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## ACCESSION OF BELARUS

### Memorandum on the Foreign Trade Régime

The Memorandum on the Foreign Trade Régime submitted by the Government of the Republic of Belarus is reproduced hereunder.

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In accordance with the procedures set out in document WT/ACC/1, members are requested to communicate to the Secretariat by 26 February 1996, any questions they may wish to put concerning the matters dealt with in the memorandum, for transmission to the authorities of the Republic of Belarus.

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## I. INTRODUCTION

The Republic of Belarus declared its independence from the Soviet Union and became a sovereign State on 27 July 1991. Being a founding member of the United Nations facilitated rapid recognition of Belarus' independence by the international community.

Since independence, the focus of economic policy in Belarus has been on transforming the former central planning system into a market economy. This task has been complicated, however, by several obstacles that are only gradually being overcome. Many enterprises were cut off from their supplies of inputs or from their export markets when the trade and payment system in the former Soviet Union disintegrated. Depending almost completely on energy imports, Belarus also suffered a major deterioration in its terms of trade due to rising import prices for energy from 1992 onwards. Last but not least, political institutions in Belarus needed to accumulate experience in order to design and implement policies in areas for which they had previously not been responsible, such as macroeconomic management, taxation and external economic relations.

Radioactive contamination due to Chernobyl nuclear accident (Belarus received almost 70 per cent of the total radioactive fallout) also continues to impose a heavy burden in humanitarian as well as in fiscal terms. As a result, in recent years approximately 15 per cent of the central government budget went towards alleviating the impact of this contamination, for example through the resettlement of the population from the most contaminated areas, the provision of additional medical care, and the decontamination of affected areas.

As a result of these difficulties, the macroeconomic situation in Belarus since 1991 has been characterized by a sharp decline in gross domestic product, coupled with high inflation. At the same time, however, considerable progress has been made in creating the institutional infrastructure for a market economy. A new Constitution has defined the division of responsibilities among the legislative, executive and judiciary branches. All enterprises have been made independent from the government, the system of price regulation has been significantly modified, privatization has been initiated, the tax system was reformed, and a two-tier banking system was created.

Policy reform aimed at macroeconomic stabilization and structural adjustment gathered momentum during the second half of 1994. An encompassing programme of reforms was formulated by a task force representing not only government and major political groups, but also employer federations and trade unions. This programme became the basis for an agreement between the Belarusian government and the International Monetary Fund concluded in December 1994. Belarus commits itself, *inter alia*, to cutting its budget deficit through further reductions in consumer subsidies, to phasing out State support for enterprises through directed credits, and to speeding up privatization. Together with the substantial financial support pledged by the IMF and the World Bank, these measures are expected to reduce monthly inflation rates from more than 30 per cent in the last quarter of 1994 to less than 3 per cent by the last quarter of 1995.

The long-term success of economic reform hinges upon the integration of the Belarusian economy into the international division of labour. The Belarusian government is aware that Belarus, as a small economy, will benefit greatly from maintaining open markets for imported goods and services. At the same time, the Belarusian economy can only specialize according to its international comparative advantage if it has access to other countries' markets. Therefore the Belarusian government attaches high priority to the country's accession to the World Trade Organization.

This Memorandum contains detailed information on the Belarusian economy, the foreign trade regime and trade-related policies. It is intended to facilitate the deliberations of the Working Party

on the accession of Belarus to the WTO. The Government of the Republic of Belarus is ready to provide any additional information that governments represented in the Working Party may request.

## **II. ECONOMY, ECONOMIC POLICIES AND FOREIGN TRADE**

### **1. Economy**

#### **(a) General description**

The Republic of Belarus is situated in the centre of the European continent, bordering on Poland in the West, Lithuania and Latvia in the North-West, Russia in the North and East, and Ukraine in the South. Its land area is 207,600 km<sup>2</sup>, stretching 560 km north to south, and 650 km west to east. The terrain is predominantly plain, and the climate moderately continental. The average temperature in Belarus is about 18 C in July and minus 6 C in January. The capital of Belarus, Minsk, is home to roughly one fifth of the country's 10,3 million inhabitants (47 per cent men, 53 per cent women). Urbanization is on the increase: 68 per cent of the population now live in urban areas compared with 43 per cent in 1970. The density of the population is about 50 people per km<sup>2</sup>, which is a little lower than the European average of 67. The official languages of the country are Belarusian and Russian. The most widely used business languages are Russian, English and German.

The largest rivers in Belarus are the Dnieper, the Western Dvina, the Niemen, and the Bug. The country has a large number of lakes of which 280 are larger than 1 km<sup>2</sup>. Belarus is famous for its forests, which cover about one-third of its territory. Almost half the territory is used for agriculture (9.3 mln ha), of which 67 per cent is arable land. Due to radioactive fallout from the Chernobyl' accident, 3.2 per cent of the territory is unsuitable for human habitation, and 4.4 per cent of arable land (264000 ha) cannot be used for agricultural purposes. As a result, approximately 130,000 people had to be evacuated from the most contaminated areas from 1986 through 1994, with a further 33,000 people to be resettled over the next 3 years.

Belarus has extensive non-metallic mineral resources (other than energy materials), of which potassium is the most commercially important. Its potassium output of 4.17 mln tons in 1994 amounted to 11 per cent of world production. The country depends on imports for most of its energy needs; the share of imports in domestic consumption is roughly 98 per cent for natural gas, 91 per cent for petroleum, and 100 per cent for bituminous coal. Local deposits of primary power sources include peat, petroleum, oil shales, and brown coal.

Of the working population of Belarus of 6 million in 1994, 39 per cent were employed in industry and construction. The most important branches of industry are non-electrical and electrical machinery and electronics; transport equipment; the petro-chemical industry; and the food and light industries. One fifth of the working population are engaged in agriculture, where cattle breeding, flax and potatoes are particularly important. Almost 2 per cent of the work force were registered as unemployed at the end of June 1995.

#### **(b) Current economic situation**

Since 1991 the Belarusian economy has contracted sharply and at the same time experienced high inflation (Table 1). In this sense the situation is similar to most former centrally planned economies that embarked on the transition to a market economy. In Belarus the situation was aggravated, however, by the extent of the integration of manufacturing industry into the division of labour among the member republics of the former Soviet Union, and by the particularly large deterioration in the terms of trade due to rising import prices for energy materials.

The reform programme implemented since late 1994 has led to a sharp decline in inflation. While the monthly rate was 39 per cent in January 1995, it fell to below 6 per cent in August and is expected to decline further.

## **2. Economic policies**

### **(a) Main directions**

The main objectives of economic policy in Belarus during the coming years can be categorized under the headings of macroeconomic stabilization, economic restructuring, and institutional reform. In the area of macroeconomic adjustment, significant progress has been made on the measures agreed with the IMF in late 1994. Most importantly, preferential credit from the National Bank to the government and enterprises has been curtailed substantially, and all direct subsidies have been terminated. The government budget deficit will be reduced through expenditure cuts, and the remaining deficit will be financed in a non-inflationary manner through government bonds and credits from the international financial institutions. The refinancing rate for National Bank credit to commercial banks is set monthly on the basis of forecast inflation, and has been positive in real terms since March 1995.

The core of economic restructuring is the adjustment of enterprises to changing relative prices for inputs and outputs and the imposition of greater financial discipline. Domestic prices for all goods, including agricultural products (except some alcoholic drinks), have been fully liberalized, and all price subsidies except for some essential consumer services (local transport, residential heating) have been abolished. The remaining preferential credits from the government budget to enterprises will be strictly targeted towards the conversion of military production facilities to civilian use and the development of the private agricultural sector.

Both macroeconomic stabilization and economic restructuring depend on institutional reforms in key areas. 15 per cent of all State property (excluding housing and land) has been privatized, and another 15 per cent will follow by the end of 1995. All enterprises in wholesale trade have already been privatized. In retail trade, many large enterprises have been converted into joint-stock companies, and in all enterprises financial responsibility now rests with the management. The Belarusian government also attaches great importance to developing an active competition policy and to maintaining an open foreign trade regime in order to ensure that domestic markets are open to competition.

### **(b) Monetary and fiscal policies**

The primary emphasis of macroeconomic policy in Belarus is on reducing inflation from the unsustainably high level reached during the last quarter of 1994. The monthly inflation rate was 26 per cent in October, 41 per cent in November, and 31 per cent in December 1994. At a technical level, high inflation was mainly the result of credit expansion by the National Bank of Belarus. In the absence of sufficient domestic savings, central bank credit was used to finance a significant portion of the government budget deficit. Furthermore, the National bank provided working capital to enterprises at negative real interest rates in the form of directed credit, in order to avoid yet more disruption of economic activity.

The Belarusian government has concluded an agreement with the IMF in late 1994 which sets a ceiling on the narrow government budget deficit of 4 per cent of GDP in 1995 (vs. an actual figure of 6 per cent in 1994). No more than half the deficit is to be financed by central bank credit (vs. almost two thirds in 1994) at a positive real interest rate of 6.5 per cent per month.

Implementation of this programme involves considerable social constraints as consumer subsidies for heating, rents and public transport are being cut further to meet the agreed targets for government expenditure. It is expected, however, that with a basic social safety net now in place, and with the



substantial financial support provided by the IMF (cf. Section II.2.c below), monthly inflation rates will be reduced to 3 per cent by the last quarter of 1995.

A two-tier banking system was established in Belarus in 1991 by separating the central and commercial bank functions previously performed by the former State Bank of the Soviet Union. Today there are 46 commercial banks, most of which are newly founded institutions owned by a variety of enterprises, cooperatives and individuals. The commercial banks are supervised by the National Bank of Belarus on the basis of prudential regulations that are continuously refined to account for the growing scope of the activities of commercial banks. Commercial banks in Belarus today provide a working payment system for national, intra-CIS and international transactions along with many other banking services. Their role in enterprise finance, especially long-term investment, however, is still limited. This is due not only to overall macroeconomic instability, but also to the banks' limited experience in areas such as credit risk appraisal. The Belarusian government therefore attaches great importance to further financial sector development.

### **(c) Foreign exchange and payments system**

The Belarusian ruble was effectively separated from the Russian ruble in mid-1992 when the payments system among the former member republics of the Soviet Union became bilateralized. A unified, market-determined exchange rate regime has been in force since 1 December 1993. The National Bank registers the official exchange rates of foreign currencies (mainly the US Dollar, the Deutsche Mark and the Russian Ruble) on the basis of auctions held 5 times a week at the inter-bank currency exchange. The Belarusian ruble became the sole legal tender of the Republic of Belarus in October 1994. Since 1 January 1995 the settlement of accounts among residents in foreign currency is not normally permitted.

The Belarusian ruble is convertible for practically all current transactions between residents and non-residents. Capital transfers by legal persons require prior authorization by the National Bank, which will be granted if the transfer is considered to be in the interest of Belarus. Natural persons may purchase and sell currency through the exchange offices of authorized commercial banks and certain enterprises. Legal persons may buy foreign currency at the inter-bank currency exchange to pay for import contracts, travel expenses, interest on foreign credits, or to repay loans. There are no taxes or duties on foreign exchange operations.

In order to prevent illegal capital flight, exporters of goods and services are required to indicate in their customs declarations through which bank they will receive payments from abroad, as well as the approximate dates of payments. The State Customs Committee notifies banks of the expected receipts of foreign currency. Banks are required to inform the Ministry of Foreign Economic Relations if payment is not received within 30 days of the expected date.

All export earnings in freely convertible currency are subject to a 15 per cent tax. Export earnings in freely convertible currencies may be deposited to the exporter's foreign currency account. Barter transactions are subject to a 10 per cent tax.

The Republic of Belarus became a member of the International Monetary Fund in 1992. Technical assistance was received from the IMF, in particular, by the National Bank in the field of banking supervision, and by the Ministry of Finance in the areas of tax administration, budget formulation, the creation of a treasury office, and balance of payment statistics. In the framework of the Systemic Transformation Facility, Belarus received a first credit tranche of 70.1 million SDR (98.0 million US dollars) in August 1993, a second credit tranche of 101.7 million US.\$ in February 1995. In late 1994 the Belarusian government and the IMF signed an agreement on a strategy for macroeconomic

stabilization. An agreement on a stand-by credit (246.4 million US dollars) was concluded with the IMF in September 1995. First credit tranche of 66.5 US.\$ was received in September 1995.

**(d) Foreign and domestic investment policies**

Gross investment in Belarus has declined sharply in recent years. Government investment was curtailed by the need to contain expenditures, and is now concentrated on the transport and communications infrastructure, and on the liquidation of the consequences of the Chernobyl catastrophe. Investment by enterprises is also very small because of the unstable macroeconomic situation. It is expected that macroeconomic stabilization (cf. Section II.2.b above) will in due course permit investment to recover.

Special measures have been taken to attract direct foreign investment to Belarus on the basis of the law "On Foreign Investment in the Republic of Belarus" of 14 November 1991 with amendments of 16 June 1993. Foreign investors are granted national treatment. Investment in the form of imported capital goods is exempt from customs duties. Profits may be freely repatriated.

Foreign investment may either take the form of Joint Ventures with Belarusian partners, or of wholly foreign-owned enterprises. Enterprises with foreign investment equal to at least 30 per cent of equity, except trading firms, are exempt from taxes on profits from the sale of their own products and services for the first 3 years from the date at which a positive profit was declared for the first time. If any legislation is changed to the disadvantage of the foreign investor, the laws in force at the time when the enterprise with foreign investment was registered shall continue to be applied for five years from the date of registration ("grandfather's clause").

To improve the business climate for foreign investors, the Belarusian government encourages the further development of managerial services through specialized bank institutions, investment and pension funds, insurance companies, broker and inspection firms, as well as the expansion of the capital market.

**(e) Competition policies**

The Law "On Counteracting Monopolism and Encouraging Competition" adopted by the Supreme Council on 10 December 1992 promotes competition among enterprises and facilitates the privatization of State-owned property. The Government is prohibited from setting up enterprises with monopoly rights, except in the case of natural monopolies (see Section VI(2) d). The Ministry on Anti-Monopoly Policies is responsible for developing the competitive environment by prohibiting abuses of dominant positions and anti-competitive agreements among firms, and by exercising control over mergers and other forms of business concentration.

**3. Foreign trade in goods and services**

Until January 1995 the Ministry of Statistics and Analysis of Belarus maintained separate statistics for the trade of Belarus with the CIS countries on the one hand, and with the remaining countries on the other. There are two main reasons why this historically determined separation has persisted. First, the regulations governing CIS and third country trade have only converged in 1994. Partly for this reason the Harmonized System is used to classify commodities in trade with third countries, whereas a traditional commodity classification was used in CIS trade. Second, statistical records on trade flows across the border between Russia and Belarus are still quite imperfect, and fail to distinguish carefully between transit trade through Belarus and imports into Belarus. Therefore the trade figures published by the Ministry of Statistics and Analysis are based on enterprise surveys rather than customs data.

Based on the available information, Table 2 and 3 present the foreign trade of Belarus by commodity groups, distinguishing between trade with Russia, the other CIS countries, and non-CIS countries. The main exports of Belarus are mineral products (mostly refined oil products), chemical products (including potassium fertilizer), textiles and textile articles, and capital goods. The main imports are mineral products (mostly energy materials) that are imported mainly from Russia, chemical products, and base metals and metal products. Table 4 describes the country structure of the foreign trade of Belarus. Russia accounts for approximately half the exports and three fourths of the imports. Other important trading partners are the European Union, Ukraine, and Poland.

Foreign trade in services is small, and the coverage of the available statistics is still limited. Registered exports of services amounted to 18.6 million US dollars in 1994; imports of services amounted to 25.6 million US dollars.

#### **4. Domestic trade in services**

According to the National Accounts data that have been produced since the early 1990s, the service sector accounts for approximately 30 per cent of GDP. The share of the labour force employed in the service sector is higher at approximately 42 per cent. Services in the sphere of goods production account for roughly 15 per cent of both GDP and total employment, and include mainly transport, distribution, and catering. In recent years, the output of the transport sector has shrunk because of the economic crisis. Freight transport declined by almost one half, and passenger transport by close to one fifth. The remainder of the service sector is made up mainly of public education (3 per cent of GDP), housing and municipal services (3 per cent of GDP), and health care and sports (2 per cent of GDP).

The financial services sector is only gradually evolving. Available banking services include a well-functioning payments system for domestic, intra-CIS and international transactions, foreign currency accounts, factoring, leasing, working capital loans, and trade finance. Money and capital markets, including long-term investment finance, are at an early stage of development, however. Approximately 60 insurance companies offer a wide range of life and non-life insurance.

The Government's general long-term policy for services is to accelerate the development of the transport infrastructure and telecommunications, of financial services, and of applied research and development. As regards policy instruments, the emphasis is on liberalization, privatization and private sector development, and anti-monopoly regulation. While the process of economic reform has been relatively slow on the whole, progress in the services sector, especially on private sector development, has been more rapid than elsewhere. This can be explained, first, by the greater number of opportunities that exist for small and medium-sized enterprises to enter the market for example in financial services, road transport, distribution, and tourism. Secondly, an almost new sector of financial and business services is evolving on the basis of market principles.

Detailed statistics on foreign investment in the service sector are not available. It is apparent, however, that the majority of enterprises with foreign investment in the service sector have been set up in relatively labour-intensive branches, such as trade, scientific research, automobile repair and transport, tourism, project and construction work, medicine, financial services, marketing, and business consultancy.

#### **5. Financial movements related to nationals working abroad**

Belarus obtains labour-related income from nationals who have migrated to countries with higher income levels. As this migration has developed only recently and because income is repatriated mainly in cash form, a precise calculation of the flows involved is not available.

### **III. FRAMEWORK FOR MAKING AND ENFORCING POLICIES AFFECTING FOREIGN TRADE IN GOODS AND TRADE IN SERVICES**

#### **1. Powers of executive, legislative and judicial branches of government**

In accordance with the Constitution of the Republic of Belarus adopted on 15 March 1994, Belarus is a democratic State based on the rule of law. Under the Constitution sovereign State power is vested in the people of Belarus, and is exercised by the Supreme Council (Parliament), the President, the Government, and the Courts.

The State system of Belarus is based on the principle of division of power among the legislative, the executive, and the judiciary. State bodies are independent within the limits of their powers.

