editorial nature.

14. Tariff preferences in respect of all or certain goods originating in developing or least-developed countries may be withdrawn temporarily by the Decision of the Commission for one or more 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 for developing and least-developed countries (including those related to the determination of the origin of goods, 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 goods 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 quantity 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 volume of production of similar goods by the producers of the Member States and (or) a decrease of their share in the EAEU's domestic market.

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

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

17. The Commission shall regularly monitor implementation of the EAEU Common System of Tariff Preferences.

18. The Commission shall review the EAEU Common System of Tariff Preferences, including consideration of amendments to the List of developing

countries, the List of least-developed countries and the List of preferential goods, based on the ongoing 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 on the tariff preferences granted.
