

**AGREEMENT
ON THE RULES OF DETERMINING THE ORIGIN OF GOODS OF
DEVELOPING COUNTRIES WHEN GRANTING TARIFF PREFERENCES WITHIN THE
GENERAL SYSTEM OF PREFERENCES
(MOSCOW, APRIL 12, 1996)**

Also see the Decision on the Rules of Determining the Country of Origin of Goods (Moscow, September 24, 1993)

See also Decision of the Council of the Heads of Governments of the Commonwealth of Independent States of November 30, 2000 on the Rules for Determining the Country of Origin of Goods

The Governments of the Commonwealth member-states, hereinafter referred to as the Contracting Parties, considering the Foundations of the Customs Legislations of the member states of the Commonwealth of Independent States of February 10, 1995, proceeding from the Agreement on Cooperation and Mutual Assistance in Customs Matters of April 15, 1994, aiming at the standardisation of forms of customs documentation and seeking to simplify customs procedures, have agreed as follows:

Article 1

To carry out measures for the creation of a standard regulatory and legal framework for determining the origin of goods of developing countries the Contracting Parties accept the Rules of Determining the Origin of Goods of Developing Countries When Granting Tariff Preferences Within the General System of Preferences, being an integral part of this Agreements.

Article 2

The development and improvement of the standard regulatory and legal framework for determining the origin of goods of developing countries shall be effected by the Contracting Commonwealth member-states with methods to be provided by the State Customs Committee of the Russian Federation.

Article 3

The Contracting Parties shall take measures for the introduction of the required changes and amendments in the national legislation associated with the application of the Rules of Determining the Origin of Goods of Developing Countries When Granting Tariff Preferences Within the General System of Preferences.

Article 4

1. This Agreement is open for the accession hereto of any member-state of the Commonwealth of Independent States that accepts the provisions of the Agreement applicable at the time of accession and that expresses willingness to comply therewith in the full scope.
2. This Agreement may be changed and amended by mutual consent of the Contracting Parties.

Article 5

Any Contracting Party shall be free to discontinue its participation in this Agreement by sending to the depositary a notice in writing of its intention to withdraw from the Agreement not later than 6 months prior to such withdrawal and following the settlement of the obligations undertaken under this Agreement.

Article 6

1. This Agreement shall be applied temporarily on the date of its signing and shall take effect on the date of handing over for custody to a depositary of a third notice of the completion by the Contracting Parties, signatories hereto, of the interstate procedures required to make it effective.
2. The Executive Secretariat of the Commonwealth of Independent States shall be the depositary of this Agreement.

Executed in the city of Moscow on April 12, 1996 in one authentic copy in the Russian language. The authentic copy shall be kept in custody at the Executive Secretariat of the Commonwealth of Independent States which shall supply each state, that is a signatory to this Agreement, with its certified copy.

| | |
|---|---|
| For the Government of Azerbaijan Republic F. Kuliyeu | For the Government of Republic of Moldova A. Sangeli |
| For the Government of the Republic of Armenia | For the Government of the Russian Federation V. Chernomyrdin |
| For the Government of the Republic of Belarus M. Chigir | For the Government of the Republic of Tadjikistan Ya. Azimov |
| For the Government of Gruzia | For the Government of Turkmenistan |
| For the Government of the Republic of Kazakhstan A. Kazhegel'din | For the Government of the Republic of Uzbekistan |
| For the Government of Kyrgyz Republic A. Jumagulov | For the Government Of Ukraine E. Marchuk |

Appendix
to the Agreement on the Rules of Determining the Origin
of Goods of Developing Countries When Granting Tariff
Preferences Within the General System of Preferences
of April 12, 1996

**RULES
OF DETERMINING THE ORIGIN OF GOODS OF DEVELOPING COUNTRIES WHEN
GRANTING TARIFF PREFERENCES WITHIN THE GENERAL SYSTEM OF PREFERENCES**

1. The origin of Goods of Developing Countries Which Are Subject to the Tariff Preferential Treatment.
2. The Goods Wholly Produced in a Developing Country Which Is Subject to the Tariff Preferential Treatment.
3. The Goods Put Through Sufficient Finishing or Processing in a Developing Country Which is Subject to the Tariff Preferential Treatment.
4. Purchase and Direct Delivery.
5. Documentary Certificate.
6. Administrative Cooperation.