The Supreme Council (Parliament) is a unicameral body elected by the citizens of Belarus for five years on the basis of universal, equal, and direct suffrage. The Supreme Council enacts amendments to the Constitution, enacts laws, approves the State budget, ratifies and denounces international treaties, and considers other issues of domestic and foreign policy. The Supreme Council also appoints the Chairman of the National Bank of Belarus and receives his reports on the activities of the National Bank. However, the National Bank is independent from the Supreme Council or Government in its conduct of monetary policy.

The President is the head of State, and at the same time the head of the executive. The President is elected for a five-year term on the basis of universal, equal and direct suffrage by secret ballot. The President exercises his power by issuing Presidential Decrees, which shall be in accordance with the laws adopted by the Supreme Council. If a particular matter is not legislated upon, the President may regulate the matter by Decree. However, a law adopted by the Supreme Council at a later stage would take precedence over the Presidential Decree.

The members of the Government of Belarus (Cabinet of Ministers) are appointed by the President (some with the consent of the Supreme Council) to exercise executive power in the fields of the economy, social policy, foreign policy, defense, and public order. The Government may issue its own regulations to implement laws and Presidential Decrees.

Judicial power is vested in the common and economic courts. Compliance of laws, Presidential Decrees, other regulations and international treaties with the Belarusian Constitution is supervised by the Constitutional Court. Common courts exist at the district (city), regional ("oblast") and national levels; the national court is named the Supreme Court. They handle all criminal cases as well as civil lawsuits between private individuals. Economic courts (at the regional and national levels; the latter is called the Supreme Economic Court) are responsible for all disputes involving economic agents, including complaints by economic agents against decisions of State bodies.

#### **2. Government entities responsible for making and implementing policies affecting foreign trade**

In Belarus the essentials of foreign trade policy are laid down in laws, Presidential Decrees, and Resolution of the Cabinet of Ministers. Individual ministries, especially the Ministry of Economy, the Ministry of Finance, the Ministry of Foreign Economic Relations, and the State Customs Committee, may establish rules of procedure through administrative orders and instructions based on the relevant laws and decrees.

#### **3. Division of authority between central and sub-central governments**

All policies affecting foreign trade are the responsibility of the central government.

**4. Legislative programmes or plans to change the regulatory regime**

There are no plans for changes in the regulatory regime or institutional framework for foreign trade policy.

**5. Laws and legal acts**

A list of laws and legal acts affecting economic activity in general, as well as foreign trade in goods and services in particular, is found in Annex 2.

**6. Description of judicial, arbitral or administrative tribunals or procedures**

All decisions by State bodies affecting the economic interests of economic agents may be appealed in an economic court. The economic court will examine whether the decision in question is in accordance with the law.

On a voluntary basis, parties to certain contracts may agree to use the International Arbitrage attached to the Belarusian Chamber of Commerce and Industry for dispute settlement. The International Arbitrage may be called upon to settle disputes between Belarusian economic agents on the one hand and non-residents on the other, disputes between non-residents, and disputes in which at least one side is a Belarusian enterprise with foreign investment.

**IV. POLICIES AFFECTING TRADE IN GOODS**

**1. Import regulation**

**(a) Registration requirements**

There are no registration requirements for engaging in importing.

**(b) Characteristics of national tariff**

On 3 February 1993 the Parliament of Belarus adopted the Customs Code of Belarus and the Law on the Customs Tariff, which entered into force on 1 July 1993 and 23 March 1993 respectively. The Law on the Customs Tariff regulates procedures for the application of the customs tariff, while the Customs Code constitutes the fundamental basis of the customs procedures, general rules on customs regimes and formalities.

The current import tariff rates are contained in Resolution No. 298 of the Cabinet of Ministers issued on 29 April 1995 "On Customs Tariff of the Republic of Belarus" as amended by Resolutions of the Cabinet of Ministers of Belarus No 219 and 340 of 19 April and 29 June 1995. The trade-weighted averages of import duties is .....; Most rates are in the range from 0 to 30 per cent ; higher rates apply mainly to spirits (HS 2207; 2208) at 100 per cent. Most import duties are ad-valorem rates and are calculated on the basis of customs value (CIF). Minimum duties are set for some commodities (for which ad valorem rates are normally applied ) in the form of specific tariffs denominated in ECUs per physical quantity. Specific tariffs are applied to certain agricultural commodities.

The Belarusian Commodity Nomenclature for External Economic Activity is based on and complies with the International Convention on the Harmonized Commodity Description and Coding System (HS). It was adjusted to changes and additions in the text of the HS introduced by the World Customs Organization as of 1 January 1992.

The Law on the Customs Tariff provides for following types of rates:

- conventional (MFN) rates which are set by Resolution of the Cabinet of Ministers No.340 of 29 June 1995 (see Annex 1 , Table 5);
- autonomous rates (at double the MFN rates) which are applied to goods originating from countries which do not enjoy Most Favoured Nation or preferential treatment in trade with Belarus; autonomous rates are also applied in relation to goods whose country of origin is not defined;
- individual rates, which may be either preferential or special.

Preferential customs duties are applied to goods:

- originating in States which form with the Republic of Belarus a customs union or a free trade area; currently imports from all CIS member countries are exempt from tariffs on the basis of the multilateral CIS free trade agreement;
- originating in countries that benefit from the Generalized System of Preferences (at half the MFN rates for developing countries, and at a zero rate for least developed countries; see Annex 1, Table 5 for list of countries); such imports must be accompanied by a certificate of origin (Form A);
- circulating in border trade.

There is a legal possibility of establishing individual special duties under the following circumstances:

- as a protective measure if any product is imported into the customs territory of Belarus in such increased quantities and under such conditions as to cause or threaten a serious injury to domestic producers of the like or of directly competitive product;
- as a counter-measure authorized under the WTO to discriminatory actions against Belarus.

This legal clause constitutes the basis for the future imposition of anti-dumping or countervailing duties or safeguard measures. There have not been any cases of application of such duties. The rates of special customs duties are to be established for each individual case and shall depend on the extent of the injury caused or the nature of discriminatory actions. If Belarus introduces anti-dumping or countervailing duties or safeguard measures in the future, it will do so on the basis of special legislation that will be developed in accordance with the relevant provisions of the WTO Multilateral Agreements.

**(c) Tariff quotas, tariff exemptions**

The present legislation does not provide for the imposition of tariff quotas.

Goods are exempt from payment of import tariffs under the following conditions:

- goods imported by a foreign investor to form the fixed capital of the enterprise with foreign investment;
- personal property of foreign workers in enterprises with foreign investment;

- goods circulating in border trade;
- goods imported temporarily, or for customs storage;
- currency of the Republic of Belarus, foreign currency and securities;
- transport means crossing the customs border during international transportation of cargo, luggage and passengers, as well as their component equipment, accessories, spare parts and fuel required for normal operation;
- goods procured by the State;
- goods originating in the customs territory of Belarus, imported back into this territory without processing or reprocessing;
- goods reimported into the customs territory of Belarus which have been previously exported with an obligation of their re-importation;
- goods produced in free customs zones located in the territory of the Republic of Belarus and designed to be used in this territory or outside it;
- goods in transit;
- humanitarian aid distributed free to the population of Belarus.

**(d) Other duties and charges**

A Customs Clearance Charge is collected at the following rates: half a monthly minimum salary if the value of the shipment is between 10 and 100 minimum salaries; one minimum salary if the value of a shipment is between 100 and 500 minimum salaries; three minimum salaries if the value of the shipment is over 500 minimum salaries. (On 1 July 1995 one minimal salary in Belarus was equal to approximately 5 US-\$.)

The Customs Clearance Charge is not collected on goods procured by the State, or on items imported as humanitarian aid.

**(e) Quantitative import restrictions**

There are no import quotas.

There are certain limited import restrictions in accordance with Articles XX and XXI of GATT 1994 related to the protection of public morals; of human, animal, and plant life and health; and ecological safety (Resolutions of the Cabinet of Ministers No. 213 of 1 December 1994 and No. 458 of 21 August 1995). Licences are required for imports of chemical plant protectants, and for imports of industrial waste and slag. Import prohibitions apply to industrial radioactive waste, toxic waste, and other waste which cannot be reprocessed in Belarus; as well as to printed matter, audio, video and similar materials which may cause damage to public morals or human health, or the State security of Belarus.

**(f) Import licensing procedure**

Licences for imports of chemical plant protectants are issued by the Ministry of Foreign Economic Relations upon prior authorization by the Ministry of Agriculture; those for industrial waste and slag are issued by the Ministry of Foreign Economic Relations after prior authorization by the Ministry of Ecology. Refer to Annex 3 for details.

**(g) Other border measures**

There are no other border measures restricting imports into Belarus.

**(h) Customs valuation**

The rules for customs valuation of imports into Belarus are contained in Resolution No. 278 of the Cabinet of Ministers of 28 April 1994. They are fully consistent with the Agreement on the Implementation of Article VII of GATT 1994. They provide for six methods of customs valuation, of which the first method based on the transaction value of the imported goods shall be the major method.

**(i) Other customs formalities**

Customs procedures in Belarus comply with the provisions of the International Convention on Simplification and Harmonization of Customs Procedures (Kyoto). Depending on the requested type of customs treatment, the following procedures may be required in addition to those mentioned in the preceding sections:

- a customs declaration of goods through submission of the Single Administrative Document or Carnet T.I.R. or a consignment note, a specification, and invoice or another accompanying document;
- documentation that the applicant is in rightful possession of the goods to be imported, for example a contract or a pro-forma invoice;
- payment of the customs duty, customs user fee, excise and value-added taxes;
- certain controls (examination, inspection, expertise), for example those related to sanitary and phytosanitary measures;
- a certificate of origin for goods originating in States with which Belarus has concluded free trade agreements, or which benefit from tariff preferences.

**(j) Pre-shipment inspection**

Belarus has no legal regulations on pre-shipment inspection. It uses, however, the services of the Société Générale de Surveillance. On 1 July 1994, Belstandard (Committee on Standardization, Metrology and Certification) signed a five-year agreement on preshipment inspection with the Societe Generale de Surveillance but the agreement does not grant exclusive rights to the Societe. Pre-shipment inspections are carried out in a non-discriminatory manner.

**(k) Application of internal taxes on imports**

The internal taxes on imports are the value added tax (VAT) and the excise tax. The VAT was introduced by the Law "On Value Added Tax" of 19 December 1991, and is charged on both domestic



and imported goods and services at a normal rate of 20 per cent. A lower rate of 10 per cent applies to agricultural products. Certain essential goods and services are exempt from VAT (some foods, children's goods, fuel, municipal transport, cultural and education services).

The excise tax was introduced by the Law "On Excise Tax" of 19 December 1991, and is charged on certain domestic and imported goods and services at rates ranging from 10 to 75 per cent.

Internal indirect taxes are levied on imported goods except goods from CIS countries. All exports in hard currency are not subject to internal indirect taxes. The rates of the excise tax for individual commodities are listed in Table 6. They are the same for domestic and imported products.

**(l) Rules of origin**

The rules for the determination of the country of origin of goods are laid down in Resolution No. 420 of the Cabinet of Ministers of 6 June 1994. They comply with the International Convention on the Simplification and Harmonization of Customs Procedures (Kyoto). Rules of origin are defined in terms of wholly originating products, a change in tariff heading (at the 4-digit level of the Harmonized System), process criteria, and the value-added criterion. Certificates of origin for Belarusian goods are issued by the Chamber of Commerce and Industry of Belarus.

**(m) Anti-dumping, countervailing duty, and safeguard regime**

The Law on the Customs Tariff provides for special customs duties to be levied if any product is imported into Belarus in such increased quantities and under such conditions as to cause or threaten a serious injury to domestic producers of the like or of directly competitive product; or as a counter-measure, authorized under the WTO, to discriminatory actions against the Belarus by trading partners (cf. Section IV.1.b above). This legal clause may constitute the basis for the future imposition of anti-dumping or countervailing duties, or of safeguard measures. So far, however, it has never been invoked. If Belarus introduces antidumping or countervailing duties or safeguard measures in the future, it will do so on the basis of special legislation that will be developed in accordance with the relevant provisions of the WTO Multilateral Agreements.

**2. Export regulation**

**(a) Registration requirements**

There are no registration requirements for engaging in exporting.

**(b) Customs tariff nomenclature, types of duties, duty rates**

Resolution No. 536 of the Cabinet of Ministers of 29 September 1995 establishes export duties for a number of raw materials and foodstuffs. The export tariffs are either ad valorem duties or specific duties expressed in ECUs per unit. The commodity classification follows the Harmonized System (HS). Tables 7 and 8 list the types and rates of duty applied. Export duties are intended to create budgetary revenue and prevent shortages on the domestic market.

Export duties are not applied to exports to Russia under the Protocol of 6 January 1995 implementing a free trade regime between Russia and Belarus which covers all trade without exception.

**(c) Quantitative export restrictions**

Export quotas are established by Resolution No. 213 of 1 December 1994 of the Cabinet of Ministers for crude oil and refinery products; fertilizers; ferrous and non-ferrous metal waste and scrap.

Quotas are set by the Ministry of Economy in order to ensure a sufficient supply of goods in the domestic market and prevent yet more disruption of industrial production.

It is prohibited to export wild plants with medicinal applications or raw materials from such plants, rare plants and animals, works of art and antiques of museum value (goods of no museum value may be exported with a special permit of the Ministry of Culture).

**(d) Export licensing procedures**

Licences for exports subject to a quota are issued by the Ministry of Foreign Economic Relations. Producers of goods subject to a quota may apply to the Ministry of Economy to obtain an export quota. All other economic agents may also export a product subject to a quota through an agreement with a producer within the producer's quota.

Exports of precious stones and metals require a licence from the Ministry of Foreign Economic Relations which is issued on the basis a permit from the Committee on Precious Metals and Precious Stones of the Ministry of Finance. This rule is intended to prevent illicit capital transfers abroad.

**(e) Other measures**

There are no other measures restricting exports from Belarus, such as minimum export prices, voluntary export restrictions, or orderly marketing arrangements.

**(f) Export financing, subsidy and promotion policies**

Exports in exchange for freely convertible currency are exempt from value added and excise taxes; profits from such exports are taxed at half the normal rates of profit tax (Law of 19 October 1994 "On Amendments to the Taxation Legislation in Force" and Law of 29 December 1994 "On Amendments and Additions to Laws of the Republic of Belarus on Taxation").

**(g) Export performance requirements**

There are no export performance requirements in Belarus.

**(h) Import duty drawback schemes**

Belarus operates an import duty drawback scheme so that goods imported for processing and subsequent re-export are not subject to import duties. When goods are imported under this scheme to enter into free circulation in Belarus, the customs authorities require a deposit (equal to the customs duty that would normally be applied) as a guarantee for observance of the chosen customs treatment. The deposit is refunded at the time when the processed good is re-exported.

**3. Internal policies affecting foreign trade in goods**

**(a) Industrial and subsidy policies**

Industry in Belarus was closely integrated with the other member republics of the former Soviet Union. Hence enterprises are now going through a difficult transition period due to the disintegration of the former Soviet Union, transition to a market economy and subsequent restructuring of the Belarusian economy.

Industrial policy reform has received a major impetus from the programme of economic reforms agreed upon by the Belarusian government and the International Monetary Fund in late 1994. State

orders to enterprises, which were used to ensure the fulfilment of bilateral trade agreements with CIS countries, have now been reduced to less than 6 per cent of industrial output, and are expected to decline further.

The role of the government in the allocation of investment funds is also being reduced. Preferential credit from the government budget will amount to approximately 17 per cent of gross investment in 1995, and will be allotted to enterprises on a competitive basis mainly for the conversion from military to civilian production. The remaining investment in industry will be financed from extra-budgetary funds maintained by branch ministries or industry associations. These funds are financed by contributions from enterprises amounting to 1 per cent of profits and 15 per cent of depreciation. Investment projects are selected at the branch level on the basis of proposals and business plans submitted by enterprises. Similarly, credits from foreign governments that are guaranteed by the Belarusian government are now allocated to enterprises by a special interministerial commission on the basis of project proposals or business plans.

The financial responsibility of enterprises will be further strengthened through the implementation of the Law on Bankruptcy and of the Law on Counteracting Monopolism and Encouraging Competition.

A major task in the medium to long term remains the genuine privatization of industrial enterprises. Of the total of 1610 enterprises with 1453000 employees, 187 enterprises with 223000 employees were privatized from 1991 through 1994, including all enterprises belonging to the light and wood processing industries. A further 249 enterprises with 375000 employees will be privatized in 1995.

The first stage of privatization involves a change in the form of ownership into joint stock companies. In a second stage, shares may be acquired by private investors through auctions or competitive tendering on the basis of business plans. The State maintains a share of 25 per cent only in those large enterprises that occupy a dominant position on the Belarusian market. Foreigners may participate in privatization in accordance with the Law on Foreign Investment of 14 November 1991 as amended on 16 June 1993.

#### **(b) Technical regulations and standards**

Imports are subject to the same industrial standards and certification requirements as domestic products.

Until its independence Belarus used the standards of the former Soviet Union (GOST). GOST standards have since become the CIS inter-State standards. Work on national legislation in this area started in 1992 when the Committee on Standardization, Metrology and Certification (BELSTANDARD) was formed. Belarus has since joined the International Organization for Standardization (ISO) and the International Electrotechnical Commission (IEC), which have helped Belarus to complete and harmonize its legislation with international standards.

The National System of Certification (BelST) was established in 1992. Certification is required for all goods, works and services which are subject to safety requirements to protect human life or health, property, or the environment. This rule is intended to protect the Belarusian population against low-quality and hazardous goods (Resolution No. 635 of the Cabinet of Ministers of 22 September 1993). In order to remove technical barriers in foreign trade, the Belarusian rules and procedures for certification have been drawn up to conform to international norms such as European Standards EN 45000 and EN 29000, ISO 9000, and ISO and ECO directives.

Furthermore, Belarus is a member of the International System of Certification of Electronic Goods and is preparing to join the International System of Certification of Electrical Equipment in

order to achieve compliance with IEC standards. Belarus has also joined the system of homologation of road transport facilities (Geneva Agreement on Adoption of Uniform Conditions of Official Approval and on Mutual Recognition of the Official Approval of Items of Equipment and Parts of Mechanical Transport Facilities, 20 March 1958).

There are more than 40 accredited organs on certification of products and more than 180 accredited test centres in Belarus. Belarus has signed agreements on mutual recognition of test results and certificates with all CIS countries, Lithuania, Poland, Slovakia.

Belarus intends to participate as an observer in the European Organization on Tests and Certification.

