



Foreign Agricultural Service

**GAIN Report**

Global Agriculture Information Network

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GAIN Report #RS0036

## **Russian Federation**

### **Poultry and Products**

### **GOR Resolution On Poultry Custom Duties**

### **2000**

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#### Report Highlights:

As of August 14, all poultry products imported into Russia will pay a unified duty of 25%, but no less than 0.2 euros per kilogram whichever is greater.

Importers of meat and poultry have been paying only 10% VAT as of July 1, 2000, in anticipation of the amendment to the Russian Federation Law "On Value Added Taxes", which reduced the VAT from 20% on those products.

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Includes PSD changes: No  
Includes Trade Matrix: No  
Unscheduled Report  
Moscow [RS1], RS

**Poultry Custom Import Duties lowered**

The Russian Government issued a resolution #501, dated July 7, 2000 "On partial amendments to Russia's Customs tariffs approved by GOR resolution February 22, 2000, #148", published in Rossiiskaya Gazeta, July 14, 2000, p.22. The resolution sets the import duty on meat and edible offal under heading 0105, fresh, chilled or frozen (code of TN VED of Russia 0207) at 25%, but no less than 0.2 euros per kilogram. The resolution will come into effect on August 14, 2000 -- one month after its official publication.

## Custom duties on poultry products

| HSC                                 | Commodity                                                                         | New Custom Duties |                              | Old Custom Duties |                              |
|-------------------------------------|-----------------------------------------------------------------------------------|-------------------|------------------------------|-------------------|------------------------------|
|                                     |                                                                                   | %                 | not less than euros per kilo | %                 | not less than euros per kilo |
| 0207                                | -Meat and edible offal, of the poultry of heading 0105, fresh, chilled, or frozen |                   |                              |                   |                              |
| 0207 11 100 0 through 0207 12 900 0 | ---Not cut in pieces, fresh, chilled, or frozen                                   | 25                | 0.2                          | 30                | 0.3                          |
| 0207 13                             | Cuts and offal, fresh or chilled                                                  |                   |                              |                   |                              |
| 0207 13 100 0 through 0207 13 700 0 | Cuts, fresh or chilled                                                            | 25                | 0.2                          | 30                | 0.3                          |
| 0207 13 910 0                       | Offal -- liver, fresh or chilled                                                  | 25                | 0.2                          | 15                | 0.15                         |
| 0207 13 990 0                       | Offal -- other, fresh or chilled                                                  | 25                | 0.2                          | 15                | 0.15                         |
| 0207 14                             | --Cuts and offal, frozen                                                          |                   |                              |                   |                              |
| 0207 14 100 0                       | ----boneless                                                                      | 25                | 0.2                          | 30                | 0.3                          |
| 0207 14 200 0                       | ----- halves and quarters, bone in                                                | 25                | 0.2                          | 30                | 0.3                          |
| 0207 14 300 0 through               | -----wings, whole                                                                 | 25                | 0.2                          | 30                | 0.2                          |
| 0207 14 400 0                       | backs, necks, backs joint with necks, wings                                       | 25                | 0.2                          | 30                | 0.2                          |
| 0207 14 500 0                       | -----breast and their cuts                                                        | 25                | 0.2                          | 30                | 0.3                          |

|                                                                         |                                                                                                             |               |                |               |                 |
|-------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------|----------------|---------------|-----------------|
| 0207 14 600 0                                                           | -----legs and their cuts                                                                                    | 25            | 0.2            | 30            | 0.2             |
| 0207 14 700 0                                                           | -----other                                                                                                  | 25            | 0.2            | 30            | 0.3             |
| 0207 14 910 0                                                           | ----offal, liver                                                                                            | 25            | 0.2            | 15            | 0.15            |
| 0207 14 990 0                                                           | ----offal, other                                                                                            | 25            | 0.2            | 15            | 0.15            |
| 0207 24                                                                 | of turkey, not cut, fresh or chilled                                                                        |               |                |               |                 |
| 0207 24 100 0                                                           | Plucked, and drawn, without head and metatarsus, but with heart, liver, stomach, presented as "80 % turkey" | 25            | 0.2            | 15            | 0.15            |
| 0207 24 900 0                                                           | Plucked, and drawn, without head and metatarsus, heart, liver, stomach, presented as "73 % turkey"          | 25            | 0.2            | 15            | 0.15            |
| 0207 25                                                                 | Not cut in pieces, frozen                                                                                   |               |                |               |                 |
| 0207 25 100 0                                                           | Plucked and drawn, without head and metatarsus, but with heart, liver, stomach, presented as 80 % turkey    | 25            | 0.2            | 15            | 0.15            |
| 0207 25 900 0                                                           | Plucked and drawn, without head and metatarsus, heart, liver, and stomach, presented as "73 % turkey"       | 25            | 0.2            | 15            | 0.15            |
| 0207 26                                                                 | Cuts and offal, fresh or chilled                                                                            | 25            | 0.2            | 15            | 0.15            |
| 0207 27                                                                 | Cuts and offal, frozen                                                                                      | 25            | 0.2            | 15            | 0.15            |
| 0207 32                                                                 | ducks, goose and guineas                                                                                    |               |                |               |                 |
| 0207 32 110<br>0207 32 150<br>0207 32 190<br>0207 32 510<br>0207 32 590 | ducks, 85 %<br>ducks, 70%<br>ducks, 63%<br>geese, 82%<br>geese, 75%                                         | 25            | 0.2            | 15            | 0.15            |
| 0207 32 900                                                             | Guineas                                                                                                     | 25            | 0.2            | 30            | 0.3             |
| 0207 33                                                                 | -- not cut in pieces, frozen                                                                                |               |                |               |                 |
| <del>0207 33 110 0</del>                                                | <del>70% ducks</del>                                                                                        | <del>25</del> | <del>0.2</del> | <del>15</del> | <del>0.15</del> |

