

Summing up, it can be concluded that the provisions of the Convention have become the basis not only for the Customs Code of the CCEEU, but also for the customs legislation in most countries which have adopted its provisions (the Convention has been ratified by 131 States). Naturally, the legislation that meets international standards is not based solely on the provisions of the Convention, but it serves as the basis for the creation of the customs legislation in many countries of the world. Therefore, the Revised Kyoto Convention can be safely called a model of the universal Customs Code.

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«The importance of the country of origin of imported goods when granting tariff preferences»

Research area:

Customs in the context of globalization and regionalization.

The Republic of Belarus strives to actively expand the spheres of trade and economic cooperation with other countries, defining directions in the field of e-commerce, public procurement, technical, sanitary, phytosanitary regulation, establishes uniform principles of competition protection, exchanges information on shipments of goods moved in mutual trade, negotiates the creation of free trade zones, signs new preferential agreements in the field of as part of the Eurasian Economic Union in order to provide tariff preferences for the import of goods.

Recently, the issues of origin of goods have become particularly relevant in connection with the formation of new free trade zones, the adoption of measures to protect the internal market and other measures, the application of which is associated with a specific country (countries) of origin of goods.

Practically all the novelties of the Customs Code of the Eurasian Economic Union (hereinafter referred to as the EAEU TC) concerning this issue are aimed at ensuring unity in approaches to determining, confirming and controlling the origin of goods. The importance of this aspect is explained by the variety of participants involved in these processes to varying degrees – exporters, chambers of commerce, other authorized bodies of the countries of export of goods, importers, customs authorities of the EAEU.

In particular, the EAEU TC defines that the origin of goods is confirmed in all cases when the application of customs and tariff regulation measures, prohibitions and restrictions, measures to protect the internal market depends on the origin of goods. Exceptions are cases indicated by the relevant rules for determining the origin of goods. And also when the goods:

1. Are moved across the customs border of the EAEU by individuals as goods for personal use;
2. Are placed under the customs procedure of customs transit [1].

The document of origin of the goods is a declaration or certificate of origin in accordance with the rules for determining imported/exported goods.

The novelties of the EAEU Customs Code are aimed at reducing the time of customs operations. Thus, the institution of a preliminary decision on the origin of goods is being introduced. At the request of interested persons, the customs authorities of the EAEU may make preliminary decisions on the origin of goods imported into the customs territory of the EAEU before the customs declaration of such goods.

The provision of tariff preferences directly depends on the country of origin of the goods.

The EAEU Customs Code defines that tariff preferences in relation to goods imported into the customs territory of the EAEU are provided in accordance with the Treaty on the Eurasian Economic Union of 29.05.2014 (hereinafter referred to as the Treaty), and provides for the application of the free trade regime by international agreements of the EAEU with a third party. According to the provisions of the Agreement, tariff preference is understood as exemption from payment of import customs duties or reduction of import customs duty rates for goods originating from countries forming a free trade zone with the EAEU, or reduction of import customs duty rates for goods originating from developing countries – users of the unified system of tariff preferences of the EAEU and (or) least developed countries – users of such a system [2].

With the entry into force of the EAEU TC, the previously existing preferential agreements have not undergone major changes, but there are still many projects ahead. Negotiations are currently underway to conclude agreements on the establishment of free trade zones with countries such as Iran, Egypt, Singapore, Israel, and India. In particular, negotiations between Iran and the EAEU on the formation of a free trade zone have been completed, the parties have signed an interim agreement.

The main advantage of free trade zones is the possibility of expanding and simplifying the access of goods to the markets of other countries due to the reduction of tariff protection,

which contributes to the development of mutually beneficial cooperation between the countries. Currently, tariff preferences are provided:

1. With respect to goods originating from developing and least developed countries – users of the unified system of tariff preferences of the EAEU – on the basis of the Rules for Determining the Origin of Goods from Developing and Least Developed Countries established by the EEC. Until the entry into force of the EEC decision, the Agreement on the Rules for Determining the Origin of Goods from Developing and Least Developed Countries of 12.12.2008 will apply;

2. In respect of goods originating from the CIS member States – on the basis of the Rules for Determining the Country of Origin of Goods, which are an integral part of the Agreement on the Rules for Determining the Country of Origin of Goods in the CIS dated 20.11.2009, with the exception of Turkmenistan, Uzbekistan and Georgia, which withdrew from the CIS;

3. In respect of goods originating from Turkmenistan and Uzbekistan – on the basis of the Rules for determining the country of origin of goods approved by the decision of the Council of Heads of Government of the CIS dated 24.09.1993;

4. In respect of goods originating from Georgia – on the basis of the Rules for Determining the country of Origin of Goods approved by the decision of the Council of Heads of Government of the CIS dated 30.11.2000;

5. In respect of goods originating from the Republic of Serbia – on the basis of the intergovernmental Protocol of the Republic of Belarus and the Republic of Serbia on amendments and additions to the Free Trade Agreement of 31.03.2009. Almost all goods fall under the free trade regime applied in trade with Serbia. However, there are certain exceptions. They are established by a separate List to the Agreement, and when importing such goods, the import customs duty is paid in accordance with the generally established procedure;

6. With respect to goods originating from the Socialist Republic of Vietnam – on the basis of the Free Trade Agreement between the EAEU and its member States on the one hand and the Socialist Republic of Vietnam on the other dated 29.05.2015. However, it is worth noting that not all goods in trade can use the preferential tariff regime, but only those with the status of origin from the territory of one of the parties. The criteria for assigning goods to such a status, as well as additional conditions for granting preferential tariff treatment, are established by the rules for determining the origin of the above-mentioned Agreement [3].

The structure of the majority of preferential rules for determining the origin of goods in force today, as a rule, consists of five main blocks controlled by customs authorities:

1. Criteria of origin;

2. Documentary proof of origin;
3. Direct purchase rule;
4. Direct delivery rule;
5. Administrative cooperation.

When conducting customs control of the origin of goods, documents on the origin of goods, information on the origin of goods declared in the customs declaration or contained in documents submitted to the customs authorities, including the accuracy of the information contained in the documents on the origin of goods, as well as the authenticity of certificates of origin of goods, the correctness of their registration and (or) filling in, are checked. In case of violations in the documents on the origin of goods, tariff preferences in respect of imported goods are not provided. However, economic entities have the right to restore tariff preferences.

In this regard, it is worth paying attention to Article 49 of the EAEU Labor Code, which establishes a new competence of the EEC in terms of determining the procedure for restoring tariff preferences. Prior to the implementation of this competence by the EEC, transitional provisions will be in effect in accordance with Article 446 of the EAEU Customs Code, suggesting the possibility of restoring tariff preferences within one year from the date of registration of the customs declaration.

List of used literature

1. The Agreement and the Eurasian Economic Union of 29.05.2014 (with amendments and additions that entered into force on 25.03.2018) [Electronic resource] / Electronic version Consultant plus. – 2022. – Access mode: http://www.consultant.ru/document/cons_doc_LAW_163855/ – Access date: 17.04.2022.
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3. Decision of the EEC Council No. 60 of 14.06.2016 «On approval of the rules for determining the origin of goods from developing and least developed countries» [Electronic resource] / Electronic version Consultant plus. – 2022. – Access mode: http://www.consultant.ru/document/cons_doc_LAW_163855/ – Access date: 18.04.2022.

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