These Rules shall be applicable to the goods originating from developing countries.
A list of developing countries shall be made up with due regard for the UNO recommendations.

1. The Origin of Goods of Developing Countries Which Are Subject to the Tariff Preferential Treatment

The goods shall be regarded as originating in a developing country which is subject to the tariff preferential treatment in the following cases, viz:

- (a) when is wholly produced in said country;

- (b) when it is produced in said country by using raw materials, semi-finished or finished items originating from another country or the goods of unknown origin, provided such goods have been put in the country through sufficient finishing or processing as stated herein below.

2. The Goods Wholly Produced in a Developing Country Which is Subject to the Tariff Preferential Treatment

The following goods shall be regarded as wholly produced in a developing country which is subject to the tariff preferential treatment:

- (a) mineral resources extracted in the territory of said country or within its territorial waters or in its continental shelf and in the sea depths, provided the country enjoys the exclusive rights to exploit these resources;
- (b) the vegetable products grown or collected in the territory of said country;
- (c) live animals born and raised in said country;
- (d) products obtained from the animals bred in said country;
- (e) products of sea fishery obtained in the World's Oceans by ships of said country as well as by ships rented or chartered by said country;
- (g) products produced on board the floating fish-factories of said country as well as on board the floating fish-factories chartered by said country, exclusively out of products mentioned under Subitem (f);
- (h) secondary raw materials and wastes resultant from the production and other operations performed in said country;
- (i) high tech products obtained in outer space on board spacecraft owned or rented by said country;
- (j) goods produced in said country exclusively out of products mentioned under Subitems from (a) through (i) hereof.

3. The Goods Put Through Sufficient Finishing or Processing in a Developing Country Which Is Subject to the Tariff Preferential Treatment

The goods shall be considered as having been put through sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment in the event that:

- (a) the goods have undergone sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment and the value of the goods utilized in that process (feedstock, semi-finished and finished goods) originating from other countries which are not subject to the tariff preferential treatment or the goods of unknown origin do not exceed 50% of the value of the goods exported by a developing country which is subject to the tariff preferential treatment.
- (b) the goods have undergone finishing or processing in several developing countries which are subject to the tariff preferential treatment and the value of the goods utilized in the process originating from other countries which are not subject to the tariff preferential treatment or the goods of unknown origin do not exceed 50% of the value of the goods exported by one of the developing countries which is subject to the tariff preferential treatment;
- (c) the goods have been produced in one of the developing states which are subject to the tariff preferential treatment and have been put through finishing or processing in other, one or several developing countries which are subject to the tariff preferential treatment.

The value of the goods mentioned under Sub-items (a) and (b) hereof that originate from the country not subject to the tariff preferential treatment shall be determined on the basis of the customs cost of said goods fixed in the manufacturing country of the exported goods.

The value of the goods of unknown origin mentioned under Subitems (a) and (b) hereof shall be set as equal to the price paid for said goods in the territory of a developing country – manufacturer of the exported goods.

The goods (raw materials, semi-finished and finished products) taken from one of the countries granting preferences into the country which is subject to the tariff preferential treatment and utilized there for the production of goods to be exported into the same country that grants preferences shall be deemed as the goods that have been produced in said developing country-the exporter.

The value of the goods exported by a developing country shall be determined on the basis of the price free ex manufacturing works.

4. Purchase and Direct Delivery

The tariff preferences with regard to the goods originating from developing countries which are subject to the tariff preferential treatment shall be granted only under the condition of direct purchase of such goods in those countries and direct delivery thereof to the country granting tariff preferences.

