

5. Решение Совета Евразийской экономической комиссии от 20 декабря 2017 г. N 107 "Об отдельных вопросах, связанных с товарами для личного пользования" [Электронный ресурс]. Режим доступа: http://www.consultant.ru/document/cons_doc_LAW_293595. – Дата доступа: 08.03.2021.

CERTIFICATION OF ORIGIN OF GOODS СЕРТИФИКАЦИЯ ПРОИСХОЖДЕНИЯ ТОВАРА

Козлова М. В.

Научный руководитель: преподаватель Мойсеенок Н.С.
Белорусский национальный технический университет

A certificate of origin is an important international trade document that certifies that goods in a particular export shipment are wholly obtained, produced, manufactured or processed in a particular country. The certificate of origin contains information regarding the product, its destination, and the country of export.

The country of origin of goods is identified with the aim of applying tariff and non-tariff measures to regulate the import of goods into the customs territory of the country and the export of goods from this territory, as well as ensuring the accounting of goods in foreign trade statistics.

The identification of the country of goods origin is based on the principles of international practice. The country of origin of goods is considered to be the country in which the goods were completely produced or subjected to sufficient processing in accordance with the criteria established by the legislative acts of the country. Moreover, as the country of origin of goods there can be understood a group of countries, customs unions of countries, a region or a part of a country, if there is a need to isolate them in order to identify the origin of goods.

The customs duty rate is established depending on the country of goods origin. The certificate of origin is an important form because it can help determine whether certain goods are eligible for import, or whether goods are subject to duties.

Almost every country in the world requires the certificate of origin for customs clearance procedures: when determining the duty that will be assessed on the goods or, in some cases, whether the goods may be legally imported at all.

The goods origin from the Republic of Belarus is certified by the certificate, issued by Belarusian Chamber of Commerce and Industry and its branches. Certificates of goods origin are presented in official state bodies of importer countries, with which the Republic of Belarus has an agreement for most-

favoured-nation conditions, in order to receive preferences for Belarusian goods purchasers, i.e., economic regime benefits.

The form of the certificate depends on the country to which the goods are exported. There are several forms of the certificate of origin depending on a state, in which Belarusian goods are exported, the certificates can be drawn up:

- according to form "CT-1" for the goods export in the CIS countries;
- according to form "A", for the goods export in EU countries, USA, Canada, Japan, Turkey and Switzerland;
- according to form "Textile production", for the goods export in EU countries;
- according to form "CT-2", for the goods export in Serbia;
- according to form "CT-3", for the goods export in the Islamic Republic of Iran;
- according to form "EAV", for the goods export in the Socialist Republic of Vietnam;
- according to the form, established by Mexico;
- certificate of general form for the goods export in the countries, not specified above.

Belarusian Chamber of Commerce and Industry and its branches can certify the certificate of origin of the goods. But a list of necessary documents must be provided to verify the certificate of origin of the goods:

supporting document about the foreign trade transaction (contract, agreement etc.);

invoice-pro forma or pro forma invoice for exporting goods or other bordereau (consignment notes or railroad waybills);

in case of business entity application (not manufacturer) for issuing certificate of origin there should be additionally supporting documents about buying goods.

The certificate of origin is usually demanded by customs authorities of the country, which receives the imported goods, for tariff and non-tariff regulation of the import of goods, granting reduced rates, implementation of the duty-free import of a product or when the release from surtaxes is carried out. The certificate of origin is issued after the examination on the basis of the examination certificate.

Литература

1. International Chamber of Commerce [Электронный ресурс]. – Режим доступа : <https://iccwbo.org/resources-for-business/certificates-of-origin/>. – Дата доступа : 17.03.2021.

2. Белорусская торгово-промышленная палата Витебское отделение [Электронный ресурс]. – Режим доступа : <https://cci-vitebsk.by/ru>. – Дата доступа : 17.03.2021.