**(c) Sanitary and phytosanitary measures**

Goods which are potentially hazardous to human, animal, or plant health must meet Belarusian sanitary, veterinary, and phytosanitary standards. National legislation includes the Law on "Protection of Health" of 18 June 1993, the Law on "Veterinary Activity" of 2 December 1994, and the Law on "Protection of Plants". The national legislation is based on the norms and standards of the WTO Agreement on the Application of Sanitary and Phytosanitary Measures, the Codex Alimentarius, and the International Convention on Quarantine and Protection of Plants. The Belarusian Centre of Standardization and Measurement, the State Inspection on Plant Quarantine, the State Veterinary Inspection, and the State Sanitary and Epidemiology Committee are responsible for sanitary and phytosanitary control on imported goods.

Sanitary and phytosanitary requirements apply indiscriminately to domestic and foreign goods. The appropriate hygiene, veterinary, or phytosanitary certificates must accompany potentially hazardous goods during their production, storage, transportation, and use. Certificates for imported products must be obtained before importation. In addition, imports of all kinds of wastes, second-hand products or products whose validity has expired, require prior authorization by the Ministry of Ecology.

Certificates may be issued either if a similar certificate has already been obtained in a product's country of origin, or after submission of the results of an analysis carried out in Belarus. Certificates are required for all plants and plant products, as well as all animals and animal products imported into Belarus. Goods requiring a hygiene certificate further include foodstuffs, food additives and preserving agents; materials in contact with foodstuff; children's goods; materials used in water supply systems; chemicals applied to the human skin, cosmetic and perfume items; petrochemicals for industrial and household use; chemical products for the agricultural sector, including fertilizer; polymeric and synthetic materials, fibres and threads; synthetic materials and textile items used to make footwear; machines and other technological equipment for industrial and non-industrial use.

**(d) Trade-related investment measures**

There are no trade-related investment measures.

**(e) State-trading practices**

All economic operators, both natural and legal persons irrespective of forms of property, have the right to carry out foreign trade activities. The existing State enterprises do not have any exclusive rights or special privileges in their purchases and sales, including imports and exports. They act purely on the basis of commercial consideration in a non-discriminatory manner consistent with Article XXII of GATT 1994.

State monopolies exist only for the export of potassium fertilizer, beer, spirits, tobacco products and jewellery originating in Belarus, as well as weapons. The right to export is held by the producers of these goods. There are no State monopolies on imports into Belarus.

**(f) Free zones**

There are no free zones in Belarus.

**(g) Free economic zones**

There are proposals for several free economic zones in Belarus. The relevant legislation is under consideration by the Supreme Council.

**(h) Trade-related environmental policies**

There are no environmental policies affecting foreign trade.

**(i) Mixing regulations**

There are no mixing regulations.

**(j) Government-mandated counter-trade and barter**

There is no government-mandated counter-trade or barter.

**(k) Trade agreements leading to country-specific quotas allocation**

For the year 1995, Belarus has concluded bilateral trade agreements with Ukraine, Moldova, and Uzbekistan that provide for deliveries of specified quantities of a limited number of products. These agreements do not oblige individual enterprises to enter into any contract. The Belarusian government is phasing out such agreements.

**(l) Government procurement practices**

Government procurement was traditionally in the form of State orders placed directly with individual enterprises. This system is being replaced by competitive tendering procedures through the Law on "Procurement of Goods for Government Needs" adopted by the Supreme Council on 24 November 1993.

**(m) Regulations of trade in transit**

Belarus permits the tax-free transit of all goods in accordance with Article V of GATT 1994, except for those goods whose importation is prohibited or restricted as, for example, industrial waste and nuclear materials. Transit of goods is carried out under the surveillance of customs agents. Individuals and legal entities not domiciled in the country are subject to a transit fee levied upon the entry of motor vehicles into Belarus. Vehicles transporting humanitarian aid are exempted.

**4. Policies affecting foreign trade in agricultural products**

**(a) Imports**

Agricultural imports are treated like imports of any other products. There are no restrictions except import tariffs as described in Section IV.1.

**(b) Exports**

There are export tariffs on a small number of products as described in Section IV.2. Similarly, there are no subsidies for agricultural exports except for the reduction in the profit tax on profits from exports in freely convertible currency (cf. Section IV.2).

**(c) Export prohibitions and restrictions**

There are no export prohibitions or restrictions on agricultural products.

**(d) Export credits**

There are no export credits, export credit guarantees or insurance programmes.

**(e) Internal policies**

The main objectives of the agricultural policy of the Belarusian government are to ensure a stable food supply to the local population at internationally competitive prices, and to exploit fully the export potential of the agricultural sector. The major elements of this policy are enterprise and ownership reform. In 1992, 24 per cent of arable land was worked by State enterprises, producing 20 per cent of total agricultural output. Collective farms accounted for 59.7 per cent of the land and 45 per cent of output. The remaining output (mostly fruits, vegetables, and eggs) came from small private plots. Private farms were practically non-existent.

Legislation passed by the Belarusian Parliament from 1991 through 1993, including the laws "On Privatization of State Property in the Republic of Belarus" of 19 November 1993 and "On the Right of Land Ownership" of 16 June 1993, created the legal framework both for the privatization of State and collective farms, and for the formation of new private farms. As a result, the number of private farms rose to 3 000 by the end of 1994 and is expected to grow further.

Due to the large size of many existing agricultural enterprises and the absence of a tradition of family farming in Belarus, the privatization of the agricultural sector frequently leads to the formation of large commercial or cooperative farms, rather than the splitting-up of existing enterprises. By the beginning of 1995, about 25 per cent of State farms had been transformed into cooperative farms, while 62 cooperative farms had been converted into other commercial structures, such as collective agricultural enterprises, joint-stock companies, and associations. Of a total of 2830 State agricultural enterprises (including not only farms but also agricultural services) with an employment of 938000, 59 enterprises with a total of 15000 employees were privatized from 1991 through 1994. In 1995, it is planned to privatize a further 762 enterprises with a total employment of 250000.

State ownership of agricultural enterprises will ultimately be maintained only in experimental farms, pedigree-stock-breeding farms, selection and hybrid centres, sample-testing stations, and scientific and research institutes (Decree of the Supreme Council "On the Right of Land Ownership" dated 16 June 1993). This is intended to prevent the formation of private monopolies over critical inputs.

Enterprise reform in agriculture is complemented by the privatization of the food industry, as well as of wholesale and retail trade. Together with a liberal import regime for agricultural products, these measures will help to increase the degree of competition in the markets for agricultural products and inputs.

The programme of economic reform in agriculture implemented since late 1994 has led to huge cuts in subsidies to enterprises and consumers. Consumer prices for agricultural products have been

unregulated since 7 December 1994. Direct support payments to the most needy households have replaced the former price subsidies. At the same time, an extra-budgetary support fund for agriculture has been established to cover the most urgent financial needs of the agricultural sector, financed by a 1 per cent surcharge on the turnover of all non-agricultural enterprises and organizations irrespective of their form of property. The Government fears that without such extra support large parts of the agricultural sector might cease to function, which would have catastrophic implications for the supply of food to the population.

Other support measures for agriculture include preferential credits from the Government budget to individual private farms for initial investment, such as construction of roads, electricity and water supply, land improvement, purchase of equipment and means of transport, and construction of production facilities. In 1994, the interest rate on such credits was 52 per cent p.a. versus 280 per cent p.a. for other agricultural enterprises. Besides, private farms enjoy profit tax holidays for the first three years of their operations.

## **5. Policies affecting foreign trade in other sectors**

### **(a) Textiles regime**

There are no restrictions on textile imports except for import tariffs as described in Section IV.1.b. Certain textile exports to the European Union are subject to export quotas fixed under the Agreement on Trade in Textiles between Belarus and the European Union. Quotas are allocated to individual enterprises through an industry association by the Ministry of Foreign Economic Relations on a first-come, first-served basis.

### **(b) Other sectors**

There are no special policies affecting foreign trade in other sectors.

## **V. TRADE-RELATED INTELLECTUAL PROPERTY REGIME**

### **1. General**

#### **(a) Intellectual property policy**

Until independence, the intellectual property system in Belarus was the system used in the former Soviet Union, and was based on Soviet political and socio-economic principles. The system did not recognize the intellectual property rights of individuals and held that the results of intellectual activity belonged to the whole of society.

The reform of social and economic institutions and the transition to a market economy have required the creation of a new legislative framework for the protection of intellectual property rights. Amendments to the Civil Code of Belarus adopted in 1994, *inter alia*, define the intellectual property rights that may be protected. These include patents for inventions and utility models, trademarks, service marks, as well as copyright for previously uncovered matters such as computer programs. The government's policy in this area now involves:

- the enactment of special national legislation on individual intellectual property rights;
- the establishment of government agencies responsible for intellectual property rights;
- membership in international conventions and treaties on trade-related intellectual property rights, and the adoption of bilateral agreements on cooperation and the exchange of legislative documentation.

#### **(b) Responsible agencies for policy formulation and implementation**

The institutional framework for policy formulation has been described in Section III above. The Committee on Copyright and Neighbouring Rights and the State Patent Office have been established to implement intellectual property policy. The State Patent Office began issuing patents in April 1994.

**(c) Membership of international intellectual property conventions**

Belarus as a member of the United Nations has been a member of the World Intellectual Property Organization since 1970. On 14 April 1993 Belarus became a signatory to the Paris Convention for the Protection of Industrial Property (1883); the "PCT" Patent Cooperation Treaty (1970); and the Madrid Agreement Concerning the International Registration of Marks (1891). Belarus has also been a party to the Universal Copyright Convention of 1951 since 27 May 1973. Under the Partnership and Cooperation Agreement with the European Union of 6 March 1995, Belarus has undertaken to join the following agreements within the next five years:

- the Berne Convention for the Protection of Literary and Artistic Works (in reduction of Paris Act of 1971);
- Convention on protection of rights of performers, producers of phonograms and broadcasting organizations (Rome, 1961);
- the International Convention for the Protection of New Varieties of Plants of 1961;
- the Madrid Agreement Concerning the Suppression of False or Misleading Indications of Origin of 1891.

The Eurasian Patent Convention on cooperation on intellectual property rights among the CIS member countries has been ratified by the Supreme Council on 26 April 1995. According to this agreement, patents registered in one country are valid also in the remaining CIS member countries. In addition, an intergovernmental agreement between Russia and Belarus was signed in 1994 to facilitate the submission and examination of applications for protection in each country by nationals of the other country. It allows natural and legal persons from one country to use patent collections, libraries, and databases on industrial property in the other country on the same conditions as nationals of the other country. A similar agreement is being prepared between Belarus and Ukraine.

Also an agreement on cooperation in the field of protection of copyright and neighbouring rights among CIS member countries was signed in 24 October 1993.

Bilateral agreements on cooperation and exchange of legislative acts and patent documentation exist between the State Patent Office of Belarus and the patent offices of Croatia, Yugoslavia, New Zealand, Greece, Canada, Japan, Holland, Kazakhstan, Lithuania, and with the European Patent Office. Similar agreements are ready for signature with Austria, Bulgaria, and Armenia, and are under negotiation with the United States, Japan, and Germany. Proposals for cooperation have been addressed to more than 70 foreign countries.

**(d) Application of national and m.f.n. treatment to foreign nationals**

In accordance with the Paris Convention for the Protection of Industrial Property, Belarus grants national treatment in the protection of industrial property to nationals of signatory States of the Convention (Law on Patents on Industrial Designs; Law on Patents on Inventions; Law on Trademarks and Servicemarks). National treatment will also be provided for by the Law on Copyright and Related Rights which is now under consideration by the Supreme Council.

**(e) Fees and taxes**

A fee is payable for patents for inventions or industrial designs, and for the registration of trade marks or service marks. Detailed information is contained in Table 9



## **2. Substantive standards of protection**

### **(a) Copyright and related rights**

The Civil Code as amended in 1994 protects the interests of authors by stipulating that normally only a natural person can be recognized as author. However, a legal person can obtain a copyright (i) as a publisher of a periodical, or (ii) as a television or radio programme maker. A special draft law on copyright and related rights has been submitted to the Supreme Council in March 1994 for consideration. It covers the whole range of copyright and related rights, including the protection of computer programmes and compilation of data, protection of performers, producers of phonograms, and broadcasting organizations. The proposed law has been drafted so as to offer the standards of protection laid down in the Agreement on Trade-Related Intellectual Property Rights; it also states that where Belarus is a member of an international convention, the rules of that convention shall prevail.

### **(b) Trademarks, including service marks**

The Law on Trademarks and Service Marks was adopted by the Supreme Council on 5 February 1993 and conforms to Article 16 of the TRIPS Agreement. The law defines rights and obligations for the use of trademarks or service marks, their terms of protection, and the licensing procedure. Initial registration, and each renewal of registration, of a trademark is for 10 years.

### **(c) Geographical indications, including appellations of origin**

Work on legislation on geographical indications, including appellations of origin, is being carried out.

### **(d) Patents for industrial designs**

The Law on "Patents for Industrial Design" conforms to Section 4 of the TRIPS Agreement and was adopted by the Supreme Council on 5 February 1993. Industrial designs may be protected if they meet the conditions of novelty, originality, and industrial applicability. Protection is for 10 years from the date of filing.

Patent applications on industrial designs are to be submitted to the Belarusian State Patent Office. Priority can be established pursuant to the date of:

- receipt of an application with all necessary documents by the Belarusian State Patent Office;
- filing the first application for an industrial design in another signatory country of the Paris Convention, if the application for this industrial design is received by the Belarusian State Patent Office within six months from that date.

Appeals against any decision by the State Patent Office may be launched, in the first instance, before the Patent Office Appeals Council which is staffed by employees of the Patent Office and chaired by the deputy head of the Patent Office. Decisions of the appeals council may be appealed in the economic courts.

### **(e) Patents for inventions**

Pursuant to the Law on Patents for Inventions adopted by the Supreme Council on 5 February 1993, an invention may be protected if it has novelty, inventive quality, and industrial applicability. This applies to all inventions, whether of products or processes, in almost all fields of technology, and includes devices, techniques, substances, micro-organisms, cultures of plants and animal cells, and new applications. The right to an invention is confirmed by a patent which certifies the

authorship, priority and exclusive right of the patent holder to use the invention. Patents for inventions are valid for twenty years from the date when the application was received by the State Patent Office.

A patent application for an invention should be submitted to the State Patent Office by the author of the invention, by the employer under an agreement with the employee (author) or by other persons to whom the author or employer delegates the right. The rule for establishing priority is the same as for industrial designs (see item (f) above), except that there is a term of twelve months instead of six months if the first application is filed in another signatory country of the Paris Convention.

**(f) Plant variety protection**

The draft Law on the Protection of Varieties of Plants was approved by the Supreme Council in 13 April 1995.

**(g) Layout designs of integrated circuits**

The protection of layout designs of integrated circuits is presently covered by the provisions of the Civil Code on copyright. A special draft law is being prepared in accordance with the relevant international agreements.

**(h) Requirements on undisclosed information**

Undisclosed information is protected by the general norms of civil and criminal law.

**(i) Other categories of intellectual property**

A draft law on the protection of utility models has been submitted to the Supreme Council. A utility model is defined as a technical innovation that has the general features of a patentable invention but represents a lower level of technological advance.

**3. Measures to control abuse of intellectual property rights**

There are no specific provisions to control the abuse of intellectual property rights, for example through particular forms of licensing agreements. However, such practices may violate the general norms of the Anti-monopoly Law, the Civil Code, or the Criminal Code.

**4. Enforcement**

**(a) Civil judicial procedures and remedies**

The individual laws on intellectual property rights include provisions relating to enforcement, which refer to the procedures and measures provided for by civil or criminal law. However, the problem of providing for legal protection of intellectual property is rather new for Belarus, and legislation in this area needs to be developed further. Although a draft law is under preparation to set up a Patent Court, disputes related to infringement of intellectual property rights are at present still heard by common and economic courts. Civil responsibility involves both the prohibition of any further illegal use of an intellectual property right, and compensation for the damage caused to the owner (including lost profit). During 1994 several cases involving the use of non-owned trademarks and improper appellations of origin were settled. These were qualified as unlawful competition and violation of the exclusive rights of the owners.

**(b) Provisional measures; administrative procedures and remedies; special border measures**

Belarusian legislation does not provide for such measures.

**(c) Criminal procedures**

The Criminal Code of Belarus provides for criminal responsibility for the illegal use of trademarks, as well as for protection against the infringement of intellectual property rights. Violations may lead to fines or prison sentences of up to two years.

**5. Laws, decrees, regulations and other legal acts relating to the above**

A list of the main legal acts affecting the protection of trade-related intellectual property rights is contained in Annex 2.

**6. Statistical data**

Table 10 contains information on applications received and registration of industrial property rights.

**VI. TRADE-RELATED SERVICES REGIME**

**1. General**

In Belarus like in many other economies in transition, information on the service economy and on trade in services is scarce. In fact, the regulatory system for these activities has not yet been fully developed and put into place. As a consequence, many matters covered in this chapter are based on legal and regulatory texts of a general character and on whatever statistical data and estimates are available.

At present, there is detailed legislation mainly with respect to financial services. In most other subsectors Belarusian legislation on economic activities in general is applied (for example, on the formation of enterprises or bankruptcy), and supplemented by decrees of the responsible ministries where necessary (cf. Section VI.2.(a) below). The Ministry of Justice controls the compliance of such decrees with the general legislation in force.

**2. Policies affecting trade in services**

**(a) Government departments, agencies, professional associations**

The institutional framework for the formulation of economic policies in Belarus is described in Section III above. Responsibility for policy implementation in the service sector, including the licensing of suppliers, standardization, and privatization, lies mainly with individual ministries. Financial services are regulated by the laws on "Banks and Banking in the Republic of Belarus" adopted in 1990 (amended in 1990, 1993, 1994) and on "Insurance" of December 1993. Commercial banks are supervised by the National Bank, and insurance companies by the State Surveillance Office on Insurance. Responsibility for the regulation of other service sectors is delegated mainly to individual ministries by Decree No. 456 of 21 August 1995 of the Council of Ministers, as amended. These include, *inter alia*:

- National Bank: production of treasury notes, banknotes, coins, and issuance of securities guaranteed by government;
- Ministry of Energy: production of electricity for the national network;
- Ministry of Agriculture: cultivation of plants containing narcotic or poisonous substances; production and sale of medicines for veterinary purposes; veterinary practice; production and sale of alcoholic beverages; soil improvement;
- Ministry of Architecture and Construction: road construction and maintenance;

- Ministry of Transport and Communications: transportation of goods and passengers;
- Ministry of Finance: production of securities and certain documents (e.g. lottery tickets, State duty stamps);
- Ministry of Defence: production, repair and sale of arms and weapon;
- Ministry of Interior: repair and sale of sporting and hunting guns; production of orders and medals, seals; detective activities;
- Ministry of Posts, Telecommunications and Informatics: construction and operation of telecommunications networks;
- Ministry of Health: production, sale, and maintenance of medical equipment; production of medicines, and of bacteriological, narcotic and poisonous substances; medical services;
- Ministry of Natural Resources and Environmental Protection: reprocessing of toxic waste; commercial use of wild animals and plants;
- Ministry for Foreign Economic Relations: travel agencies;
- Belarusian State Concern for Oil and Petroleum Products: sales of oil and refinery products;
- State Customs Committee: activities of customs agents;
- Ministry of Justice: private notary services; legal services;
- Ministry of labour: movement of natural persons (workers).

