

DECISION
OF THE GOVERNMENT OF THE RUSSIAN FEDERATION NO. 1203
OF OCTOBER 15, 1998
ON THE FOODSTUFFS TO WHICH THE TEN PERCENT RATE OF THE VALUE-ADDED
TAX SHALL BE APPLICABLE, AND ON THE ADDITIONAL IMPORT DUTY
ON AGRICULTURAL PRODUCTS, FOODSTUFFS AND MEDICAMENTS
(with the Amendments and Additions of May 27, 1999)

For the purpose of stabilizing the situation on the consumer market and reducing the prices of agricultural products, foodstuffs and medicaments being realized to the population, the Government of the Russian Federation resolves:

1. To approve for the period the annexed List of foodstuffs to which the ten percent rate of the value-added tax shall be applicable.
2. To invalidate the Decision of the Government of the Russian Federation No. 787 of July 17, 1998 on the Foodstuffs to Which the Ten Percent Rate of the Value-Added Tax Shall Be Applicable (Sobraniye zakonodatelstva Rossiyskoy Federatsii, 1998, No. 29, item 3571).
3. To establish that the effect of the Decision of the Government of the Russian Federation No. 791 of July 17, 1998 on the Introduction of an Additional Import Duty (Sobraniye zakonodatelstva Rossiyskoy Federatsii, 1998, No. 30, item 3779) shall not extend with respect to the agricultural products, foodstuffs and medicaments according to the Annex.
4. The State Tax Service of the Russian Federation shall within a fortnight prepare and submit in the established procedure to the Government of the Russian Federation proposals for raising the responsibility of the enterprises and organizations which are engaged in the manufacture and realization of products with a reduced value-added tax rate for the timely making by them of the tax payments, with a view to increasing the penal sanctions for non-payment of the said tax.
5. This Decision shall enter into force as from the date of its official publication.

Chairman of the Government
of the Russian Federation

Yevgeny Primakov

Annex
to the Decision of the Government
of the Russian Federation No. 1203
of October 15, 1998

List of Goods
to Which the Effect of the Decision of the Government
of the Russian Federation No. 791 of July 17, 1998
Shall Not Be Applicable

CC FEA code	Name of item
0201	Meat of bovine animals, fresh or chilled
0202	Meat of bovine animals, frozen
0203	Meat of swine, fresh, chilled or frozen
0204	Meat of sheep or goats, fresh, chilled or frozen
0205 00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen
0209 00	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked
0401	Milk and cream, not concentrated not containing added sugar or other sweetening matter
0405 10	Butter
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified
1513 11 900	Coconut (copra) oil and its fractions in immediate packings of a net content of 1 kg or less
1515 21 900	Maize (corn) oil and its fractions: other
1515 29 900	Other: soya-bean oil
1702 90 500	Maltodextrine and malto-dextrine syrop
from 2904-2909	Organic chemical compounds used as pharmaceutical
from 2912-2942	substances
3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other bloods fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products
3003	Medicaments (excluding goods of heading No. 3002, 3005 or 3006) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measures doses or in forms or

	packings for retail sale
3004	Medicaments (excluding goods of heading No. 3002, 3005 or 3006) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes
3006 100	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics
3006 20 000	Blood-grouping reagents
3006 30 000	Opacifying preparations for X-ray examinations; diagnostic reagents to be administered to the patient
3006 60	Chemical contraceptive preparations based on hormones or spermicides
3504 00 000	Isolate of soya-bean protein: peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included
3504 00 000	Dry demineralized serum