

HOW TO OBTAIN AN ADVANCE RULING ON THE ORIGIN OF GOODS?

What is an advance ruling on the origin of goods (AR)? It is a document¹ issued upon request of the applicant prior to movement of goods across the customs border and certified by the decision of the customs authority responsible for determining the country of origin. An AR shall be binding upon all public authorities of revenues and duties. An AR is issued to simplify and facilitate customs control and clearance procedures in accordance with the [Customs Code of Ukraine](#) (Article 23) and the [WTO Trade Facilitation Agreement](#) (Article 3).

Who can file an application for issuance of an AR? An applicant – a person making the customs declaration or his/her authorized legal entity or individual.

What is the procedure for obtaining an AR? What is a fee? An applicant shall submit to the customs authority a written application for issuance of an AR on the origin of goods. The application is processed and issued within the prescribed term on the official letterheads in two counterparts, one of which is presented to the applicant, and the other one is kept by the customs authority. An AR is issued free of charge.

Is there a simple application form? An application form is given in [Annex 1](#) to the Order of the Ministry of Finance of Ukraine [No. 737](#) of June 19, 2012.

The application for issuance an AR shall be accompanied by²:

1. documents certifying the origin of goods³;
2. pictures, drawings;
3. commercial, technical and other documentation containing product information (e.g. production flowcharts; accounting documents on the calculation of per unit cost; information on the origin and value of imported raw materials used in the production);
4. documents indicating that the goods have been fully produced or adequately processed in a particular country (if available).⁴

Where to submit the application? The application shall be submitted to a local customs office at the domicile of a business entity, or at the place of registration.

What is the timeframe for issuance of an AR? An AR shall be issued within 150 days upon receipt of the application by the customs authority provided the applicant has submitted all necessary information on the goods. The next day upon issuance, an AR shall be entered in the Register of Advance Rulings on the Origin of Goods.

What is the validity period of an AR? An AR is valid for three years upon issuance thereof unless facts and conditions (including the rules for determining the country of origin⁵) supporting such ruling are changed.

¹ The right to receive an advance ruling is envisaged in Article 23 of the Customs Code of Ukraine. An AR [form](#) is determined by the Order of the Ministry of Finance of Ukraine No. 737 “On approval of the procedure for issuance and revocation of an advance ruling on the origin of goods” of June 19, 2012.

² The documents shall be submitted in the form of originals or copies certified in accordance with the established procedure. All submitted documents along with a written application are kept in the customs authority files.

³ According to Article 43 of the Customs Code of Ukraine, such documents include a certificate of origin, a certified declaration of origin, a declaration of origin, and a regional appellation certificate.

⁴ Relevant document can be obtained from the Chamber of Commerce and Industry.

What are the grounds for refusal to issue an AR? The applicant's failure to provide all necessary documents or information, as well as any other additional information that might be requested by the customs authority within the established term (no more than 30 days).

What happens next? For customs clearance of the goods, the applicant shall submit to the customs authority an original AR⁶ and its copy along with documents certifying the country of origin and other necessary documents. After information is verified, an original AR shall be sent back to the applicant.

What are the grounds for revocation of an AR? According to Article 23 of the Customs Code of Ukraine, an AR may be revoked in cases where: a) it was issued on the basis of inaccurate documents and information provided by the applicant, and/or incomplete information required to issue an advance ruling that significantly affected the nature of the advance ruling; b) it contradicts the customs legislation of Ukraine due to amendments made in the latter; c) it was issued in violation of the Customs Code of Ukraine.

⁵ The rules for determining the country of origin are set forth in Chapter II of the Customs Code of Ukraine.

⁶ Order No. 737 stipulates that in case of loss of an original AR, a duplicate copy may be issued within 30 days. An application form is given in [Annex 2](#) to Order No. 737.