Other non-governmental organisations such as professional associations do not control market access in the service sector.

**(b) Judicial, arbitral and administrative tribunals and procedures**

Such procedures are the same as for trade in goods, and are described in Section III.6.

**(c) Qualification requirements and procedures, licensing and registration requirements**

Qualification requirements for the staff of commercial banks and insurance companies are laid down in the laws on "Banks and Banking in the Republic of Belarus" adopted in December 1990 and on "Insurance" of June 1993. For other service activities subject to a licence (cf. Section VI.2.a above), the ministries responsible according to Resolution No. 386 of 16 October 1991 of the Council of Ministers, as amended, may determine qualification requirements, licensing and registration procedures through ministerial orders and instructions. Such orders and instructions have to be registered with the Ministry of Justice.

For the registration of holding companies a written permit of the Anti-Monopoly Ministry is required.

**(d) Monopolies and exclusive service suppliers**

A *de facto* government monopoly exists in the telephone cable network (but not cellular telephone services), city transport, railways, gas, water and heat supply, which are not scheduled for privatization.

**(e) Safeguard measures**

There are no safeguard measures that apply to trade in services.

**(f) International transfers and payments for current transactions of services**

There are no restrictions on international transfers and payments for any current transactions, including profit repatriation by foreign investors. Belarusian residents travelling abroad must produce

a bank certificate, or a customs declaration proving the previous importation of freely convertible currency, if they wish to take more than 500 US-\$ out of the country.

**(g) Capital transactions affecting the supply of services**

There are no restrictions on capital imports into Belarus by foreign investors. Capital exports by legal (but not by natural) persons require a special permission by the National Bank which will normally be granted if the capital export is deemed to be in the national interest of Belarus.

**(h) Government procurement of services**

The rules for government procurement of services are the same as for procurement of goods (cf. Section IV.3.(l)).

**(i) Consumer subsidies for essential services**

There are consumer subsidies for certain essential services such as local passenger transport, some municipal services, housing provision, and local telephone calls. In accordance with the agreement between the Belarusian government and the International Monetary Fund of December 1994 such subsidies are being phased out, and are replaced by direct support payments for the most needy households.

**3. Market access and national treatment**

**(a) Limitations on the number of service suppliers; on the total number of service transactions or assets; on the total number of service operations or on the total quantity of service output; and on the total number of natural persons employed in a particular service sector**

There are no such limitations.

**(b) Restrictions on type of legal entity of service provider**

There are no such restrictions.

**(c) Limitations on participation of foreign capital**

The legislation provides for two types of enterprises with foreign investment: joint ventures and wholly foreign-owned enterprises. Both types are registered as legal persons by the Ministry of Foreign Economic Relations. The minimum investment is US-\$ 20000 by the foreigner.

The Law on "Foreign Investment on the Territory of the Republic of Belarus" and the Law on "Insurance" limit foreign participation in insurance companies to 49 per cent. According to the Customs Code, enterprises with foreign investment may be excluded from operating in the area of customs services.

Representative offices of foreign firms and organisations can be established with an authorization of the Ministry of Foreign Economic Relations which is initially granted for three years, but may be prolonged. The registration fee is US-\$ 2000 for establishment, and US-\$ 1000 for prolongation.

**(d) Measures providing for less than national treatment**

Attorney and notary services are reserved for Belarusian nationals.

Foreign participation in banks must be either in the form of a wholly foreign-owned bank, or of a joint venture. Minimum equity requirements differ between national banks, and banks with foreign participation. Minimum equity for a bank with foreign capital is Ecu 5,000,000, where it is Ecu 2,000,000 for a wholly nationally owned bank.

Foreign natural persons enjoy the right of free access to the services market and may engage in the supply of services either individually or as employees of Belarusian or foreign enterprises or joint ventures.

Visas are issued by the consular departments of Belarusian embassies, or at the frontier control points, on the basis of official invitations issued by Belarusian legal persons. More liberal regulations are applied to nationals of those countries with which Belarus has an agreement on visa-free travel. Belarusian labour regulations also apply to foreign natural persons. After-tax income may freely be transferred abroad. Contributions to pension funds for employees by enterprises with foreign investment may similarly be transferred freely to the employees' countries of permanent residence.

#### **4. Most-favoured-nation treatment**

There are no measures inconsistent with most-favoured-nation treatment.

### **VII. INSTITUTIONAL BASE FOR TRADE AND ECONOMIC RELATIONS WITH THIRD COUNTRIES**

#### **1. Bilateral or plurilateral agreements relating to foreign trade in goods and trade in services**

Belarus has signed an Agreement on Partnership and Cooperation with the European Union which provides, *inter alia*, for most-favoured-nation treatment on a mutual basis. Belarus considers this agreement to be a starting point for the country's gradual integration into the framework of European economic cooperation.

Furthermore, Belarus has concluded more than 30 bilateral agreements on trade and economic cooperation, involving most-favoured nation treatment of trade in goods on a mutual basis, *inter alia* with the Bulgaria, Poland, Vietnam, Romania, Finland, Kuwait, Austria, USA, India, Switzerland, Turkey, the Czech Republic, Slovakia, Latvia, Sweden, and Iran (cf. Annex 6). More agreements on trade and economic cooperation as well as on the avoidance of double taxation and on the protection of foreign investment are being negotiated.

All these agreements are drawn up to be in conformity with WTO principles.

#### **2. Economic integration, customs union and free-trade area agreements**

An Agreement on a Customs Union between Belarus and the Russian Federation was signed on 6 January 1995. The Agreement provides for the harmonization, *inter alia*, of legislation affecting foreign trade. The Belarusian Government is determined to implement the Agreement on a Customs Union in such a way as to ensure its compatibility with the obligations of Belarus as a prospective future member of the WTO.

Belarus has signed several agreements within the framework of the CIS that can be regarded as economic integration agreements. In practice, however, cooperation among CIS member countries occurs mainly through bilateral agreements. Belarus has concluded free trade agreements with Russia, Ukraine, Uzbekistan, Moldova.

A full list of the economic cooperation and free trade agreements in force is found in Annex 6.

### **3. Labour markets integration agreements**

Belarus has concluded labour market integration agreements with Moldova, Poland, Russia and Ukraine. Similar agreements with Lithuania, Armenia and Kazakhstan are under consideration.

### **4. Multilateral economic cooperation**

Belarus has enjoyed observer status in the GATT since December 1992, and in the WTO since January 1995. Belarus strives to become a full WTO member as soon as possible.

Since 1992 Belarus has been a member of the International Monetary Fund, the World Bank, the International Finance Corporation, the International Development Agency, the Multilateral Investment Guarantee Agency, and the European Bank for Reconstruction and Development. Belarus places special emphasis on continuing cooperation with the international finance organizations.

Belarus is a member of the United Nations and several of its affiliated organizations (WHO, UNIDO, UNESCO). It is a signatory to international conventions such as the International Pact on Economic, Social and Cultural Rights, the UN Convention on Open Sea, and the UN Convention on Contracts for the International Sales of Goods. Belarus also participates in other multilateral organisations such as the World Meteorological Organization, the International Labour Organisation, the International Atomic Energy Agency, Union Postale Universelle, World Intellectual Property Organization, INMARSAT and INTELSAT.

# ANNEX 1

**TABLE 1 - Macroeconomic Indicators, 1992 - 1995**

	<b>1992</b>	<b>1993</b>	<b>1994</b>	<b>1995</b> (January to August; percentage change from same period of 1994)
GDP (in constant prices, 1991 = 100)	90	81	64	-12 %
Industrial output (in constant prices, 1991 = 100)	90,6	81,5	65,8	-11,8 %
Agricultural output ( in constant prices, 1991 = 100)	91,5	94,9	81,6	-5,6 %

Consumer prices average price level of current year over average price level of previous year	1070,8	1290,2	2321,0	1540
				December 94 to August 1995
Change from December of previous year to December of current year (per cent change of current level over level year ago)	1659,1	2096,5	2059,9	293,4

Exports (mln. USD) CIS countries	2498	2109	2085	972*
Other countries	1082	832	1053	643*
Imports (mln. USD) CIS countries	2462	2305	2990	1464*
Other countries	741	912	690	306*

\* — Data for January - June 1995

## Components of GDP (per cent of total GDP, in current prices)

	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b> for the first quarter 1995
Private consumption	58,8	69,5	77,8	76,5
Government consumption	7,4	7,1	7,6	8,9
Gross accumulation	32,3	38,4	29,5	24,7
Balance of trade in goods and services	1,5	- 17	- 14,9	- 10,1



**TABLE 2 - Commodity Composition of Trade with Russia, CIS and Third Countries  
(1994, per cent of trade with each country group)**

Chapters of HS		Exports to				Imports from			
		non-CIS countries	Russia	other CIS countries	All countries	non-CIS countries	Russia	other CIS countries	All countries
I	LIVE ANIMALS; ANIMAL PRODUCTS	1.5	3.9	0.5	2.7	0.4	0.1	0.0	0.1
II	VEGETABLE PRODUCTS	0.4	0.2	0.1	0.2	12.3	1.4	18.3	5.1
III	ANIMAL OR VEGETABLE FATS AND OILS	0.0	0.0	0.0	0.0	0.3	0.0	3.9	0.5
IV	PREPARED FOODSTUFFS	0.8	2.7	1.2	1.9	3.8	0.6	11.2	2.3
V	MINERAL PRODUCTS	5.1	4.5	13.6	5.8	2.7	74.9	7.7	54.6
VI	CHEMICAL PRODUCTS	34.5	3.9	3.4	14.1	25.8	2.4	1.9	6.7
VII	PLASTICS, RUBBER AND ARTICLES THEREOF	3.6	4.6	7.4	4.6	6.2	3.5	3.1	4.0
VIII	LEATHER AND ARTICLES THEREOF	0.9	1.3	2.5	1.3	0.3	0.2	0.4	0.2
IX	WOOD AND ARTICLES OF WOOD	1.9	0.4	3.8	1.3	0.2	0.1	0.0	0.1
X	PULP, PAPER AND PAPER PRODUCTS	0.2	1.0	1.6	0.8	0.3	1.7	0.8	1.3
XI	TEXTILES AND TEXTILE ARTICLES	18.9	14.1	12.6	15.6	6.2	2.5	6.8	3.6
XII	FOOTWEAR, HEADGEAR AND ACCESSORIES	0.4	1.6	1.0	1.1	1.2	0.0	0.2	0.3
XIII	STONE, CLAY AND GLASS PRODUCTS	1.0	1.4	2.4	1.4	0.6	0.2	4.4	0.7
XIV	PEARLS, PRECIOUS METALS AND STONES	2.8	0.0	0.0	0.9	0.3	0.0	0.0	0.1
XV	BASE METALS AND METAL PRODUCTS	7.6	6.1	6.1	6.6	3.2	11.4	39.5	12.7
XVI	MACHINERY AND EQUIPMENT; ELECTRICAL GOODS	5.2	21.3	17.0	15.4	30.9	0.9	1.7	6.6
XVII	VEHICLES AND OTHER TRANSPORT EQUIPMENT	11.5	28.7	21.5	22.1	2.3	0.1	0.0	0.5
XVIII	INSTRUMENTS AND APPARATUS	2.2	0.8	3.6	1.6	1.9	0.0	0.0	0.4
XIX	ARMS AND AMMUNITION	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
XX	MISCELLANEOUS MANUFACTURED ARTICLES	1.4	3.5	1.6	2.6	1.1	0.0	0.1	0.2
	ALL PRODUCTS (per cent of total trade with all three country groups)	33.6	54.3	12.1	100.0	18.8	71.1	10.1	100.0

**TABLE 3 - Commodity Composition of Trade with Russia, CIS and Third Countries  
(January - June 1995, per cent of trade with each country group)**

Chapters of HS		Exports to				Imports from			
		non-CIS countries	Russia	other CIS countries	All countries	non-CIS countries	Russia	other CIS countries	All countries
I	LIVE ANIMALS; ANIMAL PRODUCTS	1.2	3.9	0.2	2.3	2.7	0.1	0.1	0.5
II	VEGETABLE PRODUCTS	0.3	0.0	0.2	0.1	7.9	1.7	14.6	3.7
III	ANIMAL OR VEGETABLE FATS AND OILS	0.0	2.2	0.0	1.0	1.5	0.0	1.2	0.3
IV	PREPARED FOODSTUFFS	0.5	4.5	0.8	2.3	3.6	0.2	5.5	1.2
V	MINERAL PRODUCTS	4.8	7.2	46.9	12.3	4.2	67.1	5.1	51.8
VI	CHEMICAL PRODUCTS	32.5	6.6	5.1	16.7	21.8	9.2	7.4	11.3
VII	PLASTICS, RUBBER AND ARTICLES THEREOF	6.2	2.6	4.7	4.4	6.9	3.0	3.3	3.7
VIII	LEATHER AND ARTICLES THEREOF	1.1	1.0	1.2	1.0	0.3	0.2	0.2	0.2
IX	WOOD AND ARTICLES OF WOOD	2.9	0.5	2.8	1.8	0.3	0.2	0.0	0.2
X	PULP, PAPER AND PAPER PRODUCTS	0.4	1.3	1.4	1.0	1.8	0.8	0.8	1.0
XI	TEXTILES AND TEXTILE ARTICLES	21.8	11.3	5.0	14.5	0.0	1.2	9.2	1.5
XII	FOOTWEAR, HEADGEAR AND ACCESSORIES	0.2	1.9	0.5	1.0	0.6	0.1	0.2	0.2
XIII	STONE, CLAY AND GLASS PRODUCTS	0.9	3.4	1.8	2.1	0.3	0.4	1.4	0.4
XIV	PEARLS, PRECIOUS METALS AND STONES	1.8	0.2	0.0	0.8	3.3	0.1	0.1	0.7
XV	BASE METALS AND METAL PRODUCTS	8.6	2.5	4.2	5.2	3.4	8.0	36.2	9.2
XVI	MACHINERY AND EQUIPMENT; ELECTRICAL GOODS	4.3	22.4	15.6	14.1	18.1	6.3	7.9	8.5
XVI I	VEHICLES AND OTHER TRANSPORT EQUIPMENT	9.9	22.5	8.8	15.4	18.3	1.0	6.1	4.3
XVI II	INSTRUMENTS AND APPARATUS	1.6	1.0	0.3	1.1	4.0	0.4	0.6	1.0

Chapters of HS		Exports to				Imports from			
		non-CIS countries	Russia	other CIS countries	All countries	non-CIS countries	Russia	other CIS countries	All countries
XIX	ARMS AND AMMUNITION	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
XX	MISCELLANEOUS MANUFACTURED ARTICLES	1.1	4.9	0.6	2.7	1.1	0.0	0.1	0.2
	ALL PRODUCTS (per cent of total trade with all three country groups)	39.8	44.8	15.4	100.0	17.3	75.5	7.2	100.0

**TABLE 4 - Regional composition of foreign trade  
1993 - 1995 (per cent)**

	<b>E X P O R T</b>			<b>I M P O R T</b>		
	<b>1993</b>	<b>1994</b>	<b>Jan.-June 1995</b>	<b>1993</b>	<b>1994</b>	<b>Jan.-June 1995</b>
<i>CIS countries</i>	68.8	66.4	60.2	70.1	81.2	82.7
Russia	49.6	53.8	44.8	55.1	70.3	75.5
Ukraine	11.3	9.2	12.3	8.5	7.6	4.9
Caucasian states and Moldova	2.9	1.2	1.5	0.9	0.8	0.3
Kazakhstan	3.2	1.4	1.0	4.4	1.7	1.2
Other Central Asian states	1.9	0.8	0.6	1.1	0.9	0.8
<i>non-CIS countries</i>	31.2	33.6	39.8	29.9	18.8	17.3
European Union	10.1	10.5	14.1	14.1	10.5	8.9
of which Germany	3.9	5.3	6.9	6.8	5.8	4.7
Eastern & Southeast Europe	8.7	9.7	10.9	5.6	4.1	5.9
of which Poland	3.4	3.6	4.2	2.2	1.4	2.0
Other Europe	1.9	2.0	1.3	3.3	0.8	0.6
Developing countries	8.4	9.1	11.4	3.3	1.1	1.0
Other countries	2.2	2.3	2.2	3.7	2.2	0.9
of which USA	1.6	1.9	1.8	3.3	1.8	0.6

**TABLE 5 - IMPORT TARIFF RATES  
AND  
LISTS OF COUNTRIES BENEFITING FROM  
NATIONAL SYSTEM OF PREFERENCES**

(according to Resolution of the Cabinet of Ministers of the Republic of Belarus No 298 of 29 April 1994 as amended by Resolutions of the Cabinet of Ministers of the Republic of Belarus No. 219 and 340 of 19 April 1995 and 29 June 1995 respectively)

<b>Classification by codes of Harmonized System</b>	<b>Commodity group</b>	<b>Tariff rate (% of customs value or ECU per unit)</b>
<b>01</b>	except:	5%
010111000 010210000 010310000 010410100 010420100 010600990		dutyfree dutyfree dutyfree dutyfree dutyfree dutyfree
<b>02</b>	except:	15%
020610100 020621000		dutyfree 2,8 ECU per 1kg.
020622100, 020629100, 020630100, 020641100, 020649100, 020680100, 020690100		dutyfree
020731000		13,6 ECU per 1kg.

