



5 May 2021

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Committee on Customs Valuation

Original: English

**NOTIFICATION UNDER DECISION A.4 CONCERNING THE INTERPRETATION  
OF THE AGREEMENT ON IMPLEMENTATION OF ARTICLE VII OF  
THE GENERAL AGREEMENT ON TARIFFS AND TRADE 1994**

NOTIFICATION OF VALUATION OF CARRIER MEDIA

RUSSIAN FEDERATION

*Revision*

The following communication, dated 28 April 2021, is being circulated at the request of the delegation of the Russian Federation.

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The Russian Federation hereby notifies the following legislation concerning the Decision on the valuation of carrier media bearing software for data processing equipment:

- Eurasian Economic Commission Collegium Decision No. 19 on determining customs value of carrier media bearing software dated 24 February 2021.

The above-mentioned document is authentic in the Russian language, and the English translation (attached) is for reference only by the Committee and Members of the World Trade Organization.

The original version of these documents in the Russian language can be found on the following website: [https://docs.eaeunion.org/docs/ru-ru/01428657/err\\_27022021\\_19](https://docs.eaeunion.org/docs/ru-ru/01428657/err_27022021_19).

UNOFFICIAL TRANSLATION

THE EURASIAN ECONOMIC COMMISSION  
THE BOARD

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DECISION

February 24, 2021

No. 19

Moscow

**On determining customs value of  
carrier media bearing software**

In accordance with Paragraph 17, Article 38 of the Customs Code of the Eurasian Economic Union and pursuant to the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994, including Interpretative Notes thereto, Decision No. 4.1 of the Committee on Customs Valuation of the World Trade Organization and commentary No. 13.1 of the Technical Committee on Customs Valuation of the World Customs Organization, the Board of the Eurasian Economic Commission **decided**:

I. To establish that the customs value of imported into the customs territory of the Eurasian Economic Union carrier media bearing software for data processing equipment should not include the cost of software, provided that this is distinguished from the price actually paid or payable and is supported by documents.

The carrier media shall mean magnetic and optical objects able to save information recorded thereon other than integrated circuits, semiconductors and similar devices and articles incorporating such circuits or devices.

The software shall mean programs, procedures, rules, and associated documentation of a data processing equipment. This expression shall not be taken to include sound, cinematic or video recordings.

Data processing equipment shall mean the equipment performing operations related to storing, retrieving, analyzing, evaluating, displaying of data to present it as information suitable for users.

2. This Decision shall enter into force after 30 calendar days have elapsed from the date of its official publication.

Chairman of the Board  
of the Eurasian Economic Commission

M. Myasnikovich

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