

No. 19751

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**BULGARIA, CZECHOSLOVAKIA, HUNGARY,  
POLAND and UNION OF SOVIET SOCIALIST  
REPUBLICS**

**Agreement on uniform rules for determining the origin of  
products from developing countries for the granting of  
tariff preferences within the framework of the  
generalized system of preferences (with annex).  
Concluded at Moscow on 5 June 1980**

*Authentic text: Russian.*

*Registered by the Secretariat of the Council for Mutual Economic  
Assistance on 17 April 1981.*

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**BULGARIE, TCHÉCOSLOVAQUIE, HONGRIE,  
POLOGNE et UNION DES RÉPUBLIQUES  
SOCIALISTES SOVIÉTIQUES**

**Accord relatif à l'application de règles uniformes pour la  
détermination de l'origine des marchandises en  
provenance des pays en développement en vue de  
l'octroi de tarifs préférentiels dans le cadre du système  
généralisé de préférences (avec annexe). Conclu à  
Moscou le 5 juin 1980**

*Texte authentique: russe.*

*Enregistré par le Secrétariat du Conseil d'assistance économique mutuelle  
le 17 avril 1981.*

## [TRANSLATION—TRADUCTION]

AGREEMENT<sup>1</sup> ON UNIFORM RULES FOR DETERMINING THE ORIGIN OF PRODUCTS FROM DEVELOPING COUNTRIES FOR THE GRANTING OF TARIFF PREFERENCES WITHIN THE FRAMEWORK OF THE GENERALIZED SYSTEM OF PREFERENCES

The Contracting Parties,

Guided by a desire to secure the most favourable conditions of access to their markets for products originating from developing countries,

In order to unify the rules for determining the origin of products from developing countries for the granting of tariff preferences,

Bearing in mind resolutions 21 (II) and 24 (II) of the United Nations Conference on Trade and Development (UNCTAD) and resolution 96 (IV) of that Conference,

Have agreed as follows:

*Article 1.* The Contracting Parties shall put into effect rules for determining the origin of products from developing countries for the granting of tariff preferences within the framework of the generalized system of preferences (hereinafter referred to as “the Rules”), which shall be an integral part of this Agreement (appended).

*Article 2.* The Rules shall apply to products originating from developing countries which benefit from tariff preferences and to all products originating from the least developed of the developing countries.

*Article 3.* The Contracting Parties shall independently draw up a list of beneficiary developing countries, the scale of tariff preferences granted and the list of the least developed of the developing countries whose products are accorded duty-free entry.

*Article 4.* Nothing in this Agreement shall alter the fact that tariff preferences for products from developing countries shall be accorded by each Contracting Party independently.

*Article 5.* This Agreement is subject to ratification or approval in accordance with the internal legislation of the States which have signed it.

The instruments of ratification or notification of approval shall be deposited with the Secretariat of the Council for Mutual Economic Assistance, which shall act as depositary for this Agreement.

<sup>1</sup> Came into force on 24 March 1981, the date of the deposit with the Secretariat of the Council for Mutual Economic Assistance of the last of the instruments of ratification or notifications of approval by the signatory States, in accordance with article 5.

<i>State</i>	<i>Date of deposit of the instrument of ratification or approval (A)</i>	<i>State</i>	<i>Date of deposit of the instrument of ratification or approval (A)</i>
Bulgaria . . . . .	4 February 1981 A	Union of Soviet Socialist Republics . . . . .	29 September 1980 A
Czechoslovakia . . .	11 February 1981 A		
Hungary . . . . .	24 March 1981 A		
Poland . . . . .	16 December 1980		

This Agreement shall enter into force on the date when the instruments of ratification or notifications of approval have been deposited with the depositary by the last State to sign it.

*Article 6.* Other States may accede to this Agreement after it has entered into force. Accession shall be considered effective 90 days after the depositary has received the documents of accession.

*Article 7.* Each of the Contracting Parties may denounce this Agreement by notifying the depositary to that effect. The denunciation shall become effective 12 months after the depositary has received this notification.

*Article 8.* The depositary shall immediately inform all Contracting Parties to this Agreement and States which have acceded to it of the date of deposit of each instrument of ratification, notification of approval of the Agreement or document of accession, the date of entry into force of the Agreement and of its receipt of other notifications arising from this Agreement.

*Article 9.* The depositary shall take the appropriate measures to register this Agreement with the Secretariat of the United Nations in accordance with Article 102 of the Charter of the United Nations.

*Article 10.* The original text of this Agreement shall be deposited with the depositary, which shall duly send certified copies of the Agreement to the States which have signed the Agreement and acceded to it.

DONE in Moscow on 5 June 1980 in a single copy in the Russian language.

