# PROTOCOL ON AMENDING OF THE AGREEMENT “ON THE PRINCIPLES OF LEVYING INDIRECT TAXES ON EXPORTS AND IMPORTS OF GOODS, WORKS, SERVICES IN THE CU” OF 25 JANUARY 2008

The governments of member-states of the Customs Union (hereinafter – the CU) within the EurAsEC, hereinafter referred to as the Parties, in accordance with Article 9 of the Agreement on the Principles of levying indirect taxes on export and import of goods, works, services in a CU of 25 January 2008 (hereinafter - Agreement) agreed to the following:

## Article 1

The first and the second paragraphs of Article 3 of the Agreement shall be stated as follows:

"When importing goods in the territory of one of the CU member-states from the territory of another CU member-state, indirect taxes are levied by the tax authorities of the importing State, unless other is stipulated by the laws of that state as regards to goods that are subject to marking with excise stamps (accounting and control marks signs). Indirect taxes are not levied on import of goods into the territory of the CU member-state, which, in accordance with the legislation of this state, are not subject to taxes in case of import into its territory.

Features of the application of indirect taxes on imports into special (ad hoc, free) economic zones (hereinafter - SEZ) are established by the international treaty regulating the functioning of the SEZ, determination of the order of taxation of goods imported into the territory of SEZ, and the customs procedure of the free-customs zone, signed by the Parties.

## Article 2

Paragraph first of the Article 10 of the Agreement shall be stated as follows:

"The present Agreement shall enter into force in accordance with the Article 2 of the Protocol “On the Order of Entry into Force of International Agreements Aimed at Forming the Legal Basis of the CU, Walkout of them and Accession to them” of 6 October 2007".

## Article 3

Disputes and disagreements between the Parties concerning the interpretation and (or) the application of this Protocol shall be settled through consultations or negotiations between the interested Parties. In case of failure to reach agreement within six months from the date of the beginning of such consultations or

negotiations, the dispute will be delegated to the Court of the EurAsEC by the initiative of any of the Parties.

**Article 4**

This Protocol shall enter into force from the date of receipt through diplomatic channels by the Depositary of the last written notification on fulfillment by the Parties of the domestic procedures required for entry into force of the present Protocol, but not before the date of entry into force of the Agreement.

**Article 5**

Done in St. Petersburg on 11 December 2009, in one original copy in Russian.

The original of this Protocol is stored in the CU Commission, which, as the depositary of this Protocol, will send a certified copy to each Party.