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
020710110- 020710190, 020710900, 020721, 020723900, 020739110- 020739250, 020739550 (except duck meat), 020739630, 020739650- 020739670 (except duck and goose meat), 020739730 (except duck meat), 020739770 (except duck meat), 020739830 (except duck and goose meat), 020741100- 020741710, 020743150 (except duck meat), 020743250, 020743310- 020743410 (except duck and goose meat), 020743530 (except duck meat), 020743630 (except duck meat), 020743810 (except duck and goose)		25%
<b>03</b>	except:	10%
030510000 030541000 030549400 030549500		dutyfree 16,1 ECU per 1kg. 20% 20%
<b>04</b>	except:	15%
040210		10%
040221- -040229		10%
0403 040500 040811		10% 20% 10%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
<b>05</b>	except:	10%
051000000 051110000		dutyfree dutyfree
<b>06</b>		
0601	except roots of 1212 commodity item	5%
0602 0603 0604		dutyfree 25% but not less than 0.08 ECU per 1 unit 5%
<b>07</b>	except:	15%
070110000 070190		dutyfree 25%
<b>08</b>	except:	10%
0801 0802 080300 0804 0805 080810 081400000		dutyfree dutyfree 5% 5% 5% 0,2 ECU per 1 kg. dutyfree
<b>09</b>	except:	dutyfree
090121000, 090122000		10%
090210000, 090230000		10% but not less than 0,1 ECU per 1 kg.
<b>10</b>	except:	1%
100110100 100190100 100190910 100300100 100400100 100510 100610100 100700100		dutyfree dutyfree dutyfree dutyfree dutyfree dutyfree dutyfree dutyfree
<b>11</b>		10%
<b>12</b>	except:	5%
120500100 120600		dutyfree 10%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
	except:	
120600100		dutyfree
<b>13</b>	except:	5%
1302		dutyfree
<b>14</b>	except:	15%
140420000		dutyfree
<b>15</b>	except:	15%
1505 1508 1509 1511  151311, 151319  151321, 151329  1515 1520		dutyfree dutyfree 10% dutyfree  dutyfree  dutyfree 5%
<b>16</b>	except:	15%
160100 16021		20% but not less than 0,4 ECU per 1 kg. 5% but not less than 0,4 ECU per 1 kg.
	except:	
from 160210000	homogenized ready-to-eat foodstuff made of meat, meat sub-products or blood for producing baby food in packaging up to 250g	dutyfree
160411000 160419 160420100 160430 160510000 160520000 160530000 160540000 160590		10,5 ECU per 1 kg. 25% 25% 100 ECU per 1 kg. 12,0 ECU per 1 kg. 7,4 ECU per 1 kg. 14,0 ECU per 1 kg. 6,9 ECU per 1 kg. 20%
<b>17</b>		



Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
1701	except:	1%
170199100 1702 1703 1704		25% 5% 5% 20%
	except:	
170410 170490550 170490710 170490750 170490990		25% but not less than 1,0 ECU per 1 kg. 10% 20% 20% 20%
<b>18</b>	except:	dutyfree
180631000 180632 180690		0,6 ECU per 1kg. 0,6 ECU per 1kg. 0,6 ECU per 1kg.
	except:	
180690900		10%
<b>19</b>	except:	15%
190110000		dutyfree
<b>20</b>	except:	20%
from 200510000	homogenized vegetables for producing of baby food in packaging up to 250g	dutyfree
200570000		10%
from 200710	homogenized ready-to-eat food stuff for producing of baby food in packaging up to 250g	dutyfree
2009		10%
<b>21</b>	except:	15%
210110110  210230000 210420000 2106		10% but not less than 0,5 ECU per 1 kg. dutyfree dutyfree dutyfree
	except:	
210690100		15%
<b>22</b>	except:	

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
2201 220210000 220290 220300 220410 220421 220429 220430 220510 220590 220600100 220600910 220600930 220600990 220710000  220720000  2208		20% 25% 20% 0,6 ECU per 1 litre 1,32 ECU per 1 litre 0,5 ECU per 1 litre 0,12 ECU per 1 litre dutyfree 0,5 ECU per 1 litre 0,12 ECU per 1 litre 0,5 ECU per 1 litre 1,32 ECU per 1 litre 0,5 ECU per 1 litre 0,5 ECU per 1 litre 100% but not less than 2,0 ECU per 1 litre 100% but not less than 2,0 ECU per 1 litre 2,0 ECU per 1 litre
	except:	
220890910, 220890990		4,0 ECU per 1 litre
220900		15%
<b>23</b>	except:	dutyfree
230910		25%
<b>24</b>		
2401 2402  2403		5% 30% but not less than 3 ECU per 1000 units 30%
	except:	
240310000		20%
<b>25</b>		5%
<b>26</b>		5%
<b>27</b>		5%
<b>28</b>	except:	5%
2815 282612000 282630000		10% 15% 15%
<b>29</b>	except:	5%
290539 290721000 290722		dutyfree dutyfree dutyfree

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
from 290941000	diethyleneglycol, digol (only chemical pure)	dutyfree
290944000 291221000 291422000 291523000 291529000 291560900 291570		dutyfree dutyfree dutyfree dutyfree dutyfree dutyfree dutyfree
from 291639000	ibuprofenum	dutyfree
291712100 291719100 291736000		dutyfree dutyfree dutyfree
from 291739900	acidum izoftalum	dutyfree
291811000 291813000 291814000 291821000 292112000		dutyfree dutyfree dutyfree dutyfree dutyfree
from 292159000	bromhexinum	dutyfree
292211000 292242000 292910000 2933		dutyfree dutyfree dutyfree dutyfree
	except:	
293361000		5%
from 293430900 293490400	trifftazinum	dutyfree dutyfree
from 293500000	diabetonum, glurenorm, furosemidum	dutyfree
2936 2937		dutyfree dutyfree
from 293810000 2939	ruthenium	dutyfree dutyfree
from 294000900 2941	venterum	dutyfree dutyfree
	except:	

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
from 294110000	ampicillin tryhidras oxacillin 6-APC benzylpenicillinum fenoxypen ampicillinum-natrium	10% 10% 10% 10% 10% 10%
from 294120900	streptomycinum	10%
from 294130000	oxytetracycline hydrocloridum	10% 10%
from 294140000	laevomycentinum	10%
from 294150000	eritromicinum	10%
from 294190000	kanamycinisulfas lincomcin	10% 10%
<b>30</b>	except:	10%
300331000 300431		dutyfree dutyfree
<b>31</b>		10%
<b>32</b>		5%
<b>33</b>		
3301 3302 330300 3304 3305 3306		dutyfree dutyfree 25% 20% 15% dutyfree
	except:	
330610000 3307		10% 15%
<b>34</b>	except:	15%
3403 340700000		5% dutyfree
<b>35</b>	except:	5%
350400000 3507		dutyfree dutyfree
<b>36</b>		30%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
<b>37</b>	except:	10%
370110 370210000  370232990; 370255000; 370256900  3706 38		dutyfree dutyfree  5%  30% 5%
	except:	
3808  3811 3812 3815		dutyfree  dutyfree dutyfree dutyfree
382200000	(except items indicated in 3002 or 3006)	dutyfree
382360	(except items indicated in 290544)	dutyfree
382390910		dutyfree
<b>39</b>		
3901-3914	except:	10%
from 390319000 390430000 390511000 390710000 390740000 390760000 391212000 391290100 3915 3916 3917	polystirol	dutyfree 5% 5% 5% 5% 5% 5% 5% 5% 15% 15% 10%
391710 391732910 3918 3919 3920		dutyfree dutyfree 25% 5% 5%
	except:	
from 392010- 392020	pellicle made of polyomfins in combination with other polymers	10%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
392041110 3921		15% 5%
	except:	
392190190 392190410  3922-3926		10% 10%  25%
	except:	
392330100 392350		10% 10%
<b>40</b>	except:	5%
4001 400241000 400249000 401110000  401120000 4012 4013 4014 4015		dutyfree dutyfree dutyfree 25%, but not less 10 ECU per 1 unit 10% 30% 15% dutyfree 20%
	except:	
401511000 4016 401700		dutyfree 15% 15%
<b>41</b>		5%
<b>42</b>		
420100000 4202 4203		20% 20% 20%
	except:	
from 420310000  420400 420500000 4206	the garments made of natural leather	30% but not less than 14 ECU per 1 kg.  5% 20% dutyfree
<b>43</b>		
4301	except leather raw materials classified in 4101, 4102 or 4103	5%
4302	except items classified in 4303	5%
	except:	

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
430211000 430230100 4303		20% 15% 15%
	except:	
430310		30%
	except:	
from 430310100	the garments made of skin of non mature greenland seals.	30% but not less than 90 ECU per 1 unit
from 430310900	fur garments made of mink	30% but not less than 150 ECU per 1 unit
from 430310900	fur garments made of nutria	30% but not less than 90 ECU per 1 unit
from 430310900	fur garments made of polar fox	30% but not less than 90 ECU per 1 unit
from 430310900	fur garments made of fox	30% but not less than 90 ECU per 1 unit
from 430310900	fur garments made of rabbit or hare	30% but not less than 40 ECU per 1 unit
from 430310900	sheep skin garments	30% but not less than 40 ECU per 1 unit
from 430310900	sheep skin garments and fur garments made of rabbit or hare for children: height up to 164cm, chest up to 84cm	15% but not less than 15 ECU per 1 unit
from 430310900  430400000 44	other fur garments	30% but not less than 60 ECU per 1 unit 5% 20%
	except:	
440331000- -440335900  440721- -440723  440820- -440890  440890910	except:	5%  5%  5%  15%
<b>45</b>		dutyfree
<b>46</b>		25%
<b>47</b>		15%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
<b>48</b>	except:	15%
480240 480431510 480510000 480530 4806 4807 4808  481131000, 481139000  481190900 4813 481810 481840 481890100, 481890900  4819 4821 4822 482320000 482330000 482340000 482390200 482390510 482390900	except items indicated in 4803 and 4818	10% 5% 5% 5% 5% 5% 20%  dutyfree  5% 5% 20% dutyfree dutyfree  10% 5% 5% 5% 5% 5% 5% 5% 5%
<b>49</b>	except:	15%
4901 4902 490300000 490400000 4905 490600000 490700300 491110000 491191		dutyfree dutyfree dutyfree dutyfree dutyfree dutyfree dutyfree 5% dutyfree
<b>50</b>		
500100000 500200000 5003 500400 500500 500600 5007		dutyfree dutyfree 5% 5% 5% 5% 5%
<b>51</b>		20%



Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
<b>52</b>	except:	20%
5201 5202 520300000 5204 5205 5206 5207		dutyfree dutyfree dutyfree 5% 5% 5% 5%
<b>53</b>	except:	5%
5301 5309-531100		15% 10%
<b>54</b>	except:	10%
540210100 5404-5406 540710000 540751000 540831000		20% 5% 20% 5% 5%
<b>55</b>	except:	10%
5501-5511	except:	5%
550110000	plaitsofaramids	10%
<b>56</b>	except:	5%
5602 5607		20% 20%
<b>57</b>		30% but not less than 0,5 ECU per 1 m2
<b>58</b>		25%
<b>59</b>	except:	5%
5904 590500		10% 15%
<b>60</b>	except:	10%
600230100 600243190		5% 5%
<b>61</b>	except:	20%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
6101		20% but not less than 10 ECU per 1 kg.
6102		20% but not less than 10 ECU per 1 kg.
6103		20% but not less than 7 ECU per 1 kg.
6104		20% but not less than 7 ECU per 1 kg.
6105		20% but not less than 5 ECU per 1 kg.
6106		20% but not less than 5 ECU per 1 kg.
6107		15% but not less than 5 ECU per 1 kg.
6108		15% but not less than 5 ECU per 1 kg.
6109		15% but not less than 5 ECU per 1 kg.
6110		15% but not less than 5 ECU per 1 kg.
6111		15% but not less than 3 ECU per 1 kg.
6112		20% but not less than 5 ECU per 1 kg.
6115		15%
	except:	
611593100		dutyfree
6116		15%
62		25%
	except:	

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
6201 6202 6203 6204 6205 6206 6207  6208 6209 6211 -		25% but not less than 10 ECU per 1 kg. 25% but not less than 10 ECU per 1 kg. 25% but not less than 7 ECU per 1 kg. 25% but not less than 7 ECU per 1 kg. 25% but not less than 7 ECU per 1 kg. 25% but not less than 5 ECU per 1 kg. 15% but not less than 5 ECU per 1 kg.  15% but not less than 5 ECU per 1 kg. 15% but not less than 5 ECU per 1 kg. 25% but not less than 5 ECU per 1 kg.
	except:	
621132100 621133100 621142100, 621143100 63		5% 5% 5%  30%
	except:	
6305 630720000 64		6305 630720000 64
	except:	
6406 65		6406 65
	except:	
650692000		30% but not less than 5 ECU per 1 unit
<b>66</b>		20%
<b>67</b>		20%
<b>68</b>		15%
	except:	
from 680422110	special tools for treatment of crankshaft, blocks, pistons and other specific parts of diesel engines with capacity over 300KWt	dutyfree

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
<b>69</b>	except:	25%
6909		5%
<b>70</b>	except:	15%
701010000		dutyfree
701321110- -701321190		25%
701331100, 701391100		25%
701510000		dutyfree
7017		dutyfree
701920		5%
<b>71</b>	except:	50%
7117		30% but not less than 6 ECU per 1 kg.
<b>72</b>	except:	5%
7204		dutyfree
<b>73</b>	except:	20%
730451110		5%
730640910		5%
731210910		5%
731600000		5%
<b>74</b>		5%
<b>75</b>		
7501- -750400000		5%
7505- -750800900		20%
<b>76</b>		
7601- -760320000		10%
7604- 7616		10%
	except:	
760711900		5%
760720100		5%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
<b>78</b>		5%
<b>79</b>		5%
<b>80</b>		5%
<b>81</b>	except:	15%
811100		dutyfree
<b>82</b>		
8201 8202 8203 8204 8205 820600000 8207	except:	20% 5% 20% 5% 5% 5% 5%
from 820750 820760310 820770100	special tools for treatment, crankshaft blocks, pistons and other specific parts of diesel engine with capacity over 300KWt	dutyfree
8208 8209 8210 8211 8212 821300000 8214 8215		5% 5% 25% 20% 25% 25% 25% 25%
<b>83</b>		25%
<b>84</b>	except:	10%
8401 8402 8403 8404 8405 8406		20% 15% 15% 5% 20% 20%
	except:	
840690000		10%
from 840734	engines for buses destined for transporting not less than 20 passengers including driver	5%
840810		5%

<b>Classification by codes of Harmonized System</b>	<b>Commodity group</b>	<b>Tariff rate (% of customs value or ECU per unit)</b>
from 840820	engines for buses destined for transporting not less than 20 passengers including driver	5%
8409	except:	5%
from 840999000	components for producing diesel engines with capacity over 300KWt	dutyfree
8410		20%
841121, 841122		20%
841181100, 841182100		20%
841182990		20%
8412		20%
8413		5%
	except:	
from 841330900	fuel pumps for diesel engines with capacity over 300KWt	dutyfree
8414		5%
	except:	
841430300		dutyfree
from 841480210	turbo compressors for feeding by compressed air into cylinders of diesel engines with capacity 300KWt	dutyfree
8415		20%
	except:	
from 841581900	industrial air conditioners with automatic regulation of temperature and humidity for maintaining microclimate in special premises	5%
841590		5%
8416		5%
8417		5%
8418		20%
	except:	
from 841810- 841840 841920000	household refrigerators and freezers	25% but not less than 0,3 ECU per 1 litre dutyfree

<b>Classification by codes of Harmonized System</b>	<b>Commodity group</b>	<b>Tariff rate (% of customs value or ECU per unit)</b>
from 841989900 8422	equipment for medical industry	dutyfree 25%
	except:	
842211000		20%
from 842220000; 842240000 842290000 8424	equipment for medical industry	dutyfree  dutyfree 5%
	except:	
842481 8425		10% 20%
	except:	
842520000 8426		dutyfree 20%
	except:	
842619000 842630000		10% 10%
from 842641000	self-propelled lifting machines and mechanisms on wheels with hoisting capacity over 75t	5%
842691 842699900 842720  8428	other self-propelled loaders with hoisting capacity 20t	10% 10% 5%  5%
	except:	
842810 842831000 842840000 842860000 8429		20% dutyfree 20% 20% 20%
	except:	
from 842911000	caterpillar bulldozers with capacity over 400h.p.	15%
from 842919000	wheel bulldozers with capacity over 400h.p	5%
from 842920000  842951	autogriders with capacity over 300h.p.	5%  10%
	except:	

<b>Classification by codes of Harmonized System</b>	<b>Commodity group</b>	<b>Tariff rate (% of customs value or ECU per unit)</b>
842951100 842952000 8430		dutyfree 5% 20%
	except:	
843031000, 843039000 843041000, 843049000 8431 8432-8438 8439-8441 8442 8443 8448 844900000 8451 845210 845230000 845290000 8453 8454		dutyfree  dutyfree  dutyfree dutyfree dutyfree 5% 5% 5% 5% 5% 25% 5% 5% 5% 20%
	except:	
845430100		10%
from 845430900	machines for continuous moulding	10%
from 845430900  845490000	special equipment for moulding of components for diesel engines with capacity over 300Kwt	dutyfree  5%
	except:	
from 845490000  8455	components of special moulding equipment for manufacturing of diesel engines with capacity over 300KWt	dutyfree  20%
	except:	
84551000 845521000 845522000 845530 845590000 8456 8457		10% 10% 10% 10% 5% 20% 20%
	except:	



<b>Classification by codes of Harmonized System</b>	<b>Commodity group</b>	<b>Tariff rate (% of customs value or ECU per unit)</b>
from 845710000	treatment centres for producing of blocks, cylinders' covers, crankshafts, connecting rods and other specific components of diesel engines with capacity over 300Kwt	dutyfree
845730000 8458		dutyfree 20%
	except:	
from 845811100	turning machines with digital programming operation for treatment of non-round components of diesel engines with capacity over 300KWt (piston rings, cams and so on)	dutyfree
from 845819910	highly precise automatic turning machines for treatment of components for fuel system of diesel engines with capacity over 300KWt	dutyfree
8459		20%
	except:	
from 845921990	machines of deep drilling for treatment components of diesel engines with capacity over 300KWt (channels for lubricants and fuel, sprayer and so on)	dutyfree
from 845940900	highly precise boring machines for treatment of bearings of diesel engines with capacity over 300KWt	dutyfree
from 845970000	machines for threading on muffs and pipes used for drilling oil and gas wells	10%
8460		20%
	except:	
from 846011000	face-grinding machines with digital programming operation for treatment of piston rings, connecting rods locks and other specific components of diesel engines with capacity over 300KWt	dutyfree