For the Government of the People's Republic of Bulgaria:  
[KH. KHRISTOV]

For the Government of the Hungarian People's Republic:  
[P. VERESS]

For the Government of the Polish People's Republic:  
[R. KARSKI]

For the Government of the Union of Soviet Socialist Republics:  
[N. PATOLICHEV]

For the Government of the Czechoslovak Socialist Republic:  
[A. BARCÁK]

ANNEX TO THE AGREEMENT OF 5 JUNE 1980 ON UNIFORM RULES FOR DETERMINING THE ORIGIN OF PRODUCTS FROM DEVELOPING COUNTRIES FOR THE GRANTING OF TARIFF PREFERENCES WITHIN THE FRAMEWORK OF THE GENERALIZED SYSTEM OF PREFERENCES

RULES FOR DETERMINING THE ORIGIN OF PRODUCTS FROM DEVELOPING COUNTRIES FOR THE GRANTING OF TARIFF PREFERENCES WITHIN THE FRAMEWORK OF THE GENERALIZED SYSTEM OF PREFERENCES

1. *Determination of products produced in a beneficiary country*

A product shall be considered to have been produced in a beneficiary country in the following cases:

- (a) When it is wholly produced in that country;
- (b) When it is produced in that country using raw materials, semi-manufactures or manufactures which originate from another country or are of unknown origin, provided that such products have been sufficiently processed or reprocessed, as indicated below, in the exporting country.

2. *Products wholly produced in a beneficiary country*

The following products shall be considered to be wholly produced in a beneficiary country:

- (a) Minerals mined in the territory or on the continental shelf of that country;
- (b) Plant products grown in that country;
- (c) Live animals born and raised in that country;
- (d) Products derived from live animals in that country;
- (e) Hunting and fishing industry products produced in that country;
- (f) Sea-fishing products and other products of the sea caught by vessels of that country and by vessels chartered by that country;
- (g) Products manufactured on board factory ships belonging to or chartered by that country exclusively from the products mentioned in subparagraph (f);
- (h) Used products collected within that country that are suitable for the renewal of raw materials;
- (i) Waste materials and scrap from industrial operations carried out in that country;
- (j) Products produced in that country exclusively from the products mentioned in subparagraphs (a) to (i) of this paragraph.

3. *Products which have been sufficiently processed or reprocessed in a beneficiary country*

A product shall be considered to have been sufficiently processed or reprocessed in a beneficiary country if:

- (a) It has been processed or reprocessed in that country and the value of products which originate from another country or are of unknown origin does not exceed 50 per cent of the value of the product exported by that country;
- (b) It has been processed or reprocessed in several beneficiary countries and the value of products which originate from other countries or are of unknown origin does not exceed 50 per cent of the value of the product exported by one such country;
- (c) It has been produced in one of the beneficiary countries and has been processed or reprocessed in another such country or other such countries.

The value of a product referred to in subparagraphs (a) and (b) of this paragraph originating from another country shall be determined on the basis of the customs value of the product established in the country producing the exported product to which preference is accorded.

The value of a product of unknown origin referred to in subparagraphs (a) and (b) of this paragraph shall be taken to be the price paid for this product in the country which produced the exported product to which preference is accorded.

Products (raw materials, semi-manufactures and manufactures) imported from one of the preference-giving countries to a beneficiary country and used there for the production of products subject to export to the same preference-giving country shall be considered to be products produced in the above-mentioned exporting beneficiary country.

The value of an exported product shall be determined on the basis of the f.o.b. price.

#### 4. *Purchase and direct shipment*

Tariff preferences shall be accorded to products originating from beneficiary developing countries if the products are purchased directly in those countries.

A product shall be considered to be directly purchased if the importer has purchased it from a firm registered in the beneficiary developing country.

Products originating from beneficiary developing countries shall be subject to direct shipment to the preference-giving country. The rules of direct shipment also apply to products transported through the territory of one or more countries for geographical, transport, technical or economic reasons and when they are temporarily stored in the territory of such countries, provided that the products are continually under the customs control of the country of transit.

#### 5. *Exhibitions and fairs*

If a product from a beneficiary country is purchased during or after an exhibition or fair, tariff preferences shall be granted, provided that the importer purchased the product in the form in which it entered the exhibition or fair, when the product meets the requirements of these Rules, when it has not been used for purposes other than display purposes after shipment to the exhibition or fair and has remained under customs control during the exhibition or fair.

Proof of origin of such products shall be established in the same manner as in the case of the export of products from beneficiary developing countries, and the name and duration of the event shall be indicated.

#### 6. *Documentary evidence*

As certification of the origin of a product in a beneficiary developing country, the producer or exporter shall present a declaration-certificate of origin for the product (hereinafter referred to as "the certificate") on form A adopted within the framework of the generalized system of preferences.

The certificate shall be presented together with the other documents accompanying the product during customs inspection, but no later than one year after delivery of the product. Any discrepancy between the amount of the product actually supplied and that indicated on the certificate may not exceed  $\pm 5$  per cent.

If the certificate is lost, an officially certified duplicate (copy) shall be accepted.