The goods shall be considered as directly purchased if the importer has acquired them from a person registered according to the established procedure as the subject of business activity in a developing country which is subject to the tariff preferential treatment.

The direct delivery shall be the delivery of goods transported from a developing country which is subject to the tariff preferential treatment to the country granting tariff preferences without the transit through the territory of any other state.

The rule of direct delivery shall be met by the goods transported through the territory of one or several countries due to geographic, transport, technical or economic reasons, provided that the goods in the countries of transit, including during their temporary storage in the territory of those countries shall be under customs control.

The rule of direct delivery shall also be observed by the goods purchased by the importer at exhibits or fairs subject to the compliance with the following conditions:

- (a) the goods have been delivered from the territory of a developing country which is subject to the tariff preferential treatment to the territory of a country of holding an exhibition or fair and have been kept under customs control during the duration of same;
- (b) the goods have not been used since their despatch to an exhibit or fair for any other purpose, except for the purpose of demonstration;
- (c) the goods are imported into the country granting tariff preferences in the same condition in which they have been delivered to an exhibit or fair disregarding the change in the goods condition due to the natural wear and tear or a loss under the normal conditions of transportation and storage.

5. Documentary Certificate

A person moving the goods shall in confirmation of the goods origin in a developing country subject to the tariff preferential treatment present a declaration - a certificate of origin (hereinafter referred to as a certificate) in the format “A” accepted within the General System of Preferences.

The certificate shall be valid for 12 months after the date of issuance thereof.

The certificate shall be submitted to customs authorities in a printed form, free from corrections, in Russian and English.

If necessary, the customs authorities may request the certificate be translated into the national language.

The certificate shall be presented together with a customs declaration and other documents to be produced at the goods customs clearance.

A discrepancy between the quantity of goods actually delivered and that stated in the certificate shall not exceed 5%.

In a case where a certificate is lost, its duplicate (copy) duly certified shall be accepted.

To prove the origin of small consignments of goods (whose customs value does not exceed US\$ 5000) the presentation of the certificate is not required. In that case, the exporter shall have the right to declare the country of origin of goods on an invoice or other shipping documents. In the event there arise any justified doubts as to the accuracy of the declared data on the goods origin, the customs body shall be entitled to require the presentation of a certificate of origin.

On registration of Form A Declarations, Certificates of Origin, on Goods Originating from the Developing and Least Developed Countries, users of the scheme of preferences of the Russian Federation and presented upon importation to the customs territory of the Russian Federation to obtain the tariff preferences within the framework of the General System of Preferences see Order of the State Customs Committee of the Russian Federation NO. 651-r of June 19, 2001.

6. Administrative Cooperation

The CIS member-states shall receive from developing countries which have been granted tariff preferences the names, addresses, and imprints of seals of competent bodies authorized to certify certificates.

The tariff preferential treatment shall not extend to the goods originating from a developing country which has failed to provide the above information.

In the event there arise any justified doubts as to the faultless character of a certificate or the data contained therein as well as regarding the data on the goods origin, the customs or other competent bodies of the country granting tariff preferences may apply to the competent national bodies of developing countries that have certified a certificate with a motivated request to supply additional or specifying data.

The goods of a developing country shall not be regarded as originating from that country which is subject to the tariff preferential treatment unless there is a presentation of a duly executed certificate of origin or the data requested.

The tariff preferences for such goods shall be granted only after the receipt of a satisfactory response of the competent national bodies of a country which is subject to the tariff preferential treatment.