<b>Classification by codes of Harmonized System</b>	<b>Commodity group</b>	<b>Tariff rate (% of customs value or ECU per unit)</b>
from 846021100	circular grinding machines with digital programming operation for treatment crankshafts of diesel engines over 300KWt	dutyfree
846021900		10%
from 846029900	special grinding machines for treatment of components of fuel system of diesel engines with capacity over 300KWt	dutyfree
from 846031000	cutter-grinding machines with of digital programming operation for producing cutting tools used in manufacturing of diesel engines with capacity over 300KWt	dutyfree
846040000		10%
	except:	
from 846040000	honing and finishing machines for treatment of cylinders' bushes, fuel pumps and other components of diesel engines with capacity over 300KWt	dutyfree
846090 8461		15% 20%
	except:	
from 846130000	highly precise drawing machines for treatment of bearings of diesel engines with capacity over 300KWt	dutyfree
from 846140110	highly precise gear-cutting and gear-grinding machines with digital programming operation for treatment cylindrical gearwheels for diesel engines with capacity over 300KWt	dutyfree
from 846140310	highly precise gear-shaving machines for producing of gearwheel for diesel engines with capacity over 300KWt	dutyfree
8462		20%
	except:	
from 846241900	plate-punching machines	5%
	except:	

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
from 846320000	knurling machines for treatment of diesel engines with capacity over 300KWt	dutyfree
846595000		5%
846596000		5%
8466		5%
8467		15%
8468		5%
8470		20%
	except:	
847010000		30%
847050000		30%
847210000		15%
8473		5%
847431000		20%
847439000		20%
	except:	
from 847439000	equipment for medical industry	dutyfree
from 847480000	other machines for medical industry	dutyfree
8475		5%
	except:	
from 847520000	machines for producing glass or articles made of glass for medical or hot treatment of industry	dutyfree
8476		20%
8477		dutyfree
8478		dutyfree
8479		2%
	except:	
847920		dutyfree
from 847982000	machines and mechanical devices for medical industry	dutyfree
8480		5%
8481		15%
8483		5%
	except:	
from 848310510	steelforged crankshafts for diesel engines with capacity over 300KWt	dutyfree
8484		5%
8485		15%
<b>85</b>	except:	10%
8501		5%

<b>Classification by codes of Harmonized System</b>	<b>Commodity group</b>	<b>Tariff rate (% of customs value or ECU per unit)</b>
	except:	
850110 850120900		15% 10%
from 850132990	DC electric motors with power 50-75KWt	15%
from 850133990	DC electric motors with power over 75KWt, but not more than 100KWt	15%
from 850140900	other AC single-phase asynchronous electric motors with height of axis of rotation of 250mm	15%
from 850152990	other AC asynchronous poly-phase with height of axis of rotation of 250mm	15%
8502 850300 8504		5% 5% 20%
	except:	
850410 850423000 850431		25% 10% 30%
	except:	
from 850431900 8505	mains transformers and split transformers for TV sets	5% 20%
	except:	
850511000 850590900 8506 8507		30% 5% 5% dutyfree
850511000 850590900 8506 8507		30% 5% 5% dutyfree
850511000 850590900 8506 8507		30% 5% 5% dutyfree
	except:	
850710 8508		5% 20%
	except:	

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
850890000 8509 8510 85111		5% 20% 20% 15%
	except:	
from 8511	electrical equipment for buses' engines destined for transportation not less than 20 passengers including driver	5%
851140900 8513 8514		dutyfree 20% 5%
from 851519000 8516	automatic and semi-automatic machines for soldering plates	5% 20%
	except:	
851690000 8517		5% 5%
	except:	
851710000 8518 8519 8520 8521		25% 20% 25% 30% 30%
	except:	
852110100 852110310  852110390  8522 8523		20% 20% but not less than 100 ECU per 1 unit 20% but not less than 30 ECU per 1 unit 5% 15%
	except:	
852320 8524 8525		dutyfree 20% 5%
	except:	
from 852510900	transmitting apparatuses for radio and television broadcasting systems	dutyfree
from 852520900	transmitting apparatuses for radio and television broadcasting systems with receiving device	dutyfree
852530		dutyfree
8526		20%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
	except:	
852610900		dutyfree
852691		dutyfree
8527		25%
8528		30%
	except:	
852810500		30% but not less than 80 ECU per 1 unit
852810610, 852810690 852810710		10%
852810730		20% but not less than 30 ECU per 1 unit
852810750		30% but not less than 50 ECU per 1 unit
852810780		30% but not less than 80 ECU per 1 unit
852820200		30% but not less than 125 ECU per 1 unit
8529		10%
		5%
852990990	wave selector with parameters 95x75x20mm and with range of frequencies 49-850 MHz with built in demodulator, channel selector for satellite receiving TV signals	dutyfree
8530		5%
8531		20%
	except:	
853110900		5%
8532		25%
8533		25%
8534		30%
8535		20%
8536		20%
8537		5%
8538		5%
8539		5%
	except:	

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
853922 854011100; 854011300 854011500; 854011800 854012 8541 8542		15% 20%  5%  30% 25% 20%
	except:	
854211		30%
	except:	
854211430 854211450		5% 5%
from 854211520	static RAM with two ports and with time of selection from 50 up to 70 ns and capacity more than 64 Kb, but not more than 256 Kb with organization 32K x 8	5%
from 854211530	static RAM with time of selection up to 100 ns and capacity over 256 Kb but not more than 1 Mb with organization 128K x 8	5%
854211550		5%
from 854211650	constat memory with time of selection less than 200 ns and with capacity over 256 Kb, but not more than 1 Mb with organization 64 K X8	5%
854211660 854211720		5% 5%
from 854211830	microprocessors with 8- 16 b processor and frequency not less than 16 MHz, IBM - compatible signal processors with frequency over 16 MHz	5%
from 854211850	microprocessors with 16 - 32 b processor (constructive SMD)	5%
854211870		5%
from 854211910	logic operating interface circuits, providing performance on standards RS-232, ARINC-429, MIL-1553, RS-422; microcontrollers used in TV sets	5%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
from 854211990	digital monolithic integral circuits: programming logically with capacity over 2000 valves; special processors for video, audio and synchronization for using in TV sets or forming signal for indication on TV's screen; decoders for TV apparatus	5%
854219		20%
	except:	
from 854219900	signal processors for video, audio, synchronization and operation; decoders with integral entry filters; integral line of delay except TDA 4661; one-crystal teletext decoder	dutyfree
854220		20%
	except:	
from 854220100	microcomputers and microprocessors for operating TV sets with possibility to operate by: - frequency; - 4-page teletext; - "sequence in sequence" processors;	5%
from 854220900	integral microcircuits: one- crystal photoreceiver and transmitter in code IR-60 on frequencies 30, 33, 36 KHz; big integral circuits with quartz stabilization without adjustments	5%
8543		5%
	except:	
854330000	equipment for covering components of diesel engines with capacity over 300 KWt	dutyfree
8544		25%
	except:	
854411100 854420 854470000 8545		15% dutyfree 15% 20%
	except:	



Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
854511000 854800000		5% 5%
<b>86</b>	except:	10%
8603 8607 860800 860900		5% 5% 5% 5%
	except:	
860900900	20-ton containers	30%
<b>87</b>		
8701		15%
	except:	
870190110  870190150- -870190390  870190500 870190900		5%  10%  5% 5%
8702	cars destined for transporting not less than 10 passengers including driver	30%
8702	cars specially destined for medical purposes	dutyfree
8702	buses destined for transporting not less than 20 passengers	10%
8703	cars specially destined for medical purposes	dutyfree
870310		5%
870321100		30% but not less than 1,1 ECU per 1 cm <sup>3</sup> of volume of engine
870321900		30% but not less than 0,45 ECU per 1 cm <sup>3</sup> of volume of engine
870322110		30% but not less than 1,3 ECU per 1 cm <sup>3</sup> of volume of engine
870322190		30% but not less than 1,3 ECU per 1 cm <sup>3</sup> of volume of engine
870322900		30% but not less than 0,5 ECU per 1 cm <sup>3</sup> of volume of engine

<b>Classification by codes of Harmonized System</b>	<b>Commodity group</b>	<b>Tariff rate (% of customs value or ECU per unit)</b>
870323110		30% but not less than 1,9 ECU per 1 cm <sup>3</sup> of volume of engine
from 870323190	new vehicles with combustion piston engines with volume of engine cylinder over 1500 cm <sup>3</sup> , but not more than 1800 cm <sup>3</sup> of volume of engine	30% but not less than 1,35 ECU per 1 cm <sup>3</sup>
from 870323190	new vehicles with combustion piston engines with volume of cylinder over 1800 cm <sup>3</sup> , but not more than 3000 cm <sup>3</sup>	30% but not less than 1,9 ECU per 1 cm <sup>3</sup>
from 870323900	second hand vehicles with combustion piston engines with volume of cylinder of engine over 1500 cm <sup>3</sup> , but not more than 1800 cm <sup>3</sup> of volume of engine	40% but not less than 0,6 ECU per 1 cm <sup>3</sup>
from 870323900	second hand vehicles with combustion piston engines and volume of cylinder of engine over 1800 cm <sup>3</sup> , but not more than 3000 cm <sup>3</sup> of volume of engine	40% but not less than 0,75 ECU per 1 cm <sup>3</sup>
870324100		40% but not less than 3,1 ECU per 1 cm <sup>3</sup> of volume of engine
870324900		40% but not less than 1,25 ECU per 1 cm <sup>3</sup> of volume of engine
870331100		30% but not less than 1,3 ECU per 1 cm <sup>3</sup> of volume of engine
870331900		40% but not less than 0,55 ECU per 1 cm <sup>3</sup> of volume of engine
870332110		30% but not less than 1,9 ECU per 1 cm <sup>3</sup> of volume of engine
870332190		30% but not less than 1,9 ECU per 1 cm <sup>3</sup> of volume of engine
870332900		40% but not less than 0,75 ECU per 1 cm <sup>3</sup> of volume of engine

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
870333110		40% but not less than 3,1 ECU per 1 cm <sup>3</sup> of volume of engine
870333190		40% but not less than 3,1 ECU per 1 cm <sup>3</sup> of volume of engine
870333900		40% but not less than 1,25 ECU per 1 cm <sup>3</sup> of volume of engine
870390 8704		40% 25%
	except:	
870410 870421 870423910 870431 8705		5% 10% 10% 10% 20%
	except:	
870530000 870590900 870600		1% dutyfree 15%
	except:	
from 870600110	chassis with engines for buses destined for transporting not less than 20 passengers including driver	5%
8707 8708 8709		15% 5% 20%
	except:	
870919900 871000000 8711 871200 8713 8714		10% 100% 25% 20% dutyfree 10%
	except:	
871420000 871500 8716		dutyfree dutyfree 20%
	except:	
871620 871690		5% 5%
<b>88</b>	except:	30%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
8803		dutyfree
<b>89</b>	except:	30%
8901 890200 890400		5% 5% 5%
	except:	
890400990 8905		30% 15%
	except:	
890510 890520000  890600910, 890710000		5% 30%  dutyfree
<b>90</b>		15%
	except:	
9001		20%
	except:	
from 900110900 900130000 900140310 900140390 900150310 900150390 9003	optic fibres	5% dutyfree dutyfree dutyfree dutyfree 5% 10%
	except:	
900319100 9004 9005 9006		40% dutyfree 20% 20%
	except:	
900620000 900630000 900691 9007		5% dutyfree 5% 20%
	except:	
900791- -900792000  9008		5%  20%
	except:	

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
900890000 9009 9010 9011 9012 9013 9014 9015 901600 9018 9019 902000 9021 9022 902300 9024 9025 9026 9027 9028		5% 5% 5% dutyfree dutyfree 5% 5% 5% 20% dutyfree dutyfree dutyfree dutyfree dutyfree 5% 5% 5% 10% 10% 5%
	except:	
902830110 902890		30% but not less than 6 ECU per 1 unit 5%
	except:	
902890100 9030		30% dutyfree
	except:	
903020 903031 903039		15% 10% 20%
from 903039300 903090	special electronic devices for adjustment of TV sets	5% 5%
from 903180310	devices and measuring machines for producing of diesel engines with capacity over 300 KWt	dutyfree
9032 903300000		5% 5%
<b>91</b>	except:	20%

Classification by codes of Harmonized System	Commodity group	Tariff rate (% of customs value or ECU per unit)
9101		30% but not less than 6 ECU per 1 unit
9102		20% but not less than 3 ECU per 1 unit
9103		20%, but not less than 3 ECU per 1 unit
9105		20% but not less than 2 ECU per 1 unit
9111		10%
	except:	
911110000		25%
9112		15%
911310100		30%
<b>92</b>	except:	5%
920110		15%
9207		15%
<b>93</b>		100%
<b>94</b>	except:	30%
940130- 940180000		20% but not less than 2 ECU per 1 kg.
9402 940320- 940380000		dutyfree 20% but not less than 2 ECU per 1 kg.
<b>95</b>	except:	15%
9504		30%
	except:	
950440000		80%
950490		5%
950490900	special tables and articles for casino	80%
9507		10%
950800000		10%
<b>96</b>	except:	20%
960810300		40%
960839100		40%
9612		5%
<b>97</b>		dutyfree

**TABLE 6**

**EXCISE TAX RATES**

(according to Resolution of the Cabinet of Ministers  
of the Republic of Belarus No. 252 of 12 May 1995  
as amended by Resolution No. 538 of 2 October 1995 )

	<b>HS CODE</b>	<b>DESCRIPTION</b>	<b>RATE</b>
	220300		0.3 ECU per litre
	2204 (except 220410) 220430		0.5 ECU per litre
	220410		1 ECU per litre
	2205		1 ECU per litre
	220600		0.5 ECU per litre
	220710000		400% , but not less than 4 ECU per litre
	220820100 220820900		5 ECU per litre
	220830		5 ECU per litre
	220840		5 ECU per litre
	220850		5 ECU per litre
	220890110 220890190		5 ECU per litre
	220890310 from 220890390	Vodka	3.5 ECU per litre
	220890330 from 220890390	Plum, pear or cherry spirits excluding liqueurs	3 ECU per litre
	220890510 - 220890790		3 ECU per litre
	from 220890530 from 220890730	Spirituuous juices	30 %
	220890910 220890990		400% , but not less than 4 ECU per litre
	2402 (except 240290000)		2 ECU per 1000 pieces
	271000330 271000350		20%

	401110000 (except tyres radial with metal cord, also tyre-covers for tyres radial with metal cord)		30%
	from 401110000	Tyres radial with metal cord and tyre-covers for tyres radial with metal cord for cars	15%
	401310100		30%
	from 420310000	Leather cloth	35%
	from 430230100	Plates with the mould 15 sq dm and more	35%
	from 430230100	Plates with the mould up to 15 sq dm	10%
	from 430310	Collars, cuffs and trimmings	10%
	from 430310	Coats, short coats, jackets, blazers, palatines, scarfs, pelerines	35%
	570500 (only carpets)		40%
	650692000		20%
	701321		20%
	701331		20%
	701391		20%
	710239000		10%
	from 870321 from 870322	Cars with internal combustion engine with piston of volume up to 1.5 litres	15%
	from 870323	Cars with internal combustion engine with piston of volume from 1.5 to 3.0 litres	20%
	870323110 870332110 870333110		15%



	from 870324	Cars with internal combustion engine with piston of volume more than 3.0 litres	25%
	from 870331	Cars with diesel engine of volume up to 1.5 litres	15%
	from 870332	Cars with diesel engine of volume from 1.5 to 2.5 litres	20%
	from 870333	Cars with diesel engine with volume more than 2.5 litres	25%
	from 870421 from 870431	Trucks with carrying capacity up to 1.25 tons	10%
	from 890391	Yachts	30%
	from 890392	Motor boats except of ones of special use	30%
	from 930320	Hunting guns	20%
	from 940510500	Crystal lustres and other electric illuminating equipment of crystal	<b>No.</b>

**TABLE 7**

**EXPORT TARIFF RATES**

(according to Resolution of the Cabinet of Ministers  
No. 536 of September 29, 1995)

<b>Classification by codes of Harmonized System</b>	<b>Short name of commodity and additional notes</b>	<b>Tariff rate (ECU per 1,000 kg.. or % of customs value)</b>
	Group 3	
03		7%
030212000		420 ECU
030222000		525 ECU
030240		420 ECU
030250		210 ECU
030310000		14%
030322000		14%
0306		17%
0307		17%
	Group 10	
100110		17%
100190		7%
1005		10%
	Group 12	
1208		7%
1210		10%
1211		10%
1212		10%
	Group 16	
1604		7%
160430		9800 ECU
160510000		560 ECU
160520000-160 540000		420 ECU
	Group 26	
260200000		4 ECU
260300000	**	28 ECU
260400000		140 ECU
260700000		7 ECU
260800000		7 ECU
261000000		3 ECU
261100000		4 ECU
261210		2200 ECU
261220		450 ECU
261400		110 ECU
261510000		30 ECU
261590100		9000 ECU
261590900		500 ECU
261610000		45000 ECU
261690000		2200 ECU

2617		110 ECU
262011000		6 ECU
262019000		6 ECU
262020000		6 ECU
262030000		6 ECU
262040000		4 ECU
262050000		30 ECU
262090100		14 ECU
262090200		740 ECU
262090300		30 ECU
262090400		14 ECU
262090500		60 ECU
262090600		60 ECU
262090700		60 ECU
262090800		56 ECU
262090910		60 ECU
	Group 27	
270900	*****	20 ECU
271000110; 271000150	***	8 ECU
271000210		10 ECU
271000250		14 ECU
271000310		14 ECU
271000330	***	8 ECU
271000350	***	8 ECU
271000370		14 ECU
271000390		14 ECU
271000410		8 ECU
271000450		8 ECU
271000510		14 ECU
271000550		10 ECU
271000610	***	8 ECU
271000650	***	8 ECU
271000690		8 ECU
271000710	****	6 ECU
271000750	*****	6 ECU
271000790	*****	6 ECU
271000910-271 000990		1 ECU
2711	*,*****	18 ECU
271111000; 271121000	*****	2 ECU
271112-271119 000		3 ECU
	Group 28	
2805		175 ECU
280511000		dutyfree
from 280519000	lithium	2400 ECU
280521000		240 ECU
280522000		1200 ECU
280530		4900 ECU