For certification of the origin of small consignments of products\* the presentation of a certificate of origin is not required, but the exporter may, in lieu of a certificate of origin for the products, state the country of origin of the product on a combined dispatch note and invoice or on other accompanying documents attached to the product.

The document containing the exporter's declaration shall be submitted to the customs authorities of the preference-giving country.

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\* With an invoice value approximately equivalent to less than \$US 5,000.

### 7. Administrative co-operation

Countries accepting these Rules shall not require that impressions of the stamps and samples of the handwriting of persons authorized to attest certificates in beneficiary countries be made available for publication.

Should any legitimate doubts arise about the authenticity of a certificate or of the information thereon, or about information concerning origin, the customs or other competent authorities of the preference-giving country may submit to the competent national authorities or authorized organizations that attested the certificate a request, stating the reasons, for additional or more specific information.

A product shall not be considered as originating from a beneficiary country until the appropriate certificate of origin or the requested information has been submitted.

Tariff preferences shall be recorded to such a product only after receipt of a satisfactory reply from the competent national authorities or authorized organizations of the beneficiary country.

#### *Annex to the Rules*

- |  |                             |   |  |  |   |
|--|-----------------------------|---|--|--|---|
| 1. Goods delivered by the exporter<br>(name of firm, address, country)   |                             |   |  |  |   |
| 2. Goods received by the importer<br>(name of organization, address, country)  |                             |   |  | GENERALIZED SYSTEM OF PREFERENCES<br>CERTIFICATE OF ORIGIN<br>(combined declaration and certificate) |   |
|  |                             |   |  | FORM A   |   |
|  |                             |   |  | Used in . . . . . (country)<br>(see explanations on reverse)   |   |
| 3. Means of transport and route<br>(where known)   |                             |   | 4. For use by official establishments  |  |   |
| 5. Serial number   | 6. Grades and No. of pieces | 7. Number and type of pieces; description of products | 8. Criteria of origin of goods (see explanations on reverse side)  | 9. Gross weight or other units indicating quantity   | 10. Number and date of combined dispatch note and invoice |
| 11. Certification<br>On the basis of an inspection it is hereby certified that the exporter's declaration is accurate.<br>Place and date, signature and stamp of certifying establishment. |                             |   | 12. Exporter's declaration<br>The undersigned states that the above information is accurate;<br>that all the products originate from . . . . . (country) and that they meet the requirements of origin established for such products by the generalized system of preferences for products exported to . . . . . (importing country).<br>Place and date, authorized signature. |  |   |

#### NOTES

(on the reverse side of form A)

- Countries accepting this form for purposes of the generalized system of preferences (GSP):
  - People's Republic of Bulgaria
  - Hungarian People's Republic

- Polish People's Republic
- Union of Soviet Socialist Republics
- Czechoslovak Socialist Republic

Detailed information concerning the rules governing admission to the GSP in these countries is available from the customs authorities of the countries. The following paragraphs contain the basic elements of these rules.

2. Criteria for the origin of products exported to the People's Republic of Bulgaria, the Hungarian People's Republic, the Polish People's Republic, the USSR and the Czechoslovak Socialist Republic

The above-mentioned countries shall accord preferences to products:

- (a) Wholly produced in a beneficiary country;
- (b) Produced using raw materials, semi-manufactures or manufactures which originate from another country or are of unknown origin provided that:
  - (i) The product has been processed or reprocessed in that country and the value of products which originate from another country or are of unknown origin does not exceed 50 per cent of the value of the product exported by that country;
  - (ii) The product has been processed or reprocessed in several beneficiary countries and the value of products which originate from other countries or are of unknown origin does not exceed 50 per cent of the value of the product exported by one such country;
- (c) Produced in one of the beneficiary countries and processed or reprocessed in another such country or other such countries.

If the products meet the above criteria, the exporter shall indicate these criteria of origin in section 8 on the front of the certificate of origin, on the basis of which the exporter declares that its products meet the GSP requirements, as indicated in the table below:

<i>Applying countries</i>	<i>Conditions of production or processing in the exporting country as indicated in section 12 of form A</i>	<i>Entry in section 8</i>
People's Republic of Bulgaria, Hungarian People's Republic, Polish People's Republic, Union of Soviet Socialist Republics, Czechoslovak Socialist Republic	a. Product wholly produced in exporting country (cf. para. 2 (a))	R
	b. Product including value added (cf. paras. 2 (b) (i) and 2 (b) (ii))	U Plus the cost of materials and components, expressed as a percentage on the basis of the f.o.b. prices of the exported product. e.g.: U=55%
	c. Product produced in one of the beneficiary countries and processed or reprocessed in another such country or other such countries (cf. para. 2 (c))	Rk

The certificate shall be submitted in printed form, without corrections in the language of the importing country or in the English, French or Spanish languages, in two copies, each attested by the competent national authority or authorized organization.