**PROTOCOL
ON THE AMENDMENTS AND
ADDENDA TO THE RULES OF DETERMINING THE
ORIGIN OF GOODS OF
DEVELOPING COUNTRIES WHEN GRANTING TARIFF PREFERENCES
WITHIN THE GENERAL SYSTEM OF PREFERENCES
PROVIDED BY AGREEMENT
ON THE RULES OF THE DETERMINING THE ORIGIN OF GOODS OF
DEVELOPING COUNTRIES WHEN GRANTING TARIFF PREFERENCES
WITHIN THE GENERAL SYSTEM OF PREFERENCES
DATED 12 APRIL 1996**

The Governments of the contracting parties of the present Protocol have agreed as follows:

1. To introduce the 1st paragraph of the 5th clause of the Rules of Determining the origin of goods of Developing Countries when granting Tariff Preferences within the General System of Preferences provided by Agreement on the Rules of Determining the origin of goods of Developing Countries when granting Tariff Preferences within the General System of Preferences dated 12 April 1996 as amended:

Quote

A person moving the goods shall in confirmation of the goods origin in a developing country subject to the tariff preferential treatment present Combined declaration and certificate of origin (hereinafter referred to as a certificate) in the format "A" accepted within the General System of Preferences, which are to be filled in accordance with "The Requirements applied to the completing of the Certificate of Origin (Combined Declaration and Certificate) form "A"

Unquote

And to introduce the 3rd paragraph of the above clause as amended:

Quote

The certificate shall be submitted to customs authorities in a printed form in Russian or English, Insignificant corrections and hand-written indications of registration number of certificate are allowed. The forms of the corrections and indications expounded in "The Requirements applied to the completing of the Certificate of Origin (Combined Declaration and Certificate) form 'A'.

Unquote

2. This Agreement shall be applied temporarily on the date of its signing and shall take effect on the date of handing over for custody to a depository of a third notice of the completion by the Contracting Parties, signatories hereto, of the interstate procedures required to make it effective.

Executed in the city of Kishinev on 7 October 2002 in one authentic copy in the Russian language. The authentic copy shall be kept in custody at the Executive Secretariat of the Commonwealth of Independent States which shall each state, that is a signatory to this Agreement, with its certified copy.

Enclosure to the Protocol on The Amendments and Addenda to the Rules of determining the origin of goods of Developing Countries when Granting Tariff Preferences within the General System of Preferences provided by Agreement on the Rules of Determining the origin of goods of Developing Countries when granting Tariff Preferences within the General System of Preferences dated 12 April 1996

THE REQUIREMENTS APPLIED TO THE COMPLETING OF THE CERTIFICATE OF ORIGIN (COMBINED DECLARATION AND CERTIFICATE) FORM "A"

General Provisions

The Certificate of Origin (Combined Declaration and Certificate) form "A" (hereinafter referred to as the Certificate) are to be produced in a printing-house on a guard net paper or on the paper with protective coloured field (samples of the Certificate in English and Russian are enclosed).

Remarks with the requirements applied to the completing of the certificate could be made in printing-house on the backside of the Certificate in any language or could be completely or partly absent.

The Certificate is to be completed with the means of printer or by printing press (besides the separate indications mentioned below).

No erasure or correction is allowed.

In case of corrections they are to be done through crossing of the mistaken data and printing of the correct data. Each such correction is to be certified by relevant authority, authorised to issue the Certificates.

Declaration of the several types of good in one Certificate is allowed.

It is obligatory to mark registration number, as well as it is obligatory to fill the columns 1, 5 (in case of several goods declaration), 7, 8, 9, 11, 12.

Unused space in the columns 5, 6, 7, 8, 9, 10 is to be crossed to avoid any possible corrections or additions.

In the *top right Column* shall be indicated the registration number of the Certificate. The handwriting of the registration number is allowed. Also the name of the country issued the Certificate shall be indicated.

In the *column 1* shall be indicated the exporter's business name and address (or the name and address of the person whom the rights for the goods purchased was transferred).

In the *column 2* shall be indicated the consignee's name and address. In case the recipient of the goods was defined at the moment the Certificate was issued, the phrase "to order" or the name of the importing country – contracting party of the Agreement on the Rules of Determining the origin of goods of Developing Countries when granting Tariff Preferences within the General System of Preferences dated 12 April 1996 is to be printed in the language the Certificate is completed. It is allowed that the consignee's name and address will be print in addition after the phrase "to order" or after the name of the importing country – contracting party of the Agreement on the Rules of Determining the origin of goods of Developing Countries when granting Tariff Preferences within the General System of Preferences dated 12 April 1996 is to be printed in the language the Certificate is completed.