280530100		490 ECU
280540		105 ECU
280910000		49 ECU
281310000		14 ECU
2814		1 ECU
2816		18 ECU
281700000		70 ECU
2818	except sub-position 281810000	25 ECU
2820		120 ECU
282110000		14 ECU
282200000		2900 ECU
282300000		120 ECU
282410000		39 ECU
2825		42 ECU
282570000		11 ECU
282590400		11 ECU
2837		42 ECU
283720000		28 ECU
283800000		21 ECU
284700000		7%
284910000		14 ECU
	Group 30	
30		dutyfree
3005		10%
	Group 31	
3102		2 ECU
310221000		dutyfree
3103		3 ECU
3104		0.7 ECU
3105		0.7 ECU
	Group 34	
3403		11 ECU
	Group 40	
400241000		45 ECU
400249000		45 ECU
	Group 41	
41		200 ECU
4101		130 ECU
4102		100 ECU
4103		70 ECU
411000000		dutyfree
411100000		100 ECU
	Group 44	
440121000		2%
440122000	except valuable species	3%
4403		6 ECU
440399	except karelian birch and ash-tree	dutyfree
4407		6 ECU
440799	except karelian birch and ash tree	dutyfree
4409		5 ECU
	Group 47	
47		10%

4701		10 ECU
470200000		7 ECU
4703		7 ECU
4704		7 ECU
470421000		21 ECU
4707		0.7 ECU
	Group 72	
72		1 ECU
7202		8 ECU
720221-720229 000		2.5 ECU
720241		2.5 ECU
720250000		2.5 ECU
from 720299900	silicocalcium	5 ECU
7204		30 ECU
7218-722300		6 ECU
	Group 73	
73		1 ECU
	Group 74	
74	except commodity items 7417,7418	200 ECU
7401		100 ECU
7404		500 ECU
7407		90 ECU
740721100		50 ECU
7408		90 ECU
740821000		50 ECU
7409		90 ECU
740921000-740 929000		50 ECU
7410		50 ECU
741121		50 ECU
	Group 75	
75		640 ECU
7501		1000 ECU
7503		1200 ECU
7505		200 ECU
750512000		200 ECU
750522000		200 ECU
7506		200 ECU
750620000		200 ECU
7507		200 ECU
750800		200 ECU
	Group 76	
7601		10 ECU
7602		300 ECU
7603		10 ECU
7604		10 ECU
7605		10 ECU
7606		10 ECU
7607		10 ECU
7608		10 ECU

7609		10 ECU
7610		10 ECU
7612		10 ECU
7616		10 ECU
	Group 78	
78		49 ECU
	Group 79	
79		21 ECU
	Group 80	
80		14 ECU
	Group 81	
8101		105 ECU
8102		110 ECU
8103		10800 ECU
8104		35 ECU
810420000		250 ECU
8105		2800 ECU
810600		490 ECU
8107		490 ECU
8108		35 ECU
810810900		1050 ECU
8109		980 ECU
811000		200 ECU
811000900		490 ECU
811100		74 ECU
8112		14700 ECU
811220100- 811220900		780 ECU
811220900	only aluminiumthermic chrom	17 ECU
811220900	only electrolytic chrom	110 ECU
811230900		23500 ECU
811291310		700 ECU
811299300		700 ECU
811291100; 811299100		700 ECU
811291900		700 ECU
811299900		1000 ECU
	Group 88	
880211900		dutyfree
880212900		dutyfree
880220900		dutyfree
880230900		dutyfree
880240900		dutyfree
	Group 89	
890600100		dutyfree
890800000		dutyfree
	Group 93	
930100000	except goods classified in 9307	dutyfree
930200	except goods classified in 9303, 9304	dutyfree
930510000		dutyfree
930590100		dutyfree
930690100		dutyfree

**Comments :**

\* The substance resulting from the process of deparaffinization of oil-products (from which paraffin is extracted) is not levied with customs duty;

\*\* Copper concentrates with the content of arsenic more than 0.6% are not levied with customs duty;

\*\*\* From November through March — 2 ECU;

\*\*\*\* From October through February — 3 ECU;

\*\*\*\*\* From April through August — 3 ECU;

\*\*\*\*\* Export tariff rates in respect of gas and the like are determined taking into account the following proportion: **1150m3 of gas = 1000 kg.**;

**TABLE 8**  
**EXPORT RENT FOR TIMBER**  
(according to Resolution of the Cabinet of Ministers  
of the Republic of Belarus No 458 of 21 August 1995)

Classification of commodity by codes of Harmonized System	Name of commodity	Rent rates (ECU per 1000 kg.)
430190000		60
from 440310990, 440399900	raw birch saw-timber	20
440310100, 440310910		20
from 440320000	raw coniferous saw-timber (diameter in upper cut off up to 13 cm)	0
from 440320000	raw coniferous saw-timber (diameter in upper cut off 14-22 cm)	6
440391000		200
440610000		100
440690000		100
440710100- 440710500, 440710910, 440710930		5
440791		250



**TABLE 9**

**PATENT FEES**

for receiving a patent application for an invention or  
an industrial design ..... - 0,8 min.salary or 200 USD;  
for conventional priority ..... - 0,4 min. salary or 100 USD;  
for publishing the information on the invention  
passed the examination..... - 0,8 min.salary or 200 USD;  
for patent examination for one invention..... - 4 min.salaries or 1000 USD;  
for patent examination of industrial design..... - 22,4 min.salaries or 600 USD;  
for appeal against a negative decision of the  
examination on patent application  
for an invention or industrial design ..... - 3,6 min. salaries or 900 USD;  
for appellation against a positive decision on a  
patent application for an invention or  
an industrial design ..... - 6 min.salaries or 1500 USD;  
for issuing patent for invention or  
industrial design..... - 2,4 min. salaries or 600 USD.

For keeping the patent for invention or industrial design valid the following duties are levied beginning from the third year since the applying for the patent:

**FEES**

	<b>FOR INVENTION</b>		<b>FOR INDUSTR.DESIGN</b>	
<b>Y E A R S</b>	<b>min salaries</b>	<b>USD</b>	<b>min salaries</b>	<b>USD</b>
Third	0,8	200	0,4	100
Forth-sixth	1	250	0,5	125
Seventh,eighth	1,2	300	0,6	150
Ninth, tenth	1,6	400	0,8	200
Eleventh-fifteenth	2,4	600	1,2	300
Sixteenth-twentieth	3	750	-	-

for application for registration of trade mark or service mark  
(including examination)..... - 2,4 min.salaries or  
600 USD;

for registration of trade mark and issuing the appropriate certificate..... - 1,2 min.salaries or  
300 USD;

for registration of a license agreement..... - 1,6 min.salaries or 400 USD;

for registration of a concession agreement ..... - 2,8 min. salaries or 700 USD

(a) Fees are levied in Belarusian rubles for natural and legal persons from CIS countries and in freely convertible currency (US dollars) for all other natural and legal persons.

**TABLE 10**

**APPLICATIONS RECEIVED AND**

**REGISTRATION OF INDUSTRIAL PROPERTY OBJECTS**

	<b>1993</b>	<b>1994</b>	<b>Jan. -Aug. 1995</b>
Applications for inventions received	1494	1688	750
including			
from national applicants	828	683	451
from foreign applicants	666	1005	299
Patents for inventions issued	234	405	NA
including			
to national applicants	154	137	NA
to foreign applicants	80	268	NA
Applications for industrial designs received	62	56	51
including			
from national applicants	56	48	43
from foreign applicants	6	8	9
Patents for industrial designs issued	-	15	39
including			
to national applicants	-	9	NA
to foreign applicants	-	6	NA
Applications for trademarks and service marks registration under the national procedure received	1724	2419	1222
including			
from national applicants	729	1032	540
from foreign applicants	995	1387	682
Applications for trademarks and service marks registration under the Madrid Agreement received	1984	3951	2709
Registration of trademarks and service marks under the national procedure	-	14	683
under the Madrid Agreement	-	1915	NA

**TABLE 11**  
**IMPORT-WEIGHTED AVERAGE TARIFF RATES**

Chapters of Harmonized System		Share in non-CIS imports, Jan.-Aug. 1995	Average import tariff rate
1	2	3	4
I	LIVE ANIMALS; ANIMAL PRODUCTS	1.7	10.3
II	VEGETABLE PRODUCTS	6.1	4.3
III	ANIMAL OR VEGETABLE FATS AND OILS	0.9	12.2
IV	PREPARED FOODSTUFFS	4.1	12.9
V	MINERAL PRODUCTS	4.2	5.0
VI	CHEMICAL PRODUCTS	18.2	5.6
VII	PLASTICS, RUBBER AND ARTICLES THEREOF	7.0	10.4
VIII	LEATHER AND ARTICLES THEREOF	0.3	9.3
IX	WOOD AND ARTICLES OF WOOD	0.3	20.0
X	PULP, PAPER AND PAPER PRODUCTS	1.9	10.0
XI	TEXTILES AND TEXTILE ARTICLES	13.9	19.1
XII	FOOTWEAR, HEADGEAR AND ACCESSORIES	0.5	17.0
XIII	STONE, CLAY AND GLASS PRODUCTS	0.3	17.2
XIV	PEARLS, PRECIOUS METALS AND STONES	1.9	50.0
XV	BASE METALS AND METAL PRODUCTS	3.0	12.1
XVI	MACHINERY AND EQUIPMENT; ELECTRICAL GOODS	16.7	8.1
XVII	VEHICLES AND OTHER TRANSPORT EQUIPMENT	14.6	34.2
XVIII	INSTRUMENTS AND APPARATUS	3.0	2.3
XIX	ARMS AND AMMUNITION	0.0	100.0
XX	MISCELLANEOUS MANUFACTURED ARTICLES	1.3	27.0
	ALL PRODUCTS	100.0	14.3

## ANNEX 2

## LIST OF LAWS AND LEGAL ACTS

1. Civil Code, 11 June 1964, amended in 1984, 1986, 1987, 1988, 1994, 1995.
2. Criminal Code
3. Law on the Use of Land
4. Customs code, 3 February 1993, No 2149;
5. Law on Ownership, 11 December 1990;  
Amendments: 23 April 1992, No 1620; 11 June 1993, No 2369; 18 January 1994 No 2711;  
6 September 1995, No 3855;
6. Law on Privatisation, 19 January 1993;  
Amendments: 11 April 1995, No 3706;
7. Law on Enterprises, 14 December No 462;  
Amendments: 23 April 1992 No 1620, 27 January 1993 No 2131, 29 June 1993 No 2451, 10  
December 1993 No 2634;
8. Law on Entrepreneurship, 28 May 1991 No 813;  
Amendments: 15 January 1992 No 1419, 18 January 1994 No 2711;
9. Law on Lease, 12 December 1990;  
Amendments: 23 April 1992 No 1620, 17 June 1993 No 2427, 18 January No 2711
10. Law on Investment Activities, 29 May 1991 No 824;  
Amendments: 24 April 1992 No 1643, 4 February 1994 No 2747;
11. Law on Foreign Investment, 14 November 1991;  
Amendments: 16 June 1993 No 2416;
12. Law on Opposing Monopolistic Activity and on the Development of Competition,  
10 December 1992 No 2034;
13. Law on Bankruptcy, 30 May 1991 No 826;  
Amendments: 17 June 1993 No 2427, 18 January 1994 No 2711;
14. Law on Joint-Stock Companies, etc, 9 December 1992 No 2020;  
Amendments: 18 January 1994 No 2711, 11 April 1995 No 3704;
15. Law on Banks and Banking Activity, 14 December 1990;  
Amendments: 9 December 1992 No 2029, 16 March 1994 No 2882, 8 November 1994 No 3372;
16. Law on Central Bank, 14 December 1990 No 464, 8 December 1992 No 2016, 29 June 1993  
No 2453, 16 March 1994 No 2881, 2 March 1995 No 3631;
17. Law on Securities and Stock, 13 March 1992 No 1512;
18. Law on the Foundations of Foreign Economic Operations, 25 October 1990\*...
19. Law on Taxes and Changes No 4 and its Amendments, 20 December 1991 No 1323;  
Amendments: 22 December 1992 No 2061, 10 December 1993 No 2634, 19 October 1994 No  
3333, 29 December 1994 No 3480;
20. Law on Taxes on Incomes and Profits of Enterprises, Co-operatives, Organisations,  
22 December 1991 No 1330;  
Amendments: 17 March 1992 No 1525, 22 December 1992 No 2061, 10 December 1993  
No 2634, 24 February 1994 No 2809, 29 December 1994 No 3480;
21. Law on Payments for Land, 18 December 1991 No 1314;  
Amendments: 17 March 1992 No 1525, 23 December 1992 No 2067, 11 June 1993 No 2369,  
10 December 1993 No 2634, 28 April 1994 No 3005;
22. Law on Private Ownership of Land, 16 June 1993 No 2417;  
Amendments: 21 February 1995 No 3598;
23. Law on Tax for Use of Natural Resources (Environmental Tax), 23 December 1991 No 1335;  
Amendments: 10 December 1993 No 2634, 1 December 1994 No 3419;
24. Law on Tax Energy, 22 December 1991 No 1332;  
Amendments: 10 December 1993 No 2634, 24 February 1994 No 2818;
25. Law on Government Tax, 10 January 1992 No 1394;  
Amendments: 10 December 1991 No 1332, 15 June 1993 No 2412, 1 February 1994 No 2729,  
4 February 1994 No 2752;

26. Law on Personal Income Tax, 12 December 1991 No 1327;  
Amendments: 17 March 1992 No 1525, 22 December 1992 No 2061, 29 December 1994 No 3480, 3 March 1995 No 3632, 13 April 1995 No 3736;
27. Law on Charging for Using Highways, 13 April 1995 No 3738;
28. Law on Real Estate Tax, 23 December 1991 No 1337;  
Amendments: 17 March 1992 No 1525, 22 December 1992 No 2061, 10 December 1993 No 2634, 28 April 1994 No 3005, 29 December 1994 No 3480, 3 March 1995 No 3632;
29. Law on the Customs Tariff, 3 February 1993 No 2151;
30. Law on Value-Added Tax, 19 December 1991;  
Amendments: 17 March 1992 No 1525, 22 December 1992 No 2061, 11 June 1993 No 2369, 19 November 1993 No 2569, 10 December 1993 No 2634, 29 December 1994 No 3480, 3 March 1995 No 3632;
31. Law on Excise Tax, 19 December 1991 No 1321;  
Amendments: 17 March 1992 No 1525, 22 December 1992 No 2061, 10 December 1993 No 2634, 29 December 1994 No 3480, 3 March 1995 No 3632;
32. Law on Protection of Consumers, 19 November 1993 No 2572;
33. Law on Veterinary Activity, 2 December 1994 No 3423;
34. Law on Patents on Inventions, 5 February 1993 No 2177;
35. Law on Patents on Industrial Design, 5 February 1993 No 2179;
36. Law on Trademarks and Service Marks, 5 February 1993 No 2181;
37. Law on Insurance, 3 June 1993 No 2343;  
Amendments: 10 December 1993 No 2634;
38. Decision of the Supreme Council on Provisions and Procedures for Currency Regulations and Execution of Currency Operations, 20 March 1992 No 1538;
39. Presidential Decree on Tightening of Control on Import of Alcoholic Drinks to the Customs Territory of the Republic of Belarus No 134 of 5 October 1994.
40. Presidential Decree on Establishing of the Order of Export-Import and Currency Operations' Regulation and Enhancing Responsibility for Infringement of Foreign Economic Activity Related Legislation No 52 of February 8 1995.
41. Presidential Decree on Foundations of Governmental Regulation of Foreign Economic Activity No 56 of 13 February 1995
42. Presidential Decree on Introduction of Marking of Alcoholic Drinks and Tobacco No 116 of 20 March 1995
43. Presidential Decree on Regulation of Property Management No 191 of 17 May 1995
44. Presidential Decree on Abolition of Customs Control on the Border of the Republic of Belarus with Russia No 208 of 30 May 1995
45. Presidential Decree on Paying Out VAT and Excise Tax on Imported Goods on the Territory of the Republic of Belarus No 300 of 16 August 1995
46. Resolution of the Cabinet of Ministers on Procedures for Opening and Functioning in the Republic of Belarus of Representations of Foreign Firms and Organisations and their Branches (Subsidiaries) No 242 of 21 June 1991
47. Resolution on Particularities of Formation of Foreign Enterprises No 97 of 24 February 1992
48. Resolution of the Cabinet of Ministers on Licensing Regulation No 386 of 16 October 1991
49. Resolution of the Cabinet of Ministers on Order of Referring of Goods and Services of Foreign enterprises and Joint Ventures to Their Own Production No 421 of 10 July 1992
50. Resolution of the Cabinet of Ministers on Adopting of the List of Very Important Goods Producing of which Enterprises with Foreign Capital pay 50% of Income Tax during the Period up to 3 years No 345 of 26 May 1993
51. Resolution of the Cabinet of Ministers on Rules on Customs Valuation No 278 of 26 April 1994
52. Resolution of the Cabinet of Ministers on Customs Tariff Rates No 298 of 29 April 1994
53. Resolution of the Cabinet of Ministers on Customs Regimes No 24 of 23 August 1994
54. Resolution of the Cabinet of Ministers on Measures on Improving of Regulation of Export and Import of Goods No 213 of 1 December 1994
55. Resolution of the Cabinet of Ministers on Adopting of Export Customs Tariff Rates No 218 of 19 April 1995

56. Resolution of the Cabinet of Ministers on Exemption of Humanitarian Assistance from Customs Duties No 42 of 23 January 1995
57. Resolution of the Cabinet of Ministers on Customs Tariff Rates No 219 of 19 April 1995
58. Resolution of the Cabinet of Ministers on Changes of Customs Tariff Rates No 340 of 29 June 1995
59. Resolution of the Cabinet of Ministers on Adopting Excise Duty Rates on Imported Goods No 252 of 12 May 1995
60. Resolution of the Cabinet of Ministers on Export and Import of Securities in 1995 No 161/3 of 29 March 1995
61. Resolution of the Cabinet of Ministers on Levying of VAT and Excise Duty on Imported Goods No 484 of 5 September 1995
62. Resolution of the Cabinet of Ministers on Levying of VAT and Excise Duty No 513 of 15 September 1995
63. Law on Certification of Products and Services
64. Law on Uniform Measurement
65. Law on Standardisation
66. Law on Foreign Exchange Regulation (Draft )
67. Law on Copyright and Neighbouring Rights (Draft)

## **ANNEX 3**

### **INFORMATION ON IMPORT LICENSING PROCEDURES**

#### **I. OUTLINE OF SYSTEMS**

There is only one system of licensing in the Republic of Belarus.

