

Criteria for attributing goods to fully manufactured in the country in accordance with free trade agreements with the participation of Ukraine

Yakovenko O.V.

Candidate of Economic Sciences, Associate Professor,
University of the State Fiscal Service of Ukraine

The article is devoted to the topic of free trade agreements with the participation of Ukraine in determining the origin of goods. According to Ukrainian legislation, bilateral or multilateral Free Trade Agreements may establish their own requirements for the origin of goods. In all contracts, the goods originating from the parties refer to fully manufactured goods, however, the parties have own criteria for assigning goods to this group. The analysis of each of the agreements for compliance with the recommendations of the International Convention on the Simplification and Harmonization of Customs Procedures, concerning the attribution of goods to wholly produced in one of the parties to the agreement, has shown the use of different terminology to refer to the same content of the criteria for attributing goods to fully produced. This concerns the use of the terms “waste”, “residues”, “rubbish” as synonyms and the associated risk of violation of customs rules by foreign economic actors, by

making incorrect information about the country of origin. After all, “residue” is a wider term than “waste”, which covers all that was not used in the production process. This can be erroneously attributed to completely manufactured in the country, products of another origin. In separate agreements on the free trade only part of the natural resources, namely, only minerals can be attributed to goods fully developed in the country. In addition, the article identifies significant differences in the Free Trade Agreement with Canada regarding many of the generally accepted criteria set forth in the Kyoto Convention. These include additional requirements for ships that produce products. The article provides a detailed analysis of the conditions for the attribution of used goods to fully developed in one of the parties. The results of the analysis enable the relevant government institutions to take into account the potential risks in the implementation of customs control in the movement of goods of a preferential origin.