“In the *column 3* shall be indicated means of transport and route (as far as known).

The *column 4* is used for official use. In case of issuing the Duplicate Certificate instead of spoilt or lost one, the word “duplicate” is to be printed by the by relevant authority of the country of origin. The period of validity is calculated from the date of issue of the original Certificate. In case the Certificate was issued after the consignment the phrase “issued retrospectively” is to be marked in column 4. In case of cancellation of the earlier issued Certificate by relevant authority of the country of origin the column 4 of the newly issued Certificate shall have the wording “issued instead” with indication of the number and dated of issuing of the cancelled Certificate. The column allowed being thin.

In the *column 5* shall be indicated number of each good in case of several goods certification. The column allowed being thin.

In the *column 6* shall be indicated marks and number of packages. In case of several goods certification in one certificate the data shall be types without interval or the interval shall be crossed. The wording “no marks” is allowed. The column allowed being thin.

In the *column 7* shall be indicated the commercial mane of the goods, model, brand, modification, marking of goods, other data enable simple identification of the goods for the purpose of custom’s formalities, and also kind and type of package, number of places. Should the space in the column be not enough for the above, it is allowed to use additional sheets certified by relevant authority issued the Certificate (the stamp print in the column 11 are to be the same with the stamp print in the additional sheet), with indication of the registration number of the Certificate. The completing of the backside of the Certificate is now allowed. In case of the reference to the Specification to the contract in the column, the copy of it is to be also certified by relevant authority issued the Certificate. In case of several goods certification in one certificate the data shall be types without interval or the interval shall be crossed.

In the *column 8* shall be indicated the origin criteria:

“P” – when it is wholly produced in said country.

“Y” – the goods is subject to sufficient finishing or processing (with indication of percentage in the exporting goods value of used in the production raw materials, half-finished products and assemblies originated from other country or the gods of unknown origin, on the FOB basis, for example “Y15%”).

“Pk” – the goods have undergone sufficient finishing or processing in a developing country which is subject to the tariff preferential treatment under the Rules of Determining the origin of goods of Developing Countries when granting Tariff Preferences within the General System of Preferences dated 12 April 1996, or the goods have undergone finishing or processing in several such countries. The origin criteria shall be marked for each type of the goods declared in the column 7. Should different types of goods be declared, some part of it is classified under the same four-digit code in accordance with International Harmonized System, it is allowed to indicate in column 8 one origin criteria lettering for all goods of the same four-digit code.

In the *column 9* shall be indicated gross weight or other quantity. In case of several goods declaration the gross weight or other quantity shall be indicated for each of it.

In the *column 10* shall be indicated number and date of invoices. It is allowed to indicate either one general invoice number for all of declared goods or, when required, the list of invoice number for each type of product. In case the invoice number of certified goods is now known for the recipient of the Certificate indicated in the column 1 on the date of issue, it is allowed that the column 10 stays empty.

In the *column 11* shall be indicate date and place of the certification, name and stamp of the relevant body authorised to issue the Certificates in accordance with national legislature, sign of the official of the body authorised to certify authenticity of the declaration. The stamp shall have clear printing allowing when required to identify its originality. The sign is considered as additional information authorised the authenticity of the declaration.

In the top line column 12 shall be indicated the country of origin. In the middle line shall be indicated importing country. In the lower line shall be indicated place and date of the completing of the certificate. Authorised representative of exporter, mentioned in the column 1, shall sign here the completed Certificate. Presence of the exporter's stamp printing is allowed but considered as not necessary.