#### **II. PURPOSES AND COVERAGE OF LICENSING**

1. Belarus applies import licensing only in order to protect the environment and the health of population. Licensing is applied to following products:

3808	Chemical plant protectants
2618-2620	Industrial wastes
3915	Slags

2. This system of licensing is applied to imports of the above products from all countries.

3. The licensing does not aim at limiting the amount or the value of imported goods.

Alternative measures of controlling imports that may affect the environment or the health of population have been studied and the licensing has been found to be the most effective measure.

4. Licensing is applied in conformity with Annex 3 to the Resolution No. 213 of the Cabinet of Ministers "On measures on perfection of regulation export and import of goods" of 1 December 1994. The list of products can be changed only by Resolution of the Cabinet of Ministers. The Cabinet of Ministers can abrogate import licensing by resolution without legislative approval.

#### **III. PROCEDURES**

1. Since there are neither import quotas nor other limits on import value, only paragraph "g" applies.

(g) Licences are granted by the Ministry of Foreign Economic Relations if a permit has previously been issued by the Ministry of Agriculture and Food Products in the case of herbicides, fungicides, or insecticides used in agriculture; by the Ministry of Ecology in the case of industrial wastes and slags, based on the existence of safe reprocessing facilities in Belarus; by the Ministry of Health in the case of insecticides utilized for human beings or in human dwellings, other chemical substances utilized for human beings and related to HS sub-group 3808.

2.(a) The application for a licence can be submitted at any time. According to the "Regulation on import and export licensing procedure in the Republic of Belarus" (Resolution No. 213 of the Cabinet of Ministers of 1 December 1994), a decision must be taken within 15 days of the date at which all necessary documents have been submitted to the Ministry for Foreign Economic Relations. In practice, a decision is normally taken within 7 days. The time required for a decision is the same for all economic operators and does not depend on the terms of delivery.

(b) A licence cannot be granted immediately on request.

(c) There are no seasonal or any other limitations on licence applications.

(d) See Section III.1.g.

3. An application for a licence can only be refused for substantive reasons such as the following:
  - absence of safe reprocessing facilities for a specific type of industrial waste in Belarus;
  - not all necessary documents have been submitted.

The applicant is informed of the reasons for any refusal. The applicant has the right to appeal a negative decision before a court.

## **V. ELIGIBILITY OF IMPORTS TO APPLY FOR LICENCE**

All Belarusian economic operators may become involved in foreign trade and apply for an import licence once they have been registered by the authorities.

## **VI. DOCUMENTATION AND OTHER REQUIREMENTS FOR APPLICATION FOR LICENCES**

1. A licence application must include the following information:
  - Name of company, address;
  - State registration number as economic operator;
  - Consumer of the goods;
  - Country of origin of goods;
  - Country of destination of goods;
  - Customs office which will clear the imports;
  - Term of validity of the licence (according to application);
  - Character of the transaction (e.g. barter or cash payment);
  - Currency of payment;
  - Description of the goods;
  - HS Code;
  - Quantity;
  - Value (thousand US \$);
  - Basis for the licence's application (e.g. a contract);
  - Ministry by which the application has been approved;
  - Name, function, signature of the responsible manager.

The applicant is also required to supply the original and a copy of the import contract, and a copy of the document of State registration.

2. Upon actual importation, the import licence issued by the Ministry for Foreign Economic Relations is required besides the set of documents necessary for customs formalities.
3. There is an administrative charge for issuing a licence of 10 minimum salaries (about US\$50) for a single licence and of 15 minimal salaries (about US\$75) for a general licence. The charge is paid to the State budget.
4. There is no deposit nor advance payment associated with the issue of licences.

## **VII. CONDITIONS OF LICENSING**

1. The period of validity of an import licence is 1 year from the date of issue by the MFER. The period of validity can be prolonged upon submission of an official request to the MFER and payment of a fee amounting to 50 per cent of the normal licence fee.



2. There is no penalty for the non-utilisation of a licence or of a portion of a licence.
3. Import licences are not transferable between importers. Each licence is issued for a specific economic operator. There is a possibility of cancelling a licence issued for one economic operator and simultaneously granting the same licence to another economic operator.
4. There are no other conditions attached to the issue of a licence.

#### **VIII. OTHER PROCEDURAL REQUIREMENTS**

1. Apart from import licensing there are only standard procedures related, for example, to technical standards, sanitary and hygienic requirements for imported goods.
2. Licensing is not a precondition for obtaining foreign exchange.

#### ANNEX 4

### INFORMATION ON IMPLEMENTATION AND ADMINISTRATION OF THE CUSTOMS VALUATION AGREEMENT

1. Concerning Article 1:

(a) Sales between related persons:

(i) Are sales between related persons subject to special provisions?

Customs valuation is regulated by Resolution No. 278 of the Cabinet of Ministers of 26 April 1994, entitled "Rules of Customs Valuation of Goods Imported into the Customs Territory of the Republic of Belarus" (subsequently: "Rules").

Paragraph 13.5 of the Rules includes definitions of related persons. According to the Rules, customs value is the transaction value if the parties to the transaction are not related persons, or if the importer proves that the relationship between the parties did not affect the transaction value. Otherwise, the other methods of valuation provided for by the customs valuation agreement (subsequently: "Agreement") are to be applied.

(ii) Is the fact of intercompany prices prima facie considered as grounds for regarding the respective prices as being influenced?

Prices in intra-firm transactions are not, prima facie, regarded as being influenced by the relationship between buyer and seller. The circumstances of the sale are examined only if additional evidence suggests that the price was influenced by the relationship. For example, the price might diverge widely from the customs value previously determined for identical or similar products.

(iii) What is the provision for giving the communication of the afore-mentioned grounds in writing if the importer so requests? (Article 1.2(a))

According to Paragraph 8 of the Rules, the customs administration is to present, within one month, a written explanation of why the declared customs value cannot be accepted, if requested by the importer.

(iv) How has Article 1.2(b) been implemented?

According to Paragraph 13.5 of the Rules, the customs administration accept transaction value as customs value if the importer proves that the relationship between the parties did not affect the transaction value. The importer may do so by demonstrating that the transaction value closely approximates to one of the three test values described in Article 1.2(b) of the Agreement.

(b) Price of lost and damaged goods:

Are there any special provisions or practical arrangements concerning the valuation of lost and damaged goods?

These items are regulated under the "Provisional Instruction on the Method of Correcting the Customs Value", approved by the Order of the Chairman of the State Customs Committee No. 144-OD of 31 May 1994.

2. How has the provision of Article 4 to allow the importer an option to reverse the order of application of Articles 5 and 6 been implemented?

According to the Paragraph 11 of the Rules, the deduction method (Article 5) and the computed value method (Article 6) are used in the order requested by the importer.

3. How has the Article 5.2 been implemented?

According to Paragraphs 24, 25 and 26 of the Rules, the deduction method (Article 5) can be applied only if the imported goods are sold in the customs territory of Belarus in the condition as imported. Preparations are being made to bring these provisions into accordance with Article 5.2 of the Agreement.

4. How has the Article 6.2 been implemented?

Paragraph 6 of the Rules states that in order to permit the declared value to be verified, the importer shall provide all necessary information, if required, by the customs administration, and shall also prove its truth if necessary. The importer (who is always a natural or legal person resident in Belarus) may, but need not, present for examination the accounts or similar records of the producer of the imported goods. No provisions exist for Belarusian customs authorities verifying information in another country.

5. Concerning Article 7:

(a) What provisions have been made for making value determinations pursuant to Article 7?

The appropriate provisions are in Paragraph 28 of the Rules. If the customs value of the imported goods cannot be determined under the methods described in Articles 1 through 6, inclusive, of the Agreement, or if the customs administration consider these methods not applicable, customs value shall be determined using other methods in accordance with the principles and general provisions of the Agreement and of Article VII of GATT 1994.

(b) What is the provision for informing the importer of the customs value determined under Article 7?

In this case the customs administration shall present to the importer in written form all the information used for the calculation (Paragraph 28 of the Rules).

(c) Are the prohibitions found in Article 7.2 delineated?

According to Paragraph 29 of the Rules, the following data cannot be used to determine customs value:

- the selling price in the internal market of Belarus;
- the price of goods for export to a third country;
- a price fixed without reasonable confirmation;
- the price of goods originating from Belarus.

6. How have the options found in Article 8.2 been handled? In case of f.o.b. application, are ex-factory prices also accepted?

The Rules define customs value on a c.i.f. basis, including all the items listed in Article 8.2(a), (b) and (c) of the Agreement.

7. Where is the rate of exchange published, as required by Article 9.1?

The rate of exchange is published in the official publications of the National Bank.

8. What steps have been taken to ensure confidentiality, as required by Article 10?

The appropriate measures are defined in Paragraph 9 of the Rules.

Data relating to the customs value of imported goods, declared as confidential or considered as a commercial secret, may not be passed to third parties by the customs administration without the permission of the person providing such information, except under special circumstances defined by the appropriate legislation concerning the administration of judicial proceedings.

9. Concerning Article 11:

- (a, b) What rights of appeal are open to the importer or any other person? How is he to be informed of his right to further appeal?

Paragraph 8 of the Rules permits the importer or any other person to appeal against a decision by the customs administration concerning the determination of customs value. According to Belarusian legislation, such an appeal should be addressed, in the first instance, to the Head of the respective customs office. An appeal against this decision should be addressed to the Chairman of the State Customs Committee. Further appeals may be launched before the common district court, common city court, economic court and Supreme Economic Court.

10. Provide information on the publication as required by Article 12, of:

- (a)(i) the relevant national laws -

Law on the Customs Tariff of 3 February 1993; Customs Code of 3 February 1993: published in the Official Journal of the Supreme Council and simultaneously in newspapers and other periodicals.

- (ii) the regulations concerning the application of the Agreement-

Resolution No. 278 of the Cabinet of Ministers of 26 April 1994, entitled "Rules on Customs Valuation of Goods Imported to the Customs Territory of the Republic of Belarus": Publication of Decrees and Decisions of the Cabinet of Ministers; national newspapers and periodicals.

- (iii) the juridical decision and administrative rulings of general application relating to the Agreement -

Provision on Method and Conditions of Declaring the Customs Value of Goods Imported in the Territory of the Republic of Belarus; Instruction on Filling in a Declaration of Customs Value; Provisional Instruction on the Method of Correcting the Customs Value - all approved by the Order of the Chairman of the State Customs Committee of the Republic of Belarus No. 144-OD of 31 May, 1994: special publications distributed by the State Customs Committee.

- (iv) general or specific laws being referred to in the rules of implementation or application -

Administrative Code of the Republic of Belarus, Civil Code of the Republic of Belarus: Official Journal of the Supreme Council; national newspapers and periodicals.

- (b) Is the publication of further rules anticipated? Which topics would they cover?

At present there are no plans for major changes in, or additions to the rules for customs valuation.

11. Questions concerning Article 13:

- (a, b) How is the obligation of Article 13 (last sentence) being dealt with in the respective legislation? Have additional explanations been laid down?

Paragraph 1.6 of the "Provision on Method and Conditions of Declaring the Customs Value of Goods Imported into the Territory of the Republic of Belarus" states that the customs body may allow the importer to withdraw the imported goods from Customs provided that the importer submits a written application, and that sufficient guarantee is provided for the payment of customs duties and fees for which the goods may be liable.

12. Questions concerning Article 16:

- (a,b) Does the respective national legislation contain a provision requiring customs authorities to give an explanation in writing as to how the customs value was determined? Are there any further regulations concerning an above-mentioned request?

Under Paragraph 8 of the Rules, if requested by the importer, the customs administration shall explain in writing, within one month, the method of how customs value has been determined.

13. How have the Interpretative Notes of the Agreement been included?

The provisions and definitions of the Interpretative Notes of the Agreement have been fully taken into account when the regulation for customs valuation in Belarus was drawn up.

14. How have the provisions of the Decision of 26 April 1984 in the Treatment of Interest Charges in the Customs Value of Imported Goods (Val/6/Rev.1) been implemented?

15. For those countries applying paragraph 2 of the Decision of 24 September 1984 on the Valuation of Carrier Media Bearing Software for Data Processing Equipment (Val/8), how have the provisions of this paragraph been implemented?

Due to technical problems, these documents were unavailable when this Annex was prepared. The questions will be answered as soon as possible.

## ANNEX 5

### INFORMATION ON TECHNICAL BARRIERS TO TRADE

1. Description of relevant laws, regulations, administrative orders, etc., relating to implementation and administration of technical barriers to trade.

The following legal acts regulate standardization and conformity assessment:

Law of the Republic of Belarus "On Protection of Consumers' Rights" adopted on 19 December 1994 and entered into force on 1 January 1995: The law establishes the rights of consumers in accordance with UN Resolution 39/248 "Guidelines for Consumer Protection". Article 13 entitled "Right of a consumer to product safety" states that products, which must satisfy requirements related to the security of life, health, or property of consumer or to environmental protection, are subject to obligatory certification in the National System of Certification followed by marking of the products by a sign of conformity to these requirements. This requirement concerns both domestic and imported goods.

The list of products subject to obligatory certification in Belarus is defined by the Resolution No. 635 of the Cabinet of Ministers of 22 September 1993 "On the introduction of obligatory certification of consumer goods and services" (in force from 01 January 1994) and by Resolution No.1 of the Committee on Standardization, Metrology and Certification (BELSTANDART) of 28 February 1994.

Drafts laws "On standardization", "On certification of products and services", "On ensuring uniformity of measurements" have been elaborated and adopted in the first reading by the Supreme Council.

The State System of Standardization, the National System of Certification and the System of Accreditation have been established in accordance with the requirements of international standards ISO and IEC, and European Standards EN45000 and EN 29000.

The State System of Standardization and the draft law "On Standardization" establish the following obligatory requirements:

- requirements of standards related to the security of life, health and property of citizens, environmental protection, interchangeability and compatibility;
- other requirements if the manufacturer has made a written application on conformity of his products to these requirements.

If obligatory standards are violated, Bodies of State Supervision for Observance of Standards have the right to impose fines amounting to 25 per cent of value of sold products. This procedure is established by Resolution No.360 of the Cabinet of Ministers of 2 June 1993. If the requirements on obligatory certification of products are violated, the manufacturer (seller) is subject to a fine amounting to 100 per cent of the value of sold products. This fine is established by the law "On Protection of Consumers' Rights" in respect of consumer goods, and also included in the draft law "On certification of products and services" in respect of other products and services.

- 2.(a) The procedure for elaborating standards and equivalent documents is established by the standard of the State System of Standardization (SSS) - STB1.2.-93 SSS of the Republic of Belarus. Procedure of elaboration and of adoption of laws".
- (b) An enquiry service has been established for all countries to provide reliable information on standardization and conformity assessment (certification), as well as on standards, technical norms and other data in this area, in conformity with the requirements of Articles 10.1 and 10.3 of

the WTO Agreement on Technical Barriers to Trade: Committee on Standardization, Metrology and Certification (BELSTANDART) - National organ for standardization, metrology and certification

Address: 93, Starovilensky trakt, Minsk, 220053, Belarus.

Ph. (0172) 37 52 13, fax (0172) 37 25 88.

- (c) Consultations in conformity with Article 14 and other special functions of the Agreement related to all issues in the area of standardization, metrology and conformity assessment (certification) are conducted by the Committee on Standardization, Metrology and Certification (BELSTANDART).  
Address: BELSTANDART , 93, Starovilensky trakt, Minsk, 220053, Belarus.  
Ph. (0172) 37 52 13, fax (0172) 37 25 88.
- (d) See the paragraph (c).
- (e) The Committee on Standardization, Metrology and Certification (BELSTANDART) is a government authority which is responsible at the national level for the procedures of notification in the area of standardization, metrology, and conformity assessment (certification) accordingly to Articles 10.10 and 10.11 of the WTO Agreement.
- (f) The procedure for preliminary information on preparation of new technical regulations and of changes in technical regulations is defined by the State System of Standardization of the Republic of Belarus.

## ANNEX 6

## LIST OF TRADE AND INVESTMENT AGREEMENTS

No.	State	Trade regime	Trade agreements (signature date)	Investment agreements (signature date)
1	Austria	mf n	02.10.92	xx
2	Azerbaijan		xx	
3	Bulgaria	mf n	11.07.91	xx
4	China	mf n	20.01.92	11.01.93
5	CIS	free trade	15.04.94	24.12.93
6	Cuba	mf n	08.02.92	
7	Czech Republic	mf n	08.02.94	xx
8	Denmark	x	07.11.94	xx
9	European Union	mf n	06.03.95	
10	Finland	mf n	20.05.92	28.10.92
11	France			28.10.93
12	Georgia		xx	xx
13	Germany	x	02.04.93	02.04.93
14	Great Britain	x	01.03.94	01.03.94
15	Hungary	mf n	11.12.91	xx
16	India	mf n	14.05.93	xx
17	Iran	mf n	11.05.94	14.07.95
18	Italy			25.07.95
19	Korean PDR	mf n	19.04.91	
20	Kuwait	mf n	25.05.92	
21	Kyrgyzstan		xx	xx
22	Lithuania	mf n	13.12.94	xx
23	Latvia	mf n	21.02.94	xx
24	Moldova	free trade	16.06.93	
25	Mongolia	mf n	24.01.92	
26	Netherlands			11.04.95
27	Poland	mf n	10.10.91	April, 92
28	Romania	mf n	28.04.92	27.05.95
29	Russia	free trade	13.11.92	
30	Russia	customs union	06.01.95	
31	Slovakia	mf n	10.02.94	xx
32	Slovenia	x	03.06.91	xx
33	Sweden	mf n	10.03.94	20.12.94
34	Switzerland	mf n	28.05.93	28.05.93
35	Turkey	mf n	08.09.93	08.08.95
36	USA	mf n	01.06.90	15.01.94



No.	State	Trade regime	Trade agreements (signature date)	Investment agreements (signature date)
37	Ukraine	free trade	17.12.92	xx
38	Uzbekistan	free trade	21.01.93	
39	Vietnam	mfu	19.03.92	08.07.92

Notes:        x - trade regime not defined;  
                  xx - agreement under preparation.