|               |                                                                     |    |     |    |      |
|---------------|---------------------------------------------------------------------|----|-----|----|------|
| 0207 33 190 0 | 63% ducks                                                           | 25 | 0.2 | 15 | 0.15 |
| 0207 33 510 0 | 82% geese                                                           | 25 | 0.2 | 15 | 0.15 |
| 0207 33 590 0 | 75% geese                                                           | 25 | 0.2 | 15 | 0.15 |
| 0207 33 900 0 | Guines                                                              | 25 | 0.2 | 30 | 0.3  |
| 0207 34       | --Fatty liver, fresh or chilled                                     |    |     |    |      |
| 0207 34 100 0 | --- of geese                                                        | 25 | 0.2 | 30 | 5    |
| 0207 34 900 0 | --- of duck                                                         | 25 | 0.2 | 30 | 5    |
| 0207 35       | --other fresh or chilled                                            |    |     |    |      |
|               | ---cuts                                                             |    |     |    |      |
|               | ----boneless                                                        |    |     |    |      |
| 0207 35 110 0 | -----geese                                                          | 25 | 0.2 | 15 | 0.15 |
| 0207 35 150   | -----ducks and guinese                                              |    |     |    |      |
| 0207 35 150 1 | -----ducks                                                          | 25 | 0.2 | 15 | 0.15 |
| 0207 35 150 9 | -----guinese                                                        | 25 | 0.2 | 30 | 0.3  |
|               | -----bone-in                                                        |    |     |    |      |
|               | ----- halves and quarters                                           |    |     |    |      |
| 0207 35 210 0 | -----ducks                                                          | 25 | 0.2 | 15 | 0.15 |
| 0207 35 230 0 | -----geese                                                          | 25 | 0.2 | 15 | 0.15 |
| 0207 35 250 0 | -----guineas                                                        | 25 | 0.2 | 30 | 0.3  |
| 0207 35 310   | -----wings, whole                                                   |    |     |    |      |
| 0207 35 310 1 | -----of guineas                                                     | 25 | 0.2 | 30 | 0.3  |
| 0207 35 310 9 | -----others                                                         | 25 | 0.2 | 15 | 0.15 |
| 0207 35 410   | -----backs, necks, backs joint with necks, ends of wings            |    |     |    |      |
| 0207 35 410 1 | -----backs, necks, backs joint with necks, ends of wings of guineas | 25 | 0.2 | 30 | 0.3  |
| 0207 35 410 9 | -----other                                                          | 25 | 0.2 | 15 | 0.15 |
|               | -----brests and their cuts                                          |    |     |    |      |