**LIST OF THE COUNTRIES USERS OF THE PREFERENTIAL SCHEMES WHEN IMPORTING
TO THE TERRITORY OF THE RUSSIAN FEDERATION**

(Adopted by Governmental Decree No. 1057 dated 13.09.1994, updated by Governmental Decree No. 91 dated 18.03.2003 and No. 161 dated 18.03.2003)

1. Albania
2. Algeria
3. Angola
4. Antilia
5. Antigua and Barbuda
6. Argentina
7. Aruba
8. *Islamic Republic of Afghanistan**
9. Bahamas Islands
10. Barbados
11. *Bangladesh**
12. Bahrain
13. Belize
14. *Republic Benin**
15. Bermuda Islands
16. *Botswana**
17. Republic Bulgaria (Included by the Governmental Decree RF #9 1 dated 25.01.1999)
18. Bolivia
19. Brazil
20. British Virgin Islands
21. Brunci
22. *Burkina Faso**
23. *Burundi**
24. *Bhutan**
25. *Republic Vanuatu**
26. Venezuela
27. Viet Nam
28. Guyana
29. Gabon
30. *Haiti**
31. *Gambia**
32. Ghana
33. Guatemala
34. *Guinea**
35. *Republic Guinea-Bissau**
36. Honduras
37. Hong Kong
38. Grenada
39. *Djibouti**
40. Dominican Republic
41. Egypt
42. *Zaire**
43. *Zambia**
44. Zimbabwe

45. India
46. Indonesia
47. Jordan
48. Iraq Republic
49. Iran
50. Yemen Republic*
51. Republic Cape Verde*
52. Cayman Islands
53. Cambodia*
54. Cameroon
55. Qatar
56. Kenya
57. Cyprus
58. Republic Kiribati*
59. China
60. Korean People's Democratic Republic
61. Columbia
62. Federal Islamic Republic
63. Comoros Islands*
64. Congo
65. Republic Korea
66. Costa Rica
67. Cote D'Ivoire
68. Cuba
69. Kuwait
70. Cook Islands
71. *Lao People's Democratic Republic**
72. *Lesotho**
73. *Liberia**
74. Lebanon
75. Libya
76. Mauritius
77. *Mauritania**
78. *Madagascar**
79. Macedonia
80. *Malawi**
81. *Mali**
82. *Maldives**
83. Malta
84. Malaysia
85. Morocco
86. Mexico
87. *Mozambique**
88. Mongolia
89. Montserrat
90. *Myanmar**
91. Namibia
92. Republic Nauru
93. *Nepal**
94. Independent State Papua New Guinea
95. Nlue
96. Niger*
97. Nigeria
98. Netherlands Antilles Islands

99. Nicaragua
100. United Arab Emirates
101. Sultanates Oman
102. St. Elena Islands
103. Turks and Caicos Islands
104. Pakistan
105. Panama
106. Paraguay
107. Peru
108. Republic Marshall Islands
109. Rwanda*
110. Romania
111. El Salvador
112. *Independent State Western Samoa**
113. *Democratic Republic San Tome and Principe**
114. Saudi Arabia
115. Swaziland
116. Republic Seychelles Islands
117. Senegal
118. St. Vincent and the Grenadines
119. St. Kitts and Nevis
120. St. Lucia
121. Singapore
122. Syria
123. Slovenia
124. *Solomon Islands**
125. *Somali**
126. *Sudan**
127. Surinam
128. *Republic Sierra Leone**
129. Thailand
130. *Tanzania**
131. *Togo**
132. Tokelau
133. Kingdom Tonga
134. Trinidad Tobago
135. *Tuvalo**
136. Tunisia
137. Turkey
138. *Uganda**
139. Uruguay
140. Sovereign Democratic Republic Fiji
141. Federated States Micronesia
142. Philippines
143. Croatia
144. *Central African Republic**
145. Chad*
146. Chile
147. Democratic Socialist Republic Sri Lanka
148. Ecuador
149. *Equatorial Guinea**
150. *Ethiopia**
151. Yugoslavia
152. South African Republic (Included by the Governmental Decree RF # 161 dated 18.03.03)

153. Jamaica

Least developing countries (UN classification), import from these countries is free

Note of the Economic Section:

Countries are listed in that order as per the list in the Russian language.

Prepared by the Economic Section
South African Embassy in Russia

April 8, 2003
Moscow

Office translation from Russian

Quote

***Decree of The Government of the Russian Federation
of 25 May 2000 # 414,***

***On Approval the List of the Goods imported to the Territory of the Russian Federation originated from the developing and least developing, on which the Regime of Preferences is applied to.
(Including amendments of 28 July 2000, 23 August, 30 November 2001, 15 July 2002)***

***Signed by
Chairman of the Government of
The Russian Federation
M. Kasyanov***

***Москва
25 мая 2000 г.
N 414***

Unquote

**List of the Goods
imported to the Territory of the Russian Federation originated from the developing and
least developing, on which the Regime of Preferences is applied to**

| HS code * | Article * | Basic Import tariff |
|---|-----------|---|
| 02 | | 15%, but not less than 0,2 Euro per 1 kg |
| 03 (excluding 0305) | | 10% |
| 04 | | 15% |
| 05 | | 10% |
| 06 | | 5%-15%, but not less than 0,9 Euro per 1 kg |
| 07 | | 15% |
| 08 | | 5%, but not less than 0,1-0,2 Euro per 1 kg |
| 09 | | 5% |
| 1006 | | 10% |
| 11 | | 10% |
| 12 | | 5% |
| 13 | | 5% |
| 14 | | 15% |
| 15 (excluding 1509, 1517 - 1522 00) | | 5-15%, but not less than 0,1 Euro per 1 kg |
| 16 | | 20%, but not less than 0,4 Euro per 1 kg |
| 1801 00 000 0 | | 5% |
| 1802 00 000 0 | | 5% |
| 20 (excluding 2001 10 000 0, 2009 50, 2009 71, 2009 79) | | 15%, but not less than 0,075 Euro per 1 kg |
| 2103 | | 15% |

| | | |
|---|----|--|
| 2104 | | 15% |
| 2401 | | 5% |
| 25 (excluding 2501 00 91, 2529 21 000 0, 2529 22 000 0) | | 5% |
| 26 | | 5% |
| 3003 | | 10% |
| 32 | | 5% |
| 3301, 3302 | | 5% |
| 3402 (excluding 3401) | | 15% |
| 35 | | 5% |
| 3923 | | 20 |
| 4001 | | 5% |
| 4403 41 000 0, 4403 49 | | 15% 15% |
| 4407 24 - 4407 29 | | 15% |
| 4420 | | 15% |
| 4421 | | 15% |
| 45 | | 5% |
| 46 | | 20% |
| 50 | | 5% |
| 5101 | | 10% |
| 5201 00 | | free |
| 53 | | 15% |
| 56 | | 5% |
| 5701 | | 20%, but not less than 0,5 Euro per 1 m2 |
| 5702 10 000 0 | | 20%, but not less than 0,5 Euro per 1 m2 |
| 5705 00 100 0 (only for handmade carpets) | ** | 20%, but not less than 1 Euro per 1 m2 |
| 5808 | | 20% |
| 6702 90 000 0 | | 20%, but not less than 0,5 Euro per 1 m2 |
| 68 | | 15% |
| 6913 | | 20% |
| 6914 | | 20% |
| 7018 10 | | 15% |
| 7117 | | 20% but not less than 4,0 Euro per 1 kg |
| 9401 50 000 0 | | 20%, but not less than 0,7 Euro per 1 kg |
| 9403 80 000 0 | | 20%, but not less than 1,3 Euro per 1 kg |
| 9403 90 900 0 | | 20%, but not less than 0,7 Euro per 1 kg |
| 9601 | | 20% |
| 9602 00 000 0 | | 20% |
| 9603 | | 20% |
| 9604 00 000 0 | | 20% |
| 9606 | | 20% |
| 9609 | | 20% |
| 9614 | | 20% |
| 9615 11 000 0 | | 20% |
| 9617 00 | | 20% |
| 97 | | free |

* The articles are defined exclusively by HS codes.

** Tariff preferences only for handmade carpets

The source: the State Customs Committee of the Russian Federation