|               |                             |    |     |    |      |
|---------------|-----------------------------|----|-----|----|------|
| 0207 35 510 0 | -----geese                  | 25 | 0.2 | 15 | 0.15 |
| 0207 35 530   | -----ducks and guineas      |    |     |    |      |
| 0207 35 530 1 | -----ducks                  | 25 | 0.2 | 15 | 0.15 |
| 0207 35 530 9 | -----guineas                | 25 | 0.2 | 30 | 0.30 |
|               | ----legs and their cuts     |    |     |    |      |
| 0207 35 610 0 | -----geese                  | 25 | 0.2 | 15 | 0.15 |
| 0207 35 630   | -----ducks and guineas      |    |     |    |      |
| 0207 35 630 1 | -----ducks                  | 25 | 0.2 | 15 | 0.15 |
| 0207 35 630 9 | -----guineas                | 25 | 0.2 | 30 | 0.3  |
| 0207 35 710 0 | -----geese or duck paletots | 25 | 0.2 | 15 | 0.15 |
| 0207 35 790   | -----other                  |    |     |    |      |
| 0207 35 790 1 | -----guineas                | 25 | 0.2 | 30 | 0.3  |
| 0207 35 790 9 | -----other                  | 25 | 0.2 | 15 | 0.15 |
|               | ---offal                    |    |     |    |      |
| 0207 35 910 0 | ----liver, besides fatty    | 25 | 0.2 | 15 | 0.15 |
| 0207 35 910 0 | ----other                   | 25 | 0.2 | 15 | 0.15 |
| 0207 36       | --other, frozen             |    |     |    |      |
|               | ---cuts                     |    |     |    |      |
|               | ----boneless                |    |     |    |      |
| 0207 36 110 0 | -----geese                  | 25 | 0.2 | 15 | 0.15 |
| 0207 36 150   | -----ducks and guineas      |    |     |    |      |
| 0207 36 150 1 | -----ducks                  | 25 | 0.2 | 15 | 0.15 |
| 0207 36 150 9 | -----guineas                | 25 | 0.2 | 30 | 0.3  |
|               | ----bone-in                 |    |     |    |      |
|               | ----halfes or quarters      |    |     |    |      |
| 0207 36 210 0 | -----of ducks               | 25 | 0.2 | 15 | 0.15 |
| 0207 36 230 0 | -----of geese               | 25 | 0.2 | 15 | 0.15 |

|               |                                                          |    |     |    |      |
|---------------|----------------------------------------------------------|----|-----|----|------|
| 0207 36 250 0 | -----of guineas                                          | 25 | 0.2 | 30 | 0.3  |
| 0207 36 310   | -----whole wings                                         |    |     |    |      |
| 0207 36 310 1 | -----of guineas                                          | 25 | 0.2 | 30 | 0.3  |
| 0207 36 310 9 | -----other                                               | 25 | 0.2 | 15 | 0.15 |
| 0207 36 410   | -----backs, necks, backs joint with necks, ends of wings |    |     |    |      |
| 0207 36 410 1 | -----of guineas                                          | 25 | 0.2 | 30 | 0.3  |
| 0207 36 410 9 | -----other                                               | 25 | 0.2 | 15 | 0.15 |
|               | -----breasts and their cuts                              |    |     |    |      |
| 0207 36 510 0 | -----geese                                               | 25 | 0.2 | 15 | 0.15 |
| 0207 36 530   | ----- ducks and guineas                                  |    |     |    |      |
| 0207 36 530 1 | -----ducks                                               | 25 | 0.2 | 15 | 0.15 |
| 0207 36 530 9 | -----guineas                                             | 25 | 0.2 | 30 | 0.3  |
|               | -----legs and their cuts                                 |    |     |    |      |
| 0207 36 610 0 | of geese                                                 | 25 | 0.2 | 15 | 0.15 |
| 0207 36 630   | ----- ducks and guineas                                  |    |     |    |      |
| 0207 36 630 1 | -----ducks                                               | 25 | 0.2 | 15 | 0.15 |
| 0207 36 630 9 | -----guineas                                             | 25 | 0.2 | 30 | 0.3  |
| 0207 36 710 0 | geese or duck paletots                                   | 25 | 0.2 | 15 | 0.15 |
| 0207 36 790   | -----other                                               |    |     |    |      |
| 0207 36 790 1 | -----guineas                                             | 25 | 0.2 | 30 | 0.3  |
| 0207 36 790 9 | -----other                                               | 25 | 0.2 | 15 | 0.15 |
|               | ---offal                                                 |    |     |    |      |
|               | ----liver                                                |    |     |    |      |
| 0207 36 810 0 | -----geese fatty liver                                   | 25 | 0.2 | 15 | 0.15 |
| 0207 36 850 0 | -----duck fatty liver                                    | 25 | 0.2 | 15 | 0.15 |
| 0207 36 890 0 | -----other                                               | 25 | 0.2 | 15 | 0.15 |
| 0207 36 900 0 | -----other                                               | 25 | 0.2 | 15 | 0.15 |

According to the custom officials, the introduction of a single rate for poultry meat will put an end to the illegal practice of importers, avoiding customs duties by declaring poultry meat as turkey or goose meat. The new duties will not have same effect on all products. Some products including turkey, geese, ducks, and most offal will face higher duties. Others, including some frozen chicken parts will benefit.

### **Value Added Taxes Lowered**

As was reported in (RS0034) importers of meat and poultry have been paying only 10% VAT as of July 1 in anticipation of the amendment to the Russian Federation Law “On Value Added Taxes” No. 36-FZ, issued January 2, 2000, which reduced the